

ABSTRACT

Corporate social responsibility is one of the company's obligations in the welfare of the community where the company operates, CSR is the corporate social responsibility that is voluntary as an mandatory for the company. CSR has been regulated by government in law No. 40 of 2007 which requires companies to run and publish reports on sustainability reports. Companies can be said to have succeeded if they have met the criteria of 3P or Profit, People, Planet.

This study aims to empirically test the simultaneous effect of tax aggressiveness, leverage, corporate social responsibility on companies listed on Kompas 100 for the period 2015-2017

This study consisted of 30 samples of companies listed on Kompas 100 for the periods 2015-2017. This sample was obtained by purposive sampling. The analytical method used in this study is descriptive statistical analysis and panel data regression using Eviews9.

The results of this study indicate that tax aggressiveness, leverage and corporate social responsibility have an influence simultaneously. Whereas if not using the leverage control variable shows that tax aggressiveness and corporate social responsibility have a simultaneous effect but the probability value decreases so that it can be said that leverage control variable can control the independent variable of tax aggressiveness.

For companies, the result of this study can be used, to remind companies in issuing reports on sustainability reports to provide positive value to the community. As for the government, the results of this study are expected to be further investigated to be further investigated to oversee the corporate social responsibility activities.

Keyword : *Tax aggressiveness, leverage and corporate social responsibility*