

ABSTRACT

Tax aggressiveness is one of the factors hampering state tax revenue. There are two types of tax aggressiveness, legal and illegal. Tax aggressiveness done legally is called tax avoidance while tax aggressiveness is illegally called tax evasion. There are several factors that affect tax aggressiveness including capital intensity, profitability, liquidity, and leverage.

This study uses industrial sector company data listed on the Indonesia Stock Exchange in the 2014-2018 period. The method used in this research is quantitative method. Determination of the sample in this study using purposive sampling techniques, so as many as 24 companies were obtained. The data analysis technique used in this study uses panel data using Eviews software.

Based on the results of the study indicate that capital intensity, leverage has no effect while profitability and liquidity have a negative effect on tax aggressiveness. The results of this study are expected to be taken into consideration for future researchers, not only tax aggressiveness but also tax avoidance. For companies pay attention to the level of profitability, and liquidity because it can affect the level of tax aggressiveness applied in the company.

Keywords: *Tax Aggressiveness, Capital Intensity, Profitability, Liquidity, Leverage*