

ABSTRACT

The aim of this study are to examine the effect of corporate social responsibility, profitability, leverage, and capital intensity to tax aggressiveness in manufacturing corporate. This study used secondary data which is obtained from the data contained in the financial statements of the indonesia stock exchange and indonesia capital market directory.

This study used purposive sampling method. The population of this research is the manufacturing company that listed on the indonesia stock exchange in 2012-2014. The total sample is 126 companies from 425 companies that became population during 2012-2014. The hypothesis in this study are CSR, profitability, leverage, and capital intensity. In this study there is also a control variable that is size of the company to tax aggressiveness. This study used multiple regression analysis.

The results of this study indicated that the corporate social responsibility disclosure and capital intensity have a significant influence on tax aggressiveness, while another independent variable that are profitability and leverage have no influence on tax aggressiveness.

Keywords: *corporate social responsibility, profitability, leverage, capital intensity, and tax aggressiveness.*