# *ABSTRACT*

*This research aims to analyze whether corporate social responsibility, liquidity, profitability, firm size, and leverage affect tax avoidance. The dependent variable in this research is tax avoidance proxied by the cash effective tax rate, while the independent variables in this research are corporate social responsibility, liquidity, profitability, and company size.*

*This research was conducted using quantitative methods. The population in this research are manufacturing companies on the Indonesia Stock Exchange. The sample selection technique uses purposive sampling. Multiple linear regression analysis is a statistical method used to test the hypothesis in this research.*

*The findings of this research are corporate social responsibility has a significant positive effect on tax avoidance. Liquidity has a significant negative effect on tax avoidance. Profitability has a significant negative effect on tax avoidance. Firm size has a significant positive effect on tax avoidance. Leverage has a significant negative effect on tax avoidance.*

*The research implication is that for companies it is hoped that it can be taken into consideration not to take tax avoidance actions that can harm the state because according to research results the size of a company affects the amount of tax avoidance that is carried out. For further research, the results of this research can add informations and references about tax avoidance research conducted by companies.*

*Keywords: CSR, liquidity, profitability, company size, tax avoidance.*