# ABSTRACT

*This study examines the relationship between Environmental, Social, and Governance (ESG), tax avoidance, and ownership structure in manufacturing companies listed on the Indonesia Stock Exchange from 2020 to 2022. Against the backdrop of Indonesia's low tax ratio and corporate tax avoidance practices that contradict ESG and CSR principles.*

*This research aims to analyze the impact of ESG on tax avoidance and the moderating roles of managerial and concentrated ownership. Employing purposive sampling and multiple regression analysis, the study finds that ESG has a significant negative effect on tax avoidance.*

*Managerial ownership does not moderate this relationship, while concentrated ownership weakens the influence of ESG on tax avoidance. These findings provide new insights into the complex interplay between ESG, ownership structure, and corporate tax avoidance behavior, which can benefit policymakers and practitioners in enhancing tax compliance and ESG implementation.*

*Keywords: Tax Avoidance, Environmental, Social, and Governance (ESG), Managerial Ownership, Concentrated Ownership*