

ABSTRACT

This study aims to determine the effect of the compensation management, leverage and institutional ownership against tax avoidance. This study uses secondary data obtained from the data contained in the financial statements of the Indonesia Stock Exchange in 2011-2014.

This study uses census sampling method. The population of this research is the property and real estate company listed on the stock exchanges of Indonesia in 2011-2014. The total sample is 150 companies from 200 companies, the population. The hypothesis in this study is management compensation, the level of leverage and institutional ownership. In this study, there is also a control variable is ROA and the size of the company against tax avoidance. This study uses multiple regression analysis.

The results of this study indicate that the compensation of management and institutional ownership has no influence on tax avoidance, while leverage has a positive influence on tax avoidance. In the study also showed that the ROA and size of the company positively influences tax avoidance.

Keywords: *Tax avoidance, compensation management, leverage, institutional ownership*