

## **ABSTRACT**

*This study examines the association between corporate social responsibility (CSR) and corporate tax aggressiveness. Dependent variable of this study is the corporate tax aggressiveness. Corporate tax aggressiveness is measured by Effective Tax Rate (ETR). Independent variable is corporate social responsibility (CSR) is measured by the corporate social responsibility disclosure based on GRI 3.1 index. In addition, this study also use Inventory Intensity and Capital Intensity as control variable.*

*Population in this study includes all of manufacturing corporations listed in Indonesian Stock Exchange (IDX) for the 2012/2013 financial year. Selection of the sample is done with purposive sampling method. Sample used in this study are manufacturing corporations that have annual and financial report availability in 2012/2013. Initial sample obtained are 140 corporations data. After excluding 33 outlier, the final sample used in this study are 107 data. Multiple regression analysis is utilized for hypotheses testing.*

*Finally, the regression results show that higher level of corporate social responsibility (CSR), the lower is the level of corporate tax aggressiveness. We find a negative and statistically insignificant association between CSR disclosure and tax aggressiveness. Meanwhile, inventory Intensity and capital Intensity have a positive and statistically significant association on tax aggressiveness.*

**Keyword:** *Corporate social responsibility, tax aggressiveness, inventory intensity, capital intensity*