

## ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh *corporate social responsibility*, intensitas modal, dan *return on assets* terhadap penghindaran pajak. Pengukuran penghindaran pajak dalam penelitian ini menggunakan metode *Effective Tax Rate*. Penelitian ini dilakukan pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2019. Jumlah pengamatan sebanyak 39 sampel penelitian yang diperoleh dengan teknik *purposive sampling*. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda. Hasil analisis menunjukkan bahwa *corporate social responsibility* dan *return on assets* berpengaruh terhadap penghindaran pajak, sedangkan variabel intensitas modal tidak berpengaruh terhadap penghindaran pajak.

**Kata Kunci:** Penghindaran Pajak, *Corporate Social Responsibility*, Intensitas Modal, *Return on Assets*

## ABSTRACT

*This research aims to obtain empirical evidence regarding the effect of corporate social responsibility, capital intensity, and return on assets on tax avoidance. Measurement of tax avoidance in this study uses the Effective Tax Rate method. This research was conducted at mining companies listed on the Indonesia Stock Exchange (BEI) for the period 2015-2019. The number of observations was 39 research samples obtained by purposive sampling technique. The analysis technique used in this research is multiple linear regression analysis. The results of the analysis show that corporate social responsibility and return on assets have an effect on tax avoidance, while capital intensity have no effect on tax avoidance.*

**Keywords:** *Tax Avoidance, Corporate Social Responsibility, Capital Intensity, Return on Assets.*