ABSTRACT

Tax avoidance is used to reduce the amount of tax that must be paid to the tax authority, a person or entity avoids tax by using methods that comply with applicable tax regulations. This tax avoidance arises because it is influenced by various factors, such as tax rates, tax sanctions and bonus mechanisms.

This research aims to determine the influence of company size and bonus mechanisms on tax avoidance in food and beverage sub-sector companies listed on the Indonesia Stock Exchange (BEI) for the 2018-2022 period. The method used in this research is a quantitative method. The data used is secondary, and the data collection method is carried out by observation. This research used purposive sampling in taking samples, thus obtaining 60 samples using purposive sampling from 13 food and beverage sector companies listed on the Indonesia Stock Exchange (BEI) for the 2018-2022 period.

The study results show that simultaneously company size and bonus mechanisms have an influence on tax avoidance. Meanwhile, partially the Company Size variable has no effect on Tax Avoidance and the bonus mechanism partially has an impact on tax avoidance.

It is hoped that this research will be useful for companies, the Directorate General of Taxes, and also investors by providing additional information on factors that can influence tax avoidance, and can be used as material for investors to consider before making an investment. And it is also hoped that it will be useful for future researchers and provide additional information, especially for readers.

Key words: bonus mechanisms, tax avoidance, firm size.
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