

ABSTRACT

Tax avoidance in Indonesia is a complex issue and has a significant impact on state revenue. Although taxes are the main source of state revenue used to finance various development projects and community welfare, the realization of tax revenues often does not reach the set targets. The purpose of this study is to determine the influence, debt level, profitability, and company size on tax avoidance in Consumer Goods Sector Manufacturing companies in 2022-2023.

The sample in this study is Manufacturing companies in the Consumer Goods Sector in 2022-2023, with a sample number of 64. The data in this study was obtained from the IDX. The sampling technique in this study uses purposive sampling. The data analysis technique in this study is multiple linear regression using SPSS 29 statistical software.

The results of the study show that both the variables of debt level, profitability, and company size do not have a significant effect on tax avoidance carried out by manufacturing companies in the consumer goods sector in 2022 and 2023.

Keywords: *Debt Level, Profitability, Company Size, Tax Avoidance*

