

**PENGARUH *CORPORATE SOCIAL RESPONSIBILITY*, STRUKTUR  
KEPEMILIKAN DAN *TOURNAMENT INCENTIVES*  
TERHADAP AGRESIVITAS PAJAK  
(Studi empiris pada perusahaan pertambangan dan bank yang  
terdaftar di BEI pada tahun 2014-2018)**

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**ABSTRAK**

Tujuan dari penelitian ini adalah untuk menguji secara empiris pengaruh *corporate social responsibility*, kepemilikan manajerial, kepemilikan institusional, dan *tournament incentives* direksi terhadap agresivitas pajak. Penelitian ini dilakukan pada perusahaan pertambangan dan bank yang terdaftar di BEI pada tahun 2014-2018. Penelitian ini menggunakan metode *purposive sampling* sehingga diperoleh sampel sebanyak 18 perusahaan dan jumlah pengamatan sebanyak 90 observasi. Hasil penelitian ini menunjukkan bahwa variabel *corporate social responsibility* tidak berpengaruh terhadap agresivitas pajak, kepemilikan manajerial tidak berpengaruh terhadap agresivitas pajak, kepemilikan institusional tidak berpengaruh terhadap agresivitas pajak dan *tournament incentives* direksi tidak berpengaruh terhadap agresivitas pajak.

**Kata Kunci : Agresivitas Pajak, *Corporate Social Responsibility*,  
Kepemilikan Manajerial, Kepemilikan Institusional,  
*Tournament Incentives* Direksi**

**THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY,  
OWNERSHIP STRUCTURE AND TOURNAMENT INCENTIVES  
TO TAX AGGRESSIVENESS**  
(Empirical study of mining companies and banks listed on the Indonesia  
Stock Exchange in 2014-2018)

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**ABSTRAK**

*The purpose of this research is to empirically examine the effect of corporate social responsibility, managerial ownership, institutional ownership, tournament incentives directors on tax aggressiveness. This research was conducted at mining company and bank that has already registered in BEI during 2014-2018. This research used purposive sampling method so that a sample of 18 companies is obtained and the number of observations is 90 observations. The results of this research indicate that corporate social responsibility variables have no effect on tax aggressiveness, managerial ownership variables have no effect on tax aggressiveness, institutional ownership variables have no effect on tax aggressiveness, and tournament incentives directors variables have no effect on tax aggressiveness.*

**Keywords : Tax Aggressiveness, Corporate Social Responsibility, managerial ownership, institutional ownership, tournament incentives directors**