

## **ABSTRACT**

*Tax is a compulsory contribution to the country that indebted by the personal or body which is forced by the law and not get the reward directly and used for the purpose of the state for the prosperity of the people. Taxes from the side of the entrepreneurs or taxpayers, tax is one of the factors decrease revenue or income, while the purpose of entrepreneur or company is to maximize the value of the company with how to obtain maximum profit. The difference leads to the importance of minimizing the efforts of tax also called tax avoidance.*

*This research aims to analyze and test the influence of company size, leverage, and compensation fiscal compensation against tax avoidance on manufacturing companies basic autos listed in Indonesia Stock Exchange (BEI) year 2010-2014. The population in this research is a company manufacturing basic autos listed in Indonesia Stock Exchange (BEI) year 2010-2014. The sampling techniques used namely purposive sampling and obtained 8 manufacturing companies basic autos with the period of observation for 5 (five) years so we can get 40 units of samples in this research. Data analysis methods in this research is a panel data regression analysis.*

*The results of the study showed that the size of the company, leverage, and compensation fiscal compensation simultaneously affect a significant tax avoidance. Partially, company size negative effect a significant tax avoidance, while leverage and compensation fiscal compensation does not affect a significant tax avoidance.*

*Keyword : Company Size, Leverage, Compensation Tax Loss, Tax Avoidance*