

ABSTRACT

The aim of this study are to examine the effect of corporate social responsibility, firm size, leverage, foreign ownership structure and public ownership structure to tax aggressiveness. The independent variables in this study are corporate social responsibility, firm size, leverage, foreign ownership, and public ownership. Meanwhile, dependent variabel in this study is tax aggressiveness.

The population of this study manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2014-2017. This study used purposive sampling method, with 100 total observation of sample. Multiple linear regression analysis is used in this study.

The result of regression analysis showed that firm size and public ownership has a negative effect and significance on the tax aggressiveness. Meanwile for variables corporate social responsibility, leverage, and foreign ownership show the result has not significance on the tax aggressiveness.

Keywords: tax aggressiveness, effective tax rate, firm size, public ownership.