

## **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 coal mining listed in Indonesia Stock Exchange (BEI) year 2011-2015. The population in this research is a company manufacturing basic coal mining listed in Indonesia Stock Exchange (BEI) year 2011-2015. The sampling techniques used namely purposive sampling and obtained 8 manufacturing companies basic coal mining 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 executive character and leverage, compensation simultaneously affect a significant tax avoidance. Partially, executive character negative effect a significant tax avoidance, while leverage compensation does not affect a significant tax avoidance.*

*Keyword : Executive Character, Leverage, Tax Avoidance*