ABSTRACT

Aggressiveness tax is a tax act aggressively that can provide benefits to their marginal tax savings for the company. Therefore, this study aimed to analyze the factors that influence the aggressiveness of corporate tax based on the perspective of financial condition and corporate social responsibility (CSR).

This study is an empirical study with purposive sampling technique in sample collection. Data obtained using the analysis of the company whose shares are listed on the Jakarta Islamic Index (JII) 2010-2013. Data in the form of secondary data obtained from financial statements and annual report sample firms, published by IDX. Techniques to analyze data using multiple linear regression with SPSS 19.

The results of this study indicate that the financial condition proxied by profitability, liquidity, and corporate social responsibility (CSR) negative effect on corporate tax aggressiveness. This shows that corporate social responsibility (CSR) used the company to contribute to society rather than as a tool to carry out tax aggressiveness.

Keywords: aggressiveness tax, financial condition, corporate social responsibility (CSR)