

## **ABSTRACT**

*The purpose of this study is to examine the influence of corporate social responsibility (CSR) with corporate tax aggressiveness. Dependent variable in this study is the tax aggressiveness that measured using proxy of difference effective tax rates (DETR). Independent variables are corporate social responsibility (CSR) that measured with GRI G4 in social and environment for the foundation. This study used five control variables, include profitability, size, leverage, capital intensity, and inventory intensity.*

*This study is replication of Lanis and Richardson's research in 2012 but using Frank et. Al 2009 DTAX (DETR) measurement concept and using advice from Languir and co. in 2015 to use different measurement for CSR. This study used secondary data from annual report of manufacturing companies which listed on Bursa Efek Indonesia in 2013-2015. This study used purposive sampling method and used uses multiple linear regression as the analysis instrument. Before being conducted the regression test, it is examined by using the classical assumption tests.*

*The result of this study showed that CSR disclosure influence significant positive on corporate tax aggressiveness. Company wich is doing tax aggresiveess will disclosure more CSR to masking their tax agressiveness activity.*

**Keywords :** *corporate social responsibility, tax aggressiveness, GRI G4, DETR.*