

## ABSTRAK

### **Pengaruh *Leverage*, *Return on Assets* dan *Corporate Social Responsibility* Terhadap Agresivitas Pajak Pada Perusahaan Manufaktur Sektor Farmasi Yang Terdaftar di Bursa Efek Tahun 2016 – 2020**

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Agresivitas pajak merupakan usaha perusahaan untuk meminimalkan beban pajak melalui perencanaan pajak dengan memaksimalkan laba perusahaan. Tindakan agresivitas pajak tidak selalu berawal dari perilaku ketidakpatuhan akan aturan perpajakan, tetapi juga dari penghematan pajak yang dilakukan sesuai dengan peraturan.

Ditengah pandemi covid-19, banyak perusahaan yang gulung tikar karena berkurangnya pendapatan sedangkan beban operasional terus berjalan. Salah satu contohnya adalah pajak, pajak tidak bisa lepas dari setiap individu maupun perusahaan, oleh karena itu penelitian ini bertujuan untuk menganalisis pengaruh *Leverage*, *Return on Asset* dan *Corporate Social Responsibility* terhadap Agresivitas Pajak pada perusahaan manufaktur sektor farmasi yang terdaftar di bursa efek indonesia (BEI) pada tahun 2016 – 2020. Sampel perusahaan yang diperoleh adalah 8 perusahaan dengan menggunakan data arsip. Pengujian hipotesis dan analisis data dilakukan dengan metode Analisis Statistik Deskriptif, Uji Asumsi Klasik, Uji Regresi Linier Berganda dan Uji Hipotesis. Sehingga hasil yang diperoleh bahwa *Leverage* dan *Corporate Social Responsibility* berpengaruh terhadap Agresivitas Pajak sedangkan *Return on Asset* tidak berpengaruh terhadap Agresivitas Pajak.

**Kata Kunci :** *Leverage*, *Return on Asset*, *Corporate Social Responsibility*, Agresivitas Pajak

## **ABSTRACT**

### ***The Effect of Leverage, Return on Assets and Corporate Social Responsibility on Tax Aggressiveness in Manufacturing Companies in the Pharmaceutical Sector Listed on the Stock Exchange in 2016 – 2020***

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*Tax aggressiveness is a company's effort to minimize the tax burden through tax planning by maximizing company profits. Actions of tax aggressiveness do not always start from non-compliance with tax rules, but also from tax savings made in accordance with regulations.*

*In the midst of the Covid-19 pandemic, many companies have gone out of business due to reduced income while operating expenses continue. One example is taxes, taxes cannot be separated from each individual or company, therefore this study aims to analyze the effect of Leverage, Return on Assets and Corporate Social Responsibility on Tax Aggressiveness in pharmaceutical sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2016 – 2020. The sample companies obtained were 8 companies using archival data. Hypothesis testing and data analysis were carried out using Descriptive Statistical Analysis methods, Classical Assumption Tests, Multiple Linear Regression Tests and Hypothesis Tests. So the results obtained are that Leverage and Corporate Social Responsibility have an effect on Tax Aggressiveness while Return on Assets have no effect on Tax Aggressiveness.*

*Keywords : Leverage, Return on Assets, Corporate Social Responsibility, Tax Aggressiveness*