

ABSTRACT

This study is to determine the effect of Corporate Social Responsibility Disclosure (CSR), Company Size, Leverage, and Profitability on Tax Aggressiveness. This research was conducted on the Consumer Goods Sub-Sector listed on the Indonesia Stock Exchange (IDX) in the 2017 – 2020 period. Determination of the sample using purposive sampling method. The sample of this study amounted to 132 data from the consumer goods sub-sector listed on the Indonesia Stock Exchange using the purposive sampling method. The analytical method used is multiple linear analysis method. This study uses a sample of 31 companies each year with a total of 124 samples of observation data. The analysis used is multiple regression analysis using SPSS version 25 data analysis tool. The results of this study indicate that corporate social responsibility disclosure (CSR) and company size have a significant negative effect on tax aggressiveness. Meanwhile, leverage and profitability have no significant negative effect on tax aggressiveness.

Keyword : *Corporate Social Responsibility Disclosure (CSR), Company Size, Leverage, Profitability, Tax Aggressiveness.*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh *Corporate Social Responsibility Disclosure* (CSR), Ukuran Perusahaan, *Leverage*, dan Profitabilitas Terhadap *Agresivitas Pajak*. Objek pada penelitian ini adalah Perusahaan Manufaktur Sub Sektor Barang Konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2017 – 2020. Penentuan sampel menggunakan metode *purposive sampling*. Penelitian ini menggunakan sampel sebanyak 31 perusahaan setiap tahunnya dengan total data observasi sebanyak 124 sampel. Analisis yang digunakan adalah analisis regresi berganda dengan menggunakan alat analisis data SPSS versi 25. Hasil dari penelitian ini menunjukkan bahwa *corporate social responsibility disclosure* (CSR) dan ukuran perusahaan berpengaruh negatif secara signifikan terhadap agresivitas pajak. Sementara *leverage* dan profitabilitas berpengaruh negatif tidak signifikan terhadap agresivitas pajak.

Kata Kunci : *Corporate Social Responsibility Disclosure* (CSR), Ukuran Perusahaan, *Leverage*, Profitabilitas, Agresivitas Pajak.