

## **ABSTRACT**

*This study aims to examine the effect of earnings management, tangibility, and firm age on tax avoidance in manufacturing companies in 2017-2019. Variable used in the examination are earnings management, tangibility, and firm age as independent variables, also effective tax rate as dependent variable.*

*Research population is all manufacturing sector listed on Indonesia Stock Exchange (IDX) in 2017-2019. The sampling techniques used purposive sampling and resulting 310 samples. The statistical technique used in this research is multiple regression analysis method with Smart PLS 3.2 software.*

*The result of this study shows that earnings management proxied by EM, and firm age has a significant negative effect on tax avoidance. Meanwhile tangibility proxied by TANG didn't effect tax avoidance.*

**Keywords :** *earnings management, tangibility, firm age, tax avoidance*

