

## ***ABSTRACT***

*Tax aggressiveness is an action that aims to reduce tax profit by using taxes used. The company's strategy is not in line with the expectations of the community and this tax aggressiveness of the government because the government can not optimize the tax return.*

*The purpose of this research is to determine the effect of Corporate Social Responsibility, leverage, and firm size to tax aggressiveness in mining companies listed on the Indonesian Stock Exchange in 2013-2016 period either simultaneously or partially.*

*The population used in this research is all mining companies listed on the Indonesian Stock Exchange in 2013-2016 period.*

*The sampling technique used in this research is purposive sampling so that the number of samples obtained is 12 companies. The data analysis method in this research used panel data regression.*

*The results of this research showed that the Corporate Social Responsibility, leverage, and firm size have simultaneously effect to tax aggressiveness. Partially Corporate Social Responsibility and firm size have no effect to tax aggressiveness, while leverage have effect to tax aggressiveness.*

***Key Words:*** *Tax Aggressiveness, Corporate Social Responsibility, Leverage, Firm Size*