ABSTRACT

Tax is a form of mandatory contribution made by an individual or entity in accordance with applicable regulations with the amount and provisions that have been determined. For corporate taxpayers, government demands that force companies to pay taxes to the state result in reduced profits for the company. This encourages companies to do tax avoidance.

The population in this study is the consumer goods industry sector listed on the Indonesia Stock Exchange in 2015-2019. The sampling method used in this study was purposive sampling in order to obtain 150 samples consisting of 30 companies with 5 years of research. Data were analyzed using panel data regression analysis using e-views 10 software.

This study was conducted to analyze the effect of capital intensity, corporate social responsibility disclosure, and sales growth on tax avoidance in consumer goods industrial sector companies listed on the Indonesia Stock Exchange in 2015-2019 simultaneously and partially.

The results of this study indicate that capital intensity, corporate social responsibility disclosure, and sales growth simultaneously affect tax avoidance. Capital intensity and corporate social responsibility disclosure partially have no effect on tax avoidance. Sales growth partially positive effect on tax avoidance.

The results of this study are expected to be a reference for companies in the consumer goods industry sector that have high sales growth, because there is a tendency to do tax avoidance. For the Directorate General of Taxes, sales growth can be an indicator of tax avoidance audits.

Keyword: *capital intensity, corporate social responsibility disclosure, sales growth tax avoidance*