***FACTORS AFFECTING THE TAX AGGRESSIVENESS***

***(Empirical Study of Manufacturing 2012-2016)***

**Sepriadi1, Yunilma1, Fauziati1**

***Accounting Department, Faculty of Economics***

***Bung Hatta University***

***E-mail:*** [**agussepriady31@gmail.com**](mailto:agussepriady31@gmail.com)

***ABSTRACT***

*This study analyzes the factors that influence the tax aggressiveness. The factors used are leverage, Corporate Social Responsibility, liquidity, and the size of the company.*

*The study population was all manufacturing companies listed in Indonesia Stock Exchange in 2012-2016. Based on purposive sampling method obtained a sample of 58 companies.*

*Processing data using SPSS version 20. The hypothesis was tested using multiple regression analysis. The test results show that (1) Leverage effect on the tax aggressiveness, (2) Corporate Social Responsibility does not affect the tax aggressiveness, (3) Liquidity does not affect the tax aggressiveness, (4) The size of the company influence the tax aggressiveness.*

*Keywords: leverage, Corporate Social Responsibility, liquidity, the size of the company, and tax aggressiveness.*