ABSTRACT

Tax avoidance is an effort to avoid taxes legally and safely for taxpayers by not contradicting tax provisions, the techniques and methods used tend to take advantage of weaknesses or are called grey areas in the laws and tax regulations themselves, the aim is to minimize the tax payable. Tax avoidance activities are driven by Indonesia's policy of implementing a self-assessment tax collection system, the system leaves it up to taxpayers to calculate, pay, report and account for the taxes owed.

The main focus in this study is to determine the effect of transfer pricing, fixed asset intensity, leverage, and corporate social responsibility disclosure on tax avoidance with case studies of mining companies listed on the Indonesia Stock Exchange for 2017-2021. The sample used in this study amounted to 55 samples obtained using a purposive sampling technique consisting of 11 companies with a study period of 5 years. Furthermore, outlier data were found, so that the total sample in this study became 40 samples. The data analysis method used in this study is panel data regression analysis and processed using EViews software version 12.

The results given by this study prove that all dependent variables are homogeneous. This study shows that the effect of transfer pricing, fixed asset intensity, leverage, and CSRD have a joint effect on tax avoidance. Furthermore, partially the transfer pricing variable has proven to have a significant positive effect on tax avoidance, for fixed asset intensity, leverage, and CSRD variables it has been shown to have no effect on tax avoidance.

Keywords: Transfer pricing, Fixed Asset Intensity, Leverage, Corporate social responsibility disclosure, Tax avoidance.