

ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk menguji pengaruh intensitas aset tetap, pertumbuhan penjualan, ukuran perusahaan, *leverage*, dan profitabilitas terhadap agresivitas pajak, serta untuk menganalisis perbedaan agresivitas pajak dampak sebelum pandemi Covid-19 dan selama pandemi Covid-19. Penelitian ini dilakukan pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2018-2021. Teknik Pengambilan sampel pada penelitian ini menggunakan metode *purposive sampling* dan diperoleh 35 perusahaan dengan unit analisis sebanyak 140 yang memenuhi syarat untuk diteliti dan diamati. Teknik analisis data pada penelitian ini menggunakan analisis regresi linier berganda dan uji *wilcoxon rank sum test* untuk menguji perbedaan antara agresivitas pajak dampak sebelum pandemi Covid-19 dan selama pandemi Covid-19. Hasil penelitian menunjukkan bahwa secara parsial variabel pertumbuhan penjualan, dan *leverage* tidak berpengaruh terhadap agresivitas pajak. Secara bersama-sama (simultan) variabel intensitas aset tetap, ukuran perusahaan, dan profitabilitas berpengaruh terhadap agresivitas pajak. Selain itu hasil dari uji *wilcoxon rank sum test* ditemukan bahwa tidak terdapat perbedaan agresivitas pajak dampak sebelum pandemi Covid-19 dan selama pandemi Covid-19.

Kata Kunci : Agresivitas Pajak, Covid-19, Intensitas Aset Tetap, Pertumbuhan Penjualan, Ukuran Perusahaan, *Leverage*, dan Profitabilitas

ABSTRACT

This study was conducted with the aim of examining the effect of fixed asset intensity, sales growth, company size, leverage, and profitability on tax aggressiveness, as well as to analyze differences in impact tax aggressiveness before the Covid-19 pandemic and during the Covid-19 pandemic. This research was conducted on mining companies listed on the Indonesia Stock Exchange (IDX) for the period 2018-2021. The sampling technique in this study used a purposive sampling method and obtained 35 companies with 140 units of analysis that met the requirements to be researched and observed. The data analysis technique in this study used multiple linear regression analysis and the wilcoxon rank sum test to test the difference between the aggressiveness of the impact tax before the Covid-19 pandemic and during the Covid-19 pandemic. The results showed that partially the sales growth and leverage variables had no effect on tax aggressiveness. Simultaneously, the variables of fixed asset intensity, firm size, and profitability have an effect on tax aggressiveness. In addition, the results of the wilcoxon rank sum test found that there was no difference in the aggressiveness of the impact tax before the Covid-19 pandemic and during the Covid-19 pandemic.

Keywords: Tax Aggressiveness, Covid-19, Fixed Asset Intensity, Sales Growth, Firm Size, Leverage, and Profitability