

**THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY (CSR)  
TOWARDS THE TAX AGGRESSIVENESS (EMPIRICAL STUDY  
OF THE LISTED MINING COMPANIES IN THE INDONESIAN  
STOCK EXCHANGE)**

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**ABSTRACT**

Tax aggressiveness is an act of manipulation of taxable income through tax planning action, whether it is categorized as legal (tax avoidance) or illegal (tax evasion). This research aims to perceive the impact of Corporate Social Responsibility (CSR) against the tax aggressiveness. The object of this research is the listed mining companies in the Indonesian Stock Exchange (IDX) period 2013-2017. Total Population in this study is 47 companies with samples used is as of 6 companies which are taken with purposive sampling technique, as well as 30 annual reports that were observed. Classic assumption test includes normality test, autocorrelation test, and heteroscedasticity test. Hypothesis test in this study uses a simple regression analysis, coefficient determination test ( $R^2$ ), and t-test. The research result shows that Corporate Social Responsibility (CSR) has a negative effect and is not significant towards tax aggressiveness. The t-test brings about a regression coefficient of -0,463 with a significance level of 0,649 and the result of the coefficient determination test ( $R^2$ ), Corporate Social Responsibility (CSR) is only able to explain the tax aggressiveness as of 1,2%.

**Keywords: Corporate Social Responsibility (CSR), tax aggressiveness, tax avoidance**