

## **ABSTRACT**

*This study aims to empirically examine the effect of Profitability, Leverage and Liquidity on Tax Aggressiveness in Transportation Sub-sector companies listed on the Indonesia Stock Exchange in 2016-2018.*

*The sampling technique used in this study is non probability sampling using a purposive sampling approach to determine the effect of profitability, leverage and liquidity on tax aggressiveness. The study was conducted using quantitative and descriptive methods, using a sample of 31 companies from the Transportation Sub-sector listed on the Indonesia Stock Exchange in 2016-2018. Data analysis techniques used in this study were hypothesis testing (t test), simple linear test, correlation coefficient test, and coefficient of determination.*

*The results of this study indicate that Profitability, Leverage, Liquidity Partially have a significant effect on Tax Aggressiveness in Transportation Sub-Sector Companies Listed on the Indonesia Stock Exchange in 2016-2018 with a contribution of 40.5% Profitability, Leverage 51.9% and Liquidity 41.3%.*

**Keywords:** *Profitability, Leverage, Liquidity and Tax Aggressiveness*