

## ABSTRACT

*The main source of state revenue comes from tax revenues as a demand for development as well as financing state expenditures to meet all the needs of society. The Indonesian government is trying to maximize the growth of tax revenue from individuals and entities, but it has not fully reached the target. There are several factors that become obstacles in tax revenue, one of which is tax aggressiveness by companies to get the expected profit by minimizing the tax burden as much as possible.*

*This study aims to analyze several factors that can influence tax aggressiveness in non-cyclical consumer sector companies listed on the Indonesia Stock Exchange (IDX) in 2017-2021. These factors include Related Party Transactions, Advertising Expenses, and Executive Compensation.*

*The population used in this study uses consumer non-cyclicals sector companies that are listed on the Indonesia Stock Exchange (IDX) for 2017-2021. The selection of the sample used was purposive sampling technique and obtained a sample of 18 companies with a five-year period of 90 data samples. The research used a quantitative approach and the analysis technique used was panel data regression analysis. The data studied uses secondary data.*

*The results of this study indicate that related party transaction variables, advertising expenses, and executive compensation simultaneously influence tax aggressiveness. Partially, related party transaction variables have a negative effect on tax aggressiveness, while advertising expenses and executive compensation have no effect on the tax aggressiveness of consumer non-cyclical companies in 2017-2021.*

*The results of this study are expected to be a reference for further researchers and so that companies can be considered regarding variables that can influence tax aggressiveness. For consumer non-cyclicals sector companies, this research can be used as a consideration in formulating a policy that influences factors of tax aggressiveness such as related party transactions, advertising expenses, and executive compensations.*

***Insert Keywords:*** *Tax Aggressiveness, Related Party Transaction, Advertising Expenses, Executive Compensation*