

ABSTRACT

Many taxpayers do tax aggressiveness with tax avoidance, because it has legal. The purpose of this research is to find out how large the company in carrying out their tax aggressiveness. There are factors that influence tax aggressiveness such as financial distress, financial leverage, capital intensity and intellectual capital. This research was conducted in industrial sector manufacturing companies listed on BEI period Of observation year 2016-2018. The sampling method used is purposive with in sample of 19 companies during the observation period 3 years in a row so that the total sample 57. Based on the results of multiple linear regression analysis, the results obtained that the variables that have no effect is financial leverage, capital intensity and intellectual capital, while the financial distress has a negative effect on the tax aggressiveness made by manufacturing companies in the consumer goods sector listed in Indonesia Stock Exchange for the 2016-2018 observation period.

Keyword: *financial distress, financial leverage, capital intensity, intellectual capital, tax aggressiveness*

ABSTRAK

Tujuan dilakukan penelitian ini untuk mengetahui seberapa besar perusahaan dalam melakukan agresivitas pajaknya. Terdapat faktor yang berpengaruh terhadap agresivitas pajak yaitu *financial distress*, *financial leverage*, *capital intensity* dan *intellectual capital*. Penelitian ini dilakukan di perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di BEI periode tahun pengamatan 2016-2018. Metode penentuan sampel yang digunakan adalah metode *purposive sampling* dengan sampel sebanyak 19 perusahaan selama periode 3 tahun berturut-turut sehingga total sampel sebanyak 57. Berdasarkan hasil analisis regresi linier berganda, diperoleh hasil bahwa variabel yang tidak berpengaruh adalah *financial leverage*, *capital intensity* dan *intellectual capital*, sedangkan *financial distress* berpengaruh negatif terhadap agresivitas pajak yang dilakukan perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia periode tahun pengamatan 2016-2018.

Kata Kunci: *financial distress*, *financial leverage*, *capital intensity*, *intellectual capital*, agresivitas pajak