

**ABSTRAK**

Penelitian ini bertujuan untuk membuktikan secara empiris hubungan *CEO power* dan *tax avoidance*. Kekuasaan *chief executive officer* (*CEO power*) diukur dengan menggunakan beberapa pengukuran yaitu *expert power* yang diproksikan dengan *CEO tenure*, *prestige power* yang diproksikan dengan *CEO education* serta *ownership power* yang diproksikan dengan *CEO ownership*. Sedangkan *tax avoidance* diukur dengan proksi *effective tax rate* (ETR) dan *cash effective tax rate* (CETR). Sampel yang digunakan dalam penelitian ini berjumlah 301 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2019. Data yang diperoleh dianalisis dengan menggunakan *software* SPSS versi 20 dengan metode analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa *expert power* dan *prestige power* berhubungan positif dengan *tax avoidance*, sedangkan *ownership power* berhubungan negatif dengan *tax avoidance*. Penelitian ini diharapkan memberi manfaat teoritis sebagai referensi dan pengetahuan bagi penelitian selanjutnya, dan manfaat praktis yang berguna untuk Direktorat Jenderal Pajak untuk membuat kebijakan dalam menekan risiko terjadinya penghindaran pajak.

**Kata Kunci :** *CEO Power, Cash Effective Tax Rate, Effective Tax Rate.*

**ABSTRACT**

This research aims to prove to empirically the relationship of CEO power and tax avoidance. The power of the chief executive officer (CEO power) is measured using several measurements, namely expert power as proxied by CEO tenure, prestige power as proxied by CEO education and ownership power as proxied by CEO ownership. Meanwhile, tax avoidance is measured by effective tax rate (ETR) and cash effective tax rate (CETR) proxies. The sample used in this study amounted to 301 manufacturing companies listed on the Indonesia Stock Exchange in 2015-2019. The data obtained were analyzed using SPSS software version 20 with multiple linear regression analysis methods. The results showed that expert power and prestige power were positively related to tax avoidance, while ownership power was negatively related to tax avoidance. This research is expected to provide theoretical benefits as a reference and knowledge for further research, and practical benefits that are useful for the Directorate General of Taxes to make policies in reducing the risk of tax avoidance.

**Keywords :** *CEO Power, Cash Effective Tax Rate, Effective Tax Rate.*