

ABSTRACT

Taxes are a source of state revenue used for state needs such as development. For tax companies is a burden that can reduce corporate profits. One of the ways companies reduce the tax burden is by doing tax aggressiveness, both legally and illegally.

The purpose of this study was to analyze the effect of capital intensity, sales growth, deferred tax expense, and fiscal loss compensation on tax aggressiveness in coal sub-sector companies listed on the Indonesia Stock Exchange in 2015-2019.

. The population used in this study were 19 coal sub-sector companies listed on the Indonesia Stock Exchange (BEI) for the 2015-2019 period. Total samples obtained were 95 samples from the reduction using purposive sampling technique. The data analysis model used is descriptive statistical analysis.

The results of this study indicate that simultaneously capital intensity, sales growth, deferred tax expense and tax loss compensation have a significant effect on tax aggressiveness. The results of the research partially show that capital intensity, sales growth, deferred tax expense and tax loss compensation have a negative effect on tax aggressiveness.

Keywords: Tax Aggressiveness, Capital Intensity, Deferred Tax Expense, Fiscal Loss Compensation, Sales Growth.