ABSTRACT

Taxes are a source of state revenue which plays a major role for the survival of the State. Although total tax revenue over the past four years from 2016-2018 has always been increasing, in reality, the actual percentage of tax revenue from 2016-2018 has not met the targeted percentage and its achievements have tended to decline over the past four years.

This study aims to determine whether there are factors that can affect the realization of tax revenue, one of which is the aggressiveness of corporate tax. The independent variables in this study are profitability, leverage and corporate social responsibility towards the aggressiveness of corporate tax which is analyzed simultaneously and partially.

The population in this study are property, real estate and building construction companies listed on the Indonesia Stock Exchange 2016-2018. Data analysis method used in this study is panel data regression analysis using eviews 8 software.

The results of this study indicate that all independent variables namely profitability, leverage and corporate social responsibility simultaneously influence the dependent variable, namely tax aggressiveness. The results of the partial test showed that the independent variable profitability and corporate social responsibility did not significantly influence the dependent variable, namely tax aggressiveness. As for the independent variable leverage significantly influences the independent variable, namely tax aggressiveness.

At the end of this study, the authors provide theoretical and practical advice to both future researchers and the company.

Keywords: Corporate Social Responsibility, Leverage, Profitability, Tax Aggressiveness.