

ABSTRACT

Tax is a contribution that comes from the people to the state in the form of money collected based on the law without direct compensation services from the state that can be shown by the state. As a good citizen, it is obligatory to pay taxes to the state, one of which is corporate tax payers. The government forces companies to pay taxes to the state, this results in reduced profits for companies. This encourages companies to do tax avoidance.

In Indonesia, there are still many companies doing tax avoidance, so this study aims to determine the effect of sales growth, corporate social responsibility disclosure and transfer pricing on tax avoidance in the mining sector listed on the Indonesia Stock Exchange for the 2016-2020 period. The sampling method used in this study was purposive sampling so that 50 samples were obtained consisting of 10 companies with 5 years of research. This study was analyzed using descriptive statistics and panel data regression. This study was analyzed using descriptive statistics and panel data regression using Eviews 12 software.

The results of this study indicate that sales growth, corporate social responsibility disclosure and transfer pricing simultaneously affect tax avoidance in the mining sector listed on the Indonesia Stock Exchange 2016-2020. Partially, transfer pricing has a positive effect on tax avoidance, while sales growth, corporate social responsibility disclosure has no effect on tax avoidance in the mining sector listed on the Indonesia Stock Exchange in 2016-2020.

Suggestions for the mining sector, this research is expected to assist companies in maximizing transfer pricing as a factor to minimize the tax burden borne by companies by remaining cautious and following the applicable transfer pricing rules. For investors, this research is expected to help investors make investment decisions, namely considering companies that carry out transfer pricing to minimize the company's tax burden so that the profit generated is maximized.

Keywords: sales growth, corporate social responsibility disclosure, transfer pricing, tax avoidance.