

ABSTRACT

The meaning of this research is to understand the impact of corporate social responsibility, the use of asset intensity capital, leverage ratio of debt to assets (DAR), and tax aggressiveness using the effective tax rate (ETR). There are 9 samples of companies during the five years of research using a method to take samples with purposive sampling method. The analysis method uses multiple regression analysis assisted by SPSS software for windows version 22.0. The results of the study partially show that there is an effect of corporate social responsibility on tax aggressiveness, variable influence on tax aggressiveness, and variable influence on tax aggressiveness. Simultaneous research results show that corporate social responsibility, capital intensity, and influence together on tax aggressiveness. The results of the study provide an understanding that corporate social responsibility, capital intensity, and leverage can be utilized by companies to avoid tax aggressiveness.

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

ABSTRAK

Penelitian bertujuan untuk memahami dampak *corporate social responsibility*, intensitas modal menggunakan intensitas aset, *leverage* menggunakan *Debt To Asset Ratio* (DAR) serta agresivitas pajak menggunakan *Effective Tax Rate* (ETR). Terdapat 9 sampel perusahaan selama lima tahun penelitian menggunakan cara untuk mengambil sampel dengan metode *purposive sampling*. Metode analisis menggunakan analisis regresi berganda yang dibantu dengan *software SPSS for windows version 22.0*. Hasil penelitian secara parsial menunjukkan adanya pengaruh variabel *corporate social responsibility* terhadap agresivitas pajak, variabel intensitas modal berpengaruh terhadap agresivitas pajak, dan variabel *leverage* berpengaruh terhadap agresivitas pajak. Hasil penelitian secara simultan menunjukkan bahwa *corporate social responsibility*, intensitas modal, dan *leverage* secara bersama-sama berpengaruh terhadap agresivitas pajak. Hasil penelitian memberikan pemahaman bahwa *corporate social responsibility*, intensitas modal, dan *leverage* dapat dimanfaatkan perusahaan untuk menghindari tindakan agresivitas pajak.

Kata kunci: *corporate social responsibility*, intensitas modal, *leverage*, agresivitas pajak