

ABSTRAK

Penelitian ini dilakukan untuk menguji Pengaruh *Financial Distress*, Koneksi Politik, *Capital Intensity*, *Leverage* dan Ukuran Perusahaan terhadap *Tax Aggressiveness* (Pada Perusahaan Manufaktur Sektor Industri Dasar dan Bahan Kimia yang Terdaftar di Bursa Efek Indonesia Periode 2018-2020). Penelitian ini menggunakan 69 sampel dari laporan keuangan perusahaan manufaktur sektor industri dasar dan bahan kimia yang terdaftar di BEI periode 2018-2020. Sampel dalam penelitian ini ditentukan melalui teknik sampel nonprobabilitas dengan metode *purposive sampling*. Penelitian ini menggunakan jenis *explanatory research* dengan pendekatan kuantitatif dengan program SPSS 26. Hasil penelitian ini adalah *Financial Distress* dan *Capital Intensity* berpengaruh positif dan signifikan terhadap *Tax Aggressiveness*, Koneksi Politik, *Leverage*, dan Ukuran Perusahaan tidak berpengaruh terhadap *Tax Aggressiveness*.

Kata kunci: *Financial Distress*, Koneksi Politik, *Capital Intensity*, *Leverage*, Ukuran Perusahaan, *Tax Aggressiveness*

ABSTRACT

This study was conducted to examine the Effect of Financial Distress, Political Connection, Capital Intensity, Leverage and Company Size on Tax Aggressiveness (In Manufacturing Companies in the Basic Industry and Chemicals Sector Listed on the Indonesia Stock Exchange for the 2018-2020 Period). This study uses 69 samples from the financial statements of manufacturing companies in the basic industrial sector and chemicals listed on the IDX for the period 2018-2020. The sample in this study was determined through a non-probability sampling technique with purposive sampling method. This study uses an explanatory research type with a quantitative approach with the SPSS 26 program. The results of this study are that Financial Distress and Capital Intensity have a positive and significant effect on Tax Aggressiveness, Political Connections, Leverage,

Keywords: *Financial Distress, Political Connection, Capital Intensity, Leverage, Company Size, Tax Aggressiveness*