

## ABSTRACT

The purpose of this study is to investigate the effect of pension plan to audit fee. This research used quantitative method. The research population is all companies listed in Indonesia Stock Exchange from period of 2014 to 2016 except for company with SIC 6 code. From this research there are 487 observation from 263 companies, which 123 sample is using both pension plan and 364 sample using defined benefit only. Multiple regression analysis is used to analyze this study. The results analysis showed that companies using both pension plan have a higher audit fee and the pension deficit effect the audit fee when it is in companies using defined benefit, while if companies using both pension plan the pension deficit didn't effect the audit fee.

**Keywords:** Pension Plan, Audit fee, Pension Deficit, Defined Benefit, Fedined Contribution.