

ABSTRACT

This study aimed to analyze the influence of variables thin capitalization, transfer pricing, income shifting, multinationality, tax haven, and institutional ownership against corporate tax avoidance. This study also uses several variables as control variables, those variables are firm size, leverage, capital intensity, inventory intensity, R & D intensity, return on assets, industry sector, and year.

This study uses secondary data. Secondary data used are listed Integration annual report on the Indonesia Stock Exchange in 2009-2013. Samples were taken by using purposive sampling method and obtained a total sample of 80. The method of testing the data used in this study is multiple regression analysis and descriptive statistics.

The results showed that the thin capitalization and institutional ownership has no significant effect on corporate tax avoidance. Variable transfer pricing and multinationality significant effect on corporate tax avoidance, while variable shifting income and tax haven has a significantly negative effect on corporate tax avoidance.

Keywords: tax avoidance, thin capitalization, transfer pricing, income shifting, multinationality, tax haven, institutional ownership