ABSTRACT

Tax aggressiveness is an action to engineer taxable income by legal (tax avoidance) or illegal (tax evasion). Companies conduct tax aggressiveness because taxes are considered to reduce costs dan increase company profits. According to the tax justice network report, Indonesia is estimated to have a loss of US$ 427. Corporate taxpayers report losses continuously increasing, this affects the decrease in state tax revenue.

This study aims to determine the effect of capital intensity, leverage dan political connections on tax aggressiveness in mining sector companies listed on the Indonesia Stock Exchange (BEI) in 2017-2021 both simultaneously dan partially. The data analysis method used in this research is panel data regression using eviews 12 software.

The research method used in this research is quantitative using secondary data. The population used in this study are mining sector companies listed on the Indonesia Stock Exchange (BEI) dan the sampling technique used in this study is purposive sampling with the acquisition of 10 companies in a 5-year period so that there are 50 samples that will be processed by researchers.

The results of the research conducted show that capital intensity, leverage dan political connections simultaneously affect tax aggressiveness. While partially showing that Leverage has a significant negative effect on tax aggressiveness, while leverage dan political connections have no effect on aggressiveness.

The results of this study are expected to provide guidance to future researchers to examine the independent variables that influence tax aggressiveness. To the government to be taken into consideration in determining tax regulations. To Investors to be a guide for making investments.

Keywords: Capital intensity, Leverage, Political connections dan Tax aggressiveness.