RINGKASAN

Penelitian ini bertujuan untuk menguji pengaruh *corporate social responsibilty*, *capital intensity*, koneksi politik, *leverage*, dan ukuran perusahaan terhadap penghindaran pajak. Populasi pada penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2013-2015. Sampel penelitian diperoleh menggunakan metode *purposive sampling*, terdiri dari 35 perusahaan yang diamati selama periode 2013 – 2015.

Berdasarkan hasil uji hipotesis menggunakan uji-t, ditemukan bahwa: (1) *Corporate Social Responsibility* berpengaruh negatif dan signifikan terhadap penghindaran pajak, *(2) Capital Intensity* berpengaruh negatif dan signifikan terhadap penghindaran pajak, (3) Koneksi Politik berpengaruh positif dan tidak signifikan terhadap penghindaran pajak, (4) *Leverage* berpengaruh negatif dan tidak signifikan terhadap penghindaran pajak, (5) Ukuran Perusahaan berpengaruh positif dan signifikan terhadap penghindaran.

Penelitian ini memiliki beberapa implikasi, antara lain: (1) Petugas pajak harus memperhatikan dengan serius tindakan penghindaran pajak yang dilakukan oleh perusahaan, (2) Perusahaan agar tetap melakukan prosedur perpajakan sesuai dengan peraturan yang berlaku.

Kata Kunci : Penghindaran Pajak, *Corporate Social Responsibility*, *Capital Intensity*, Koneksi Politik, *Leverage*, dan Ukuran Perusahaan

SUMMARY

This research aimed to examine the influence of corporate social responsibilty, capital intensity, political connection, leverage, and company size against tax avoidance. The population in this research are all manufacturing companies listed in Indonesia Stock Exchange (BEI) in the period 2013-2015. The research sample was obtained using purposive sampling method which consist of 35 companies that were observed during the period 2013-2015.

Based on the results of hypothesis testing using t-test found that: (1) Corporate Social Responsibility has a negative influence and significant on tax avoidance, (2) Capital Intensity has a negative influence and significant on tax avoidance, (3) Political Connection has a positive influence and not significant on tax avoidance (4) Leverage has a negative influence and not significant on tax avoidance (5) Company Size has a positive influence and significant on tax avoidance..

This research implications are: (1) Tax officers have to pay serious attention to tax avoidance action that undertaken by companies, (2) Companies have to allow the taxation procedures in accordance with applicable regulation without seeking loopholes for avoindance.

Keywords: Tax Avoidance, Corporate Social Responsibility, Capital Intensity Political Connections Leverage Company Size