

## **ABSTRACT**

*Tax is one of the main sources of state revenue, but the realization of tax revenue does not always reach the expected target. There are several factors that become obstacles in tax revenue, one of which is tax aggressiveness. Tax aggressiveness can be done legally or illegally. The more ways the company does to reduce the tax burden, the more aggressive the company is towards taxes.*

*This study aims to analyze several factors that can influence tax aggressiveness simultaneously and partially in mining sector companies listed on the Indonesia Stock Exchange in 2016-2020. These factors consist of transfer pricing, fiscal loss compensation, and financial distress.*

*The population in this study uses 54 mining sector companies listed on the Indonesia Stock Exchange in 2016-2020. The sample selection used purposive sampling and obtained 14 samples with a total sample 70. This study uses a quantitative approach. The analysis technique used is panel data regression with the use of Eviews 12 in processing data. The data studied in the form of secondary data and data collection techniques used in the form of library research and documentation.*

*The result showed that transfer pricing, fiscal loss compensation, and financial distress simultaneously affect tax aggressiveness. Based on the results of the partial test, it was found that financial distress had a positive effect on tax aggressiveness, while transfer pricing and fiscal loss compensation had no effect on tax aggressiveness.*

*This study is expected to serve as a reminder for mining sector companies to pay more attention to their tax obligations. In addition, the results of this study can be used as additional information for DJP in conducting audits and for investors in making investments decisions on mining sector companies. There are still some limitations in this study, therefore further researchers are expected to use other variables and indicators to develop this research.*

**Keyword:** *tax aggressiveness, transfer pricing, fiscal loss compensation, financial distress*