

ABSTRACT

Tax Avoidance is an effort made by minimizing tax payments legally by utilizing the loopholes of existing tax regulations. However, this action can hurt the government because the government can't optimize tax revenue. But it gives profit for the company to get maximum profit.

The purpose of this research is to know the influence either simultaneously or partially influence Leverage, Corporate Social Responsibility (CSR), and Firm Size to Tax Avoidance at mining sector company listed in Indonesia Stock Exchange (BEI) year 2011-2016.

The population used in this study is the mining sector listed on the Indonesia Stock Exchange (BEI) in 2011-2016. The sampling technique used is purposive sampling so that the number of samples used in this research is 11 companies. Method of data analysis in this research using regression analysis technique of panel data.

The results of this study indicate that Leverage, Corporate Social Responsibility (CSR), and Firm Size in the mining sector listed in Indonesia Stock Exchange (BEI) in 2011-2016 which can explain the dependent variable Tax Avoidance 10.8%, while the remaining 89.2% influenced by other variables outside the study.

The results also show simultaneously Leverage, Corporate Social Responsibility (CSR), and Firm Size effect Tax Avoidance. Partially Leverage and Corporate Social Responsibility (CSR) has no significant effect on Tax Avoidance, while Firm Size positively affects Tax Avoidance.

Keywords: *Tax Avoidance, Leverage, Corporate Social Responsibility, Firm Size.*