

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh dari *corporate social responsibility*, umur perusahaan, profitabilitas, dan *leverage* terhadap penghindaran pajak. Populasi yang digunakan dalam penelitian ini adalah perusahaan manufaktur sektor barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2018-2020 dengan jumlah sampel sebanyak 33 perusahaan. Penentuan sampel digunakan dengan teknik *purposive sampling*. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dengan menggunakan *software* SPSS. Hasil penelitian yang dilakukan menunjukkan bahwa *corporate social responsibility* dan profitabilitas berpengaruh terhadap penghindaran pajak. Umur perusahaan dan *leverage* tidak terbukti berpengaruh terhadap penghindaran pajak.

Kata Kunci: *Corporate Social Responsibility*, Umur Perusahaan, Profitabilitas, *Leverage*, Penghindaran Pajak.

ABSTRACT

This study aims to analyze the effect of corporate social responsibility, company age, profitability and leverahe on tax avoidance. The population in this study were manufacture company consumer goods industry sector that listed on the Indonesia Stock Exchange from 2018 to 2020 with 33 samples of companies. The sampling method in this study were obtain by purposive sampling. Data analysis in this study were performed using multiple linear regression model and using SPSS software. The result in this study indicated that corporate social responsibility and profitability are proven to have an effect on tax avoidance. Meanwhile, company age and leverage is not proven to have an effect on tax avoidance.

Keywords: Corporate Social Responsibility, Company Age, Profitability, Leverage, Tax Avoidance.