**ABSTRAK**

Penelitian ini bertujuan untuk memberikan gambaran bagaimana Likuiditas, Pengungkapan *Corporate Social Responsibility* , Dan *Leverage* terhadap Agresivitas Pajak pada perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2014-2018 sertamengetahui pengaruh Likuiditas, Pengungkapan *Corporate Social Responsibility* , Dan *Leverage* terhadap Agresivitas Pajak. Metode penelitian yang digunakan adalah metode deskriptif verifikatif. Populasi dari penelitian ini yaitu sebanyak 47 perusahaan yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Metode pemilihan sampel penelitian inimenggunakan metode purposive sampling dengan total 13 perusahaan yang memenuhi kriteria. Analisis data dilakukan dengan menggunakan uji asumsi klasik dan pengujian hipotesis dengan regresi linier sederhana. Berdasarkan hasil penelitian bahwa sebagian besar yang terdaftar di Bursa Efek Indonesia tahun 2014-2018, Likuiditas termasuk dalam kategori "Rendah", untuk Pengungkapan *Corporate Social Responsibility* termasuk dalam kategori "Cukup Lengkap", *Leverage* termasuk dalam kategori "Baik".. dan Agresivitas Pajak termasuk dalam kategori "Perusahaan tidak melakukan agresivitas pajak". Secara parsial Likuiditas, Pengungkapan *Corporate Social Responsibility* , Dan *Leverage* berpengaruh terhadap Agresivitas Pajak

## ABSTRACT

This study aims to provide an overview of how Liquidity, Disclosure of Corporate Social Responsibility, and Leverage on Tax Aggressiveness in Mining companies listed on the Indonesia Stock Exchange in 2014-2018 as well as knowing the effect of Liquidity, Disclosure of Corporate Social Responsibility, and Leverage on Tax Aggressiveness. The research method used is descriptive verification method. The population of this research is 47 companies listed on the Indonesia Stock Exchange in the 2014-2018 period. This research sample selection method uses a purposive sampling method with a total of 13 companies that meet the criteria. Data analysis was performed using the classic assumption test and hypothesis testing with simple linear regression. Based on the results of research that most of those listed on the Indonesia Stock Exchange in 2014-2018, Liquidity is included in the category of "Low", for Disclosure of Corporate Social Responsibility included in the category "Quite Complete", Leverage included in the category of "Good" ... and Tax Aggressiveness included in the category "Companies do not carry out tax aggressiveness". Partially Liquidity, Disclosure of Corporate Social Responsibility, and Leverage affect Tax Aggressiveness.