

ABSTRACT

The purpose of this research is to examine : 1) The effect of corporate social responsibility on tax avoidance, 2) The effect of capital intensity to tax avoidance, 3)The Effect of tax planning on tax avoidance. This study is based on a special phenomenon of tax avoidance and the existence of government programs who want to increase state revenue from taxes.The population in this study is allmanufacturing companies which listed in BEI 2012-2014. The sample selection using purposive sampling. The sample used in this study of skunday data. The total sample used in this research was 60 companies. The data was analyzed by using classical assumption test and hypothesis test with double regression method.From the results of multiple regression showed that: 1) Corporate social responsibility has positive influence on tax avoidance. 2) capital intensity positive influence on tax avoidance. 3) tax planning positive influence on tax avoidance. The coefficient of determination in research by 0087, which means that all independent variables (corporate social responsibility, capital intensity, and tax planning) in research affecting tax avoidance amounting to 8.7% and 91.3% is explained by other variables outside this research model.for further research are attracted by the same title suggested:1) add other variables such as variable leverage, institutional ownership, and the size of the company,2) increase the time period of research,3) and add sample by reducing the categories of research.

Keywords: Tax Avoidance, Corporate Social Responsibility, Capital Intensity, Tax Planning.