

ABSTRACT

This study aims to provide an overview of corporate social responsibility and profitability on tax avoidance. In coal sub-sector mining companies listed on the Indonesia Stock Exchange for the 2018-2022 period. As well as knowing the effect of corporate social responsibility and profitability on tax avoidance (tax avoidance).

The research method used is a quantitative method with a descriptive and verification analysis approach. The population of this study is 22 companies using non-probability sampling with purposive sampling technique with a total sample of 11 companies that meet the criteria. This research was conducted using the library research method. The analysis technique used in this study was the classical assumption test, multiple linear regression, correlation, Partial Hypothesis Test (t-test), Simultaneous Hypothesis Test (f-test) and the Coefficient of Determination.

The results of the study show that corporate social responsibility and profitability affect tax avoidance. With a corporate social responsibility contribution of 11.56% and a profitability of 20.97%.

Keywords: Corporate social responsibility, profitability, tax avoidance