

## **ABSTRACT**

*Tax avoidance is an effort to avoid taxes with the methods and techniques used tend to utilize the weaknesses (gray area) contained in the laws and tax regulations themselves, to reduce the amount of tax owed. Tax Avoidance actions can be caused because Indonesia has implemented a Self Assessment System tax collection system.*

*The purpose of this study was to determine the effect of Financial Distress, Corporate Social Responsibility Against Tax Avoidance on mining companies listed on the Indonesia Stock Exchange for the 2012-2017 period. The total sample obtained from the reduction using the purposive sampling technique of 60 samples, consisting of 10 companies over a period of 6 years. The model of data analysis uses panel data regression analysis, descriptive statistical analysis, classic assumption test, simultaneous testing as evidenced by the F test and partial testing by the T test.*

*The results of this study indicate that financial distress and corporate social responsibility simultaneously influence tax avoidance. partially financial distress affects tax avoidance while corporate social responsibility does not affect tax avoidance.*

**Keywords:** *Tax Avoidance, Financial Distress and Corporate Social Responsibility*