## ABSTRACT

In Indonesia, tax revenue is the main source of funding for the country in the welfare of the Indonesian people. However, the fact that tax revenues during 2015-2017 did not reach the target which was set in the APBN each year. The indication of the taxpayer that not reporting and paying the tax payable is one of the reason that the tax revenue is not achieving the target. Manipulating by taxpayers like companies is known as tax aggressiveness. This activity is carried out to reduce the amount of corporate tax payable to the government.

The purpose of this study is to analyze what factors can affect the company in conducting tax aggressiveness. This study intends to determine the effect of independent variables both simultaneously and partially. In this study, variables independent are leverage, corporate social responsibility disclosure, and firm size.

This research is a study using quantitative research methods with the purpose of descriptive-causative research. The unit of analysis that is the focus of this research is the company that is consistently registered in Kompas100 for the period 2015-2017 with a purposive sampling technique. This study used 36 research samples for three years of research and used panel data regression analysis with EViews 9.

The results showed that leverage, corporate social responsibility disclosure, and the firm size had an effect simultaneously on tax aggressiveness. Partially, the leverage variable and corporate social responsibility disclosure have no effect on tax aggressiveness and result in a negative direction. While the size of the company partially affects the tax aggressiveness and produces a negative direction.

Based on the results of the study, the authors suggest to the next researcher to analyze the factors that can influence tax aggressiveness in the financial sector. Remembering the financial sector has a different ratio from other sectors. In addition, the author also advises companies to pay attention to matters that cannot be deductible from tax, such as the company's debt because it is the company's obligation. Then, looking at the results of the study that the size of the company affects the level of tax aggressiveness, then the author recommends the tax service office to carry out oversight thoroughly either big or small company.

Key Word: Tax Aggressiveness, Leverage, Corporate Social Responsibility (CSR) Disclosure, Firm Size