

ABSTRACT

Taxes are the main source of state revenue and play an important role in a country's economy. One factor that causes the tax revenue target to not be achieved is the tax aggressiveness carried out by the taxpayer. Tax aggressiveness can be caused by Indonesia adopting a Self Assessment System tax collection system. Tax aggressiveness can be done in two ways, namely legal or illegal.

The purpose of this study was to analyze the effect of financial lease and sales growth on tax aggressiveness in mining companies listed on the Indonesia Stock Exchange in the 2014-2018 period.

The population used in this study were 41 mining sector companies listed on the Indonesia Stock Exchange in the 2014-2018 period. The total sample obtained was 63 samples from the results of the reduction using a purposive sampling techniques. The data analysis model used is descriptive statistical analysis and panel data regression analysis using E-views 9 software.

The results of this study indicate that financial lease and sales growth simultaneously have a significant effect on tax aggressiveness. The research results partially show that financial lease has a negative effect on tax aggressiveness, while sales growth does not affect tax aggressiveness.

The results of this study are expected to provide an overview for companies to look for other factors that can be used to maximize corporate profits without tax aggressiveness. This research is expected to be a material consideration for the government in strengthening tax regulations related to tax aggressiveness. Investors are expected to be able to help investors in analyzing financial statements so that the investment they do avoid the practice of tax aggressiveness by the company.

Keywords : *Tax aggressiveness, Financial Lease, Sales Growth*