

ABSTRAK

Tujuan dari penelitian ini adalah untuk menganalisis pengaruh *corporate social responsibility*, *leverage*, ukuran perusahaan, profitabilitas, dan *capital intensity* terhadap agresivitas pajak. Penelitian ini menggunakan alat uji regresi berganda dengan menggunakan software SPSS versi 25. Populasi dalam penelitian ini adalah seluruh perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia untuk tahun buku berakhir 31 Desember 2016 – 2017. Teknik pengambilan sampel dilakukan dengan metode *purposive sampling*, sehingga sampel penelitian berjumlah 47 perusahaan.

Hasil uji regresi berganda menunjukkan bahwa ukuran perusahaan dan profitabilitas berpengaruh positif dan signifikan terhadap agresivitas pajak. Sedangkan *corporate social responsibility*, *leverage*, dan *capital intensity* tidak berpengaruh signifikan terhadap agresivitas pajak.

Kata kunci : *corporate social responsibility*, *leverage*, ukuran perusahaan, profitabilitas, *capital intensity*, agresivitas pajak

ABSTRACT

The purpose of this study was to analyze the effect of social responsibility, leverage, company size, profitability, and capital intensity to tax aggressiveness. This study uses regression test tool by using SPSS software version 25. The population in this study are all mining companies listed in Indonesia Stock Exchange for the fiscal year ended December 31, 2016-2017. The sampling technique was conducted by purposive sampling method, so that the study sample was 47 companies.

The result of multiple regression test shows that company size and profitability have positive and significant influence to tax aggressiveness. Meanwhile corporate social responsibility, leverage, and capital intensity don't significant influence to tax aggressiveness.

Keyword : social responsibility, leverage, company size, profitability, capital intensity, tax aggressiveness