

## ABSTRAK

Pajak merupakan salah satu sumber pendapatan negara yang paling besar sehingga pemerintah mengharapkan agar penerimaannya dapat continue dan stabil. Tetapi bagi perusahaan pajak justru dapat mengurangi penghasilan. Untuk mengurangi beban pajak maka perusahaan cenderung akan melakukan penghindaran pajak. Tujuan penelitian ini adalah untuk menganalisis serta memperoleh bukti empiris pengaruh dari Profitabilitas, *Leverage*, Ukuran Perusahaan, Kompensasi Rugi Fiskal, Kepemilikan Institusional Dan *Sales Growth* Terhadap Penghindaran Pajak

Penelitian kuantitatif. Sampel sebanyak 15 perusahaan manufaktur selama periode 2013-2016 sehingga didapat 60 data pengamatan yang diambil dengan metode *purposive sampling* dan jenis data adalah data sekunder Metode analisis data yang digunakan adalah statistik deskriptif, asumsi klasik, analisis regresi linear berganda, uji F, uji t, dan koefisien determinasi.

Hasil penelitian memperlihatkan jika profitabilitas, *leverage*, kepemilikan institusional berpengaruh negatif terhadap penghindaran pajak. Ukuran perusahaan, kompensasi rugi fiskal, dan *Sales Growth* berpengaruh tidak signifikan terhadap penghindaran pajak.

Kata Kunci: Profitabilitas, *leverage*, ukuran perusahaan, kompensasi rugi fiskal, kepemilikan institusional, *Sales Growth*, penghindaran pajak

## **ABSTRACT**

*Tax is one of the biggest sources of state revenue so that the government expects that its revenue can continue and be stable. But for tax companies can actually reduce income. To reduce the tax burden, companies tend to avoid taxes. The purpose of this study is to analyze and obtain empirical evidence of the influence of profitability, leverage, company size, fiscal loss compensation, institutional ownership and sales growth for tax avoidance.*

*Quantitative research. Samples of 15 manufacturing companies during the period 2013-2016 to obtain 60 observational data taken by purposive sampling method and the type of data is secondary data Data analysis methods used are descriptive statistics, classic assumptions, multiple linear regression analysis, F test, t test, and the coefficient of determination.*

*The results showed that profitability, leverage, and Institutional ownership have a negative effect on tax avoidance.. Company size, fiscal loss compensation, and Sales Growth have no significant effect on tax avoidance.*

*Keywords: Profitability, leverage, company size, fiscal loss compensation, institutional ownership, Sales Growth, tax avoidance*