

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *leverage*, *Corporate Social Responsibility* (CSR), kepemilikan institusional dan ukuran perusahaan terhadap penghindaran pajak. Penelitian ini menggunakan perusahaan sektor *basic materials* yang terdaftar di Bursa Efek Indonesia (BEI) sebagai populasi. Sampel yang telah diseleksi dengan teknik *purposive sampling* terdiri dari 31 perusahaan dengan 5 tahun pengamatan sehingga penelitian ini terdiri dari 155 observasi. Teknik analisis yang digunakan pada penelitian ini adalah regresi linear berganda yang diolah dengan bantuan software SPSS versi 30. Hasil pengujian hipotesis pada sampel setelah dilakukan *outlier* dengan total sampel 125 observasi menunjukkan bahwa (1) *Leverage*, *Corporate Social Responsibility* (CSR), kepemilikan institusional dan ukuran perusahaan berpengaruh terhadap penghindaran pajak secara simultan. (2) *Leverage* berpengaruh negatif terhadap penghindaran pajak. (3) *Corporate Social Responsibility* (CSR) tidak berpengaruh terhadap penghindaran pajak. (4) Kepemilikan institusional tidak berpengaruh terhadap penghindaran pajak. (5) Ukuran perusahaan berpengaruh negatif terhadap penghindaran pajak. Hasil penelitian juga menunjukkan bahwa *leverage*, *Corporate Social Responsibility* (CSR), kepemilikan institusional dan ukuran perusahaan dapat menjelaskan variabel penghindaran pajak sebesar 10,7%, sedangkan 89,3% lainnya dijelaskan oleh variabel lainnya.

Kata Kunci: **Penghindaran Pajak, *Leverage*, *Corporate Social Responsibility* (CSR), Kepemilikan Institusional, Ukuran Perusahaan**

ABSTRACT

This study aims to determine the effect of leverage, Corporate Social Responsibility (CSR), institutional ownership and company size on tax avoidance. This study used basic materials sector companies listed on the Indonesia Stock Exchange (IDX) as the population. The sample that has been selected by purposive sampling technique consists of 31 companies with 5 years of observation so that this study consists of 155 observations. The analysis technique used in this research is multiple linear regression which is processed with SPSS software version 30. The results of hypothesis testing on samples after outliers with a total sample of 125 observations show that (1) Leverage, Corporate Social Responsibility (CSR), institutional ownership and company size affect tax avoidance simultaneously. (2) Leverage has a negative effect on tax avoidance. (3) Corporate Social Responsibility (CSR) has no effect on tax avoidance. (4) Institutional ownership has no effect on tax avoidance. (5) Company size has a negative effect on tax avoidance. The results also show that leverage, Corporate Social Responsibility (CSR), institutional ownership and company size can explain the tax avoidance variable by 10.7%, while the other 89.3% is explained by other variables.

Keywords: *Tax Avoidance, Leverage, Corporate Social Responsibility (CSR), Institutional Ownership, Company Size*