

ABSTRACT

This study aims to examine the influence of corporate social responsibility (CSR) performance with tax aggressiveness. Likewise, the influence of the CSR performance of each category with tax aggressiveness. The independent variable used in this study is CSR performance as measured by the level of disclosure based on the GRI indicator, while the dependent variable in this study is tax aggressiveness which is measured using the current effective tax rate (CuETR) proxy. This study used three control variables, namely leverage, capital intensity, and profitability.

This study replicated the research conducted by Mohanadas, et al. (2019). The sample in this study were manufacturing companies listed on the IDX in 2017-2019. The research sample was selected using purposive sampling method and obtained 61 companies per year based on predetermined criteria. The total sample in this study was 183 company samples. After going through the data processing stage, there were 81 outlier data that had to be removed from the research sample, so that the final sample size used was 102 companies. The analysis test used to test the hypothesis is multiple linear regression analysis.

This study did not find a statistical relationship which proves that CSR performance has an effect on tax aggressiveness. The results of this study indicate that the overall CSR performance, economic category, and social category have a positive and insignificant effect on tax aggressiveness. Meanwhile, environmental category CSR performance has a negative and insignificant effect on tax aggressiveness.

Keywords: corporate social responsibility, tax aggressiveness, Indonesia Stock Exchange