

ABSTRACT

The aim of this study are to examine the effect of corporate social responsibility (CSR), size of firm, profitability, leverage and capital intensity to tax aggressiveness. The independent variables are used in this study are corporate sosial responsibility disclosure, size of firm, profitability, leverage and capital intensity. While the dependent in this study is tax aggressiveness tahe measured using two kind of effective tax rates (ETR).

Population taken as the object of observation amounted 794 non-financial companies listed in Indonesia Stock Exchange in the 2012-2013 period. Determination of the sample was made by applying purposive sampling method and obtaining a sample of 240 manufacturing companies based on certain criteria.

The result showed tat the CSR and leverage significant effect on the tax aggressiveness. While size, profitability and capital intensity does not significantly influence the tax aggressiveness.

Key word : corporate social responsibility, size, profitability, leverage, capotal intensity and tax aggressivness