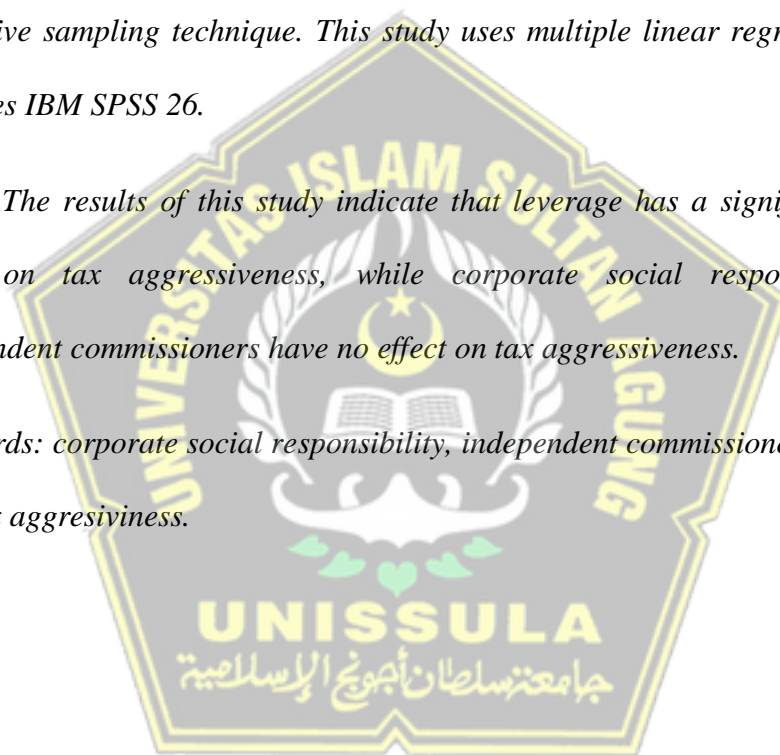


ABSTRACT

This study aims to provide empirical evidence regarding the effect of corporate social responsibility, independent commissioners, and leverage on tax aggressiveness in Islamic commercial banks registered with the OJK. The data used are secondary data. The data source is from the official website of each Islamic commercial bank. This study includes 11 Islamic commercial banks in a 3 year period, namely during 2017-2019. The samples were determined using purposive sampling technique. This study uses multiple linear regression models and uses IBM SPSS 26.

The results of this study indicate that leverage has a significant positive effect on tax aggressiveness, while corporate social responsibility and independent commissioners have no effect on tax aggressiveness.

Keywords: corporate social responsibility, independent commissioners, leverage, and tax aggressiveness.



ABSTRAK

Penelitian ini bertujuan untuk memberikan bukti empiris mengenai pengaruh *corporate social responsibility*, komisaris independen, dan *leverage* terhadap agresivitas pajak pada bank umum syariah yang terdaftar di OJK. Data yang digunakan adalah data sekunder. Sumber data dari website resmi masing-masing bank umum syariah. Penelitian ini mencakup 11 bank umum syariah dalam jangka waktu 3 tahun yaitu selama 2017-2019. Penentuan sampel tersebut dengan menggunakan teknik *purposive sampling*. Penelitian ini menggunakan model regresi linier berganda dan menggunakan IBM SPSS 26.

Hasil penelitian ini menunjukkan bahwa *leverage* berpengaruh positif signifikan terhadap agresivitas pajak, sedangkan *corporate social responsibility* dan komisaris independen tidak berpengaruh terhadap agresivitas pajak.

Kata Kunci : *corporate social responsibility*, komisaris independen, *leverage*, dan agresivitas pajak.

