

ABSTRACT

Tax is one of the main sources of state revenue, but the realization of tax revenue does not necessarily reach the expected target. There are several factors that cause barriers to tax revenue, one of which is tax aggressiveness. Tax aggressiveness is an attempt by taxpayers to avoid taxes aggressively. The tax aggressiveness carried out by the taxpayer aims to obtain maximum income.

This study aims to analyze several factors that can affect tax aggressiveness, one of the factors is executive certificates, transfer pricing, and corporate social responsibility disclosures in companies in the basic industrial sector and chemicals listed on the Indonesia Stock Exchange (IDX) in 2017-2021. This study used a sampling technique, namely purposive sampling, from 95 companies obtained by 28 companies with an observation period of 5 (five) years so that 140 observation samples were obtained in this study. The method of analysis in this research is panel data regression analysis using Eviews 12 software.

The results of this study indicate that executive owners, transfer pricing, disclosure of corporate social responsibility simultaneously affect tax aggressiveness in the basic industrial and chemical companies sector which are listed on the Indonesia Stock Exchange (IDX) in 2017-2021. Partially, executive owners and transfer pricing have a significant effect on tax aggressiveness, and corporate social responsibility disclosure has no effect on tax aggressiveness in basic industrial and chemical companies listed on the Indonesia Stock Exchange (IDX) in 2017-2020.

Suggestions for the Government, especially the Directorate General of Taxes, this research is expected to be taken into consideration in tightening supervision of mandatory taxes, especially related to transfer pricing. For companies in the basic industrial and chemical sectors, this research is expected to be a material consideration for companies to be wiser in minimizing the tax burden borne by companies by not violating applicable laws and regulations by providing appropriate protection to executives and tightening transfer pricing measures.

Keywords: executive compensation, transfer pricing, disclosure of corporate social responsibility, tax aggressiveness.