ABSTRACT
This study examines the behavior of corporate employees on tax planning practices. The sample of the research is 136 employees of the accounting and corporate finance in Malang and Batu City hotel listed in Malang and Batu City Hotel Association determined by stratified random sampling. The data was collected through survey methods. The hypothesis is tested using Partial Least Square (PLS) analysis with the help of SmartPLS program. The result of the study shows the empirical evidence that learning affects tax planning. Motivation does not affect tax planning.

KEY WORDS: motivation, learning, tax planning, behavior