

## **ABSTRACT**

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*This research is motivated by transfer pricing cases carried out by multi-national companies such as mining sector companies. This research aims to determine the influence of tunneling incentives, tax burden and company size on transfer pricing decisions. The sampling technique used in this research is the purposive sampling method of manufacturing companies in 2018 - 2022. With the criteria of mining companies listed on the Indonesian stock exchange in 2018-2022, mining companies that post financial reports consecutively in 2018-2022 and Companies that have complete data for this research. Research data was processed using Eviews 12. This type of research uses a quantitative approach. The results of this study reveal that Tunneling Incentive and Bonus Mechanism do not affect Transfer Pricing while Tax Burden affects Transfer Pricing. And for Tunneling Incentive and Bonus Mechanism moderated by Good Corporate Governance has no effect on transfer Pricing. Meanwhile, Tax Burden moderated by Good Corporate Governance affects Transfer Pricing*

*Keywords: Tunneling incentive, Tax Burden, Bonus mechanism, Good corporate governance, Company Size and Transfer pricing.*