

ABSTRACT

This study aims to examine and prove the effect of Corporate social responsibility and profitability on tax avoidance. This research was conducted by quantitative methods.

The research data used is secondary data. The population in this study is property and real estate sub sector companies listed on the Indonesia Stock Exchange in 2020 – 2022. Sample selection uses purposive sampling technique. The analysis technique used is multiple linear regression analysis.

The results of the study show that Corporate social responsibility has no effect on tax avoidance. Meanwhile, profitability shows that there is a negative influence on tax avoidance.

Keywords: Tax avoidance, Corporate social responsibility, Profitability