

## **ABSTRAK.**

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh *corporate social responsibility*, *leverage*, kepemilikan keluarga terhadap agresivitas pajak dengan likuiditas sebagai variabel moderasi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia 2015-2019. Dengan mengambil data sekunder yang telah dipublikasikan pada periode 2015-2019.

Hasil penelitian yang diperoleh adalah *corporate social responsibility*, *leverage* secara parsial berpengaruh signifikan terhadap agresivitas pajak. Kepemilikan keluarga tidak berpengaruh signifikan terhadap agresivitas pajak. Dan variabel moderasi likuiditas tidak berpengaruh signifikan terhadap agresivitas pajak.

***Kata Kunci: Corporate Social Responsibility, Leverage, Kepemilikan Keluarga, Agresivitas Pajak, Likuiditas***

## **ABSTRACT**

*This study aims to determine how much influence corporate social responsibility, leverage, family ownership has on tax aggressiveness with liquidity as a moderating variable in manufacturing companies listed on the Indonesia Stock Exchange 2015-2019. By taking secondary data that has been published in the 2015-2019 period.*

*The results obtained are corporate social responsibility, leverage partially has a significant effect on tax aggressiveness. Family ownership has no significant effect on tax aggressiveness. And the liquidity moderation variable does not have a significant effect on tax aggressiveness.*

***Keywords: Corporate Social Responsibility, Leverage, Family Ownership, Tax Agressiveness, Liquidity***