

ABSTRACT

Based on the central government's financial reports regarding the target and realization of tax revenue for the last 4 years, it is known that the 2018 to 2020 tax realization did not reach the set target. This shows that in that year there was a shortfall condition. The occurrence of this can be caused by several factors, one of which is tax avoidance. Tax avoidance is carried out by several companies because they want to reduce the tax burden with the aim of maximizing company profits.

This research was conducted with the aim of knowing and explaining how tax avoidance is influenced by political connections, capital intensity, and corporate social responsibility disclosure in manufacturing companies listed on the Indonesia Stock Exchange in 2018-2021.

The research method used is a sampling technique with a descriptive and deductive approach with a case study research strategy. Case study is a type of research that can answer several issues or objects of a phenomenon based on the research results of previous researchers. The data used in this study were 10 sample companies with an observation period of 4 (four) years so that there were 40 data used in this study. The data in this study were analyzed using a panel data regression model with the help of excel and eviews 12 software.

The results of the study show that political connections, capital intensity, and corporate social responsibility disclosure simultaneously affect tax avoidance. Partially, the capital intensity variable has a negative effect on tax avoidance. While political connections and corporate social responsibility disclosure have no effect on tax avoidance.

The existence of this research is one of the considerations for the government in making tax policies that can minimize tax evasion so that it can increase state revenue. This research is also expected to assist companies in maximizing profits without having to violate applicable tax regulations. In addition, the results of this study can help investors to be more careful in making decisions when they want to invest in a company. As for the next researcher is to use a different research object, add the research period, and add research variables.

Keywords: *tax avoidance, political connections, capital intensity, corporate social responsibility disclosure*