

ABSTRACT

Tax aggressiveness is an action that is intended to reduce corporate taxes so that the profits of the company will be maximized. One of the example of tax aggressiveness is tax avoidance. Tax avoidance is an aggressive tax act by exploiting the weaknesses of taxation (gray area).

The purpose of this study is to study earnings management learning ,. profitability and leverage against tax aggressiveness using current effective tax rate (CuETR) proxy. The population in this study are mining companies listed on the Indonesia Stock Exchange in 2014-2018. The sampling technique used is purposive sampling and obtain 6 companies with a research period of 5 years. This study uses data outlier techniques to select sample criteria that indicate tax aggressiveness, and the result is obtained 31 sample data. The data analysis method in this study is panel data regression analysis using Eviews software version 9.

Based on the results of the study showed that simultaneously earnings management, profitability, leverage affect on tax aggressiveness. Partially, earnings management has no significant effect on tax aggressiveness. Profitability has no significant on tax aggressiveness and leverage has a significant positive effect on tax aggressiveness.

Keywords: *Tax Aggressiveness, Leverage, Earning Management, Profitability.*