

## **ABSTRACT**

*This study aims to determine the impact of environmental, social, and governance disclosures, as well as sales growth, on tax avoidance in telecommunications companies. The study uses environmental, social, and governance disclosures, measured based on GRI 2021 standards, and sales growth as independent variables. Tax avoidance, measured by CETR, is used as the dependent variable.*

*The population used in this study consists of telecommunications sector companies listed on the IDX from 2019-2022. Using purposive sampling, 54 data points were selected as the final sample for this study. The analysis method used is multiple regression analysis using IBM SPSS 26.*

*The results of the study found that environmental disclosure has a positive effect on tax avoidance, and social disclosure has a negative effect on tax avoidance. On the other hand, corporate governance disclosure has a negative but not significant effect on tax avoidance. Similarly, the impact of sales growth on tax avoidance is negative but not significant.*

*Keywords: ESG Disclosure, Sales Growth, Tax Avoidance, CETR.*