

ABSTRACT

Tax aggressiveness is a scheme to manipulate taxable income either legally (tax avoidance) or illegally (tax evasion). Companies engage in tax aggressiveness as it is seen as a way to reduce expenses and increase profits. This study aims to examine the influence of tax loss compensation, leverage, capital intensity, and transfer pricing on tax aggressiveness in energy sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2019-2023, both collectively and partially. This research employs a quantitative approach with a purposive sampling technique, resulting in 10 companies observed over 5 years, totaling 50 samples. The method used for data analysis is panel data regression analysis using Eviews 12 software. The results show that tax loss compensation, leverage, capital intensity, and transfer pricing collectively influence tax aggressiveness. However, partially, tax loss compensation and leverage do not have a significant impact on tax aggressiveness, while capital intensity and transfer pricing have a significantly positive impact on tax aggressiveness.

Keywords: *fiscal loss compensation, leverage, capital intensity, transfer pricing, tax aggressiveness,*