

## **ABSTRACT**

*The purpose of this study was to examine the effect of firm size, profitability, and deferred tax burden on tax avoidance in mining sector companies listed on the Indonesia Stock Exchange during 2017--2020. This research is a quantitative research with secondary data, and the sample is taken using purposive sampling. Based on the sampling using purposive sampling, in order to obtain the number of samples used in this study as many as 10 companies listed on the Indonesia Stock Exchange, and have met the predetermined sample criteria. The analytical technique used in this study uses Descriptive Statistical Analysis, Classical Assumption Test, Multiple Linear Regression, F Test, Coefficient of Determination Test, t test with the help of SPSS version 20. The results of this study indicate that deferred tax burden has a positive effect on tax avoidance in companies mining sector listed on the Indonesia Stock Exchange in 2017--2020, while company size and profitability have no effect on tax avoidance in mining sector companies listed on the Indonesia Stock Exchange in 2017--2020.*

*Keywords: Company Size, Profitability, Deffered Tax Expense, Tax Avoidance, Mining Company.*