

## **ABSTRACT**

*Indonesia is a developing country that has the fourth largest population in the world. In addition, Indonesia is known as a country that has abundant natural resources in every corner of its territory. As a country with a strategic area, it is not surprising that many domestic and foreign companies operating their businesses in Indonesia and high tax burden encourage companies to take action to minimize the tax burden called tax aggressiveness, tax management, or tax planning.*

*This study aims to determine the effect of Profitability, Leverage, and Disclosure of Corporate Social Responsibility on Tax Aggressiveness in manufacturing sector companies listed on the Indonesian stock exchange. The research method used is quantitative. The sample in this study were seven mining sector companies listed on the Indonesia stock exchange. In this study, the sampling technique used by the author is Purposive Sampling. The analytical method used is multiple linear regression analysis and hypothesis testing using the coefficient of determination*

*Based on partial research results that Profitability affects 44% of Tax Aggressiveness, Leverage affects 18.8% of Tax Aggressiveness, and Corporate Social Responsibility Disposal Affects 20.5% of Tax Aggressiveness Furthermore, Profitability, Leverage and Disclosure of Corporate Social Responsibility simultaneously affects as much as 83.2% of Tax Aggressiveness.*

*Keywords: Profitability, Leverage, Corporate Social Responsibility Disclosure, Tax Aggressiveness.*