ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Pengungkapan *Corporate Social Responsibility* (CSR), Komisaris Independen, dan Pengungkapan *Sustainability Report* terhadap penghindaran pajak pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022–2024. Penghindaran pajak dalam penelitian ini diproksikan dengan *Effective Tax Rate* (ETR).

Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis regresi linier berganda. Teknik pengambilan sampel menggunakan purposive sampling sehingga diperoleh 15 perusahaan dengan total 45 observasi selama tiga tahun pengamatan. Data yang digunakan merupakan data sekunder yang bersumber dari laporan tahunan, laporan keberlanjutan, dan laporan keuangan perusahaan.

Hasil penelitian menunjukkan bahwa pengungkapan *Corporate Social Responsibility* (CSR) tidak berpengaruh terhadap penghindaran pajak. Sementara itu, pengungkapan *Sustainability Report* dan Komisaris Independen berpengaruh negatif terhadap penghindaran pajak. Model penelitian mampu menjelaskan variasi penghindaran pajak sebesar 46,8%, sedangkan sisanya dijelaskan oleh variabel lain di luar penelitian. Temuan ini mengindikasikan bahwa peningkatan transparansi melalui *sustainability report* serta penguatan mekanisme tata kelola perusahaan berperan dalam menekan praktik penghindaran pajak.

Kata Kunci: *Corporate Social Responsibility*, Komisaris Independen, Sustainability Report Disclosure, Penghindaran Pajak, Effective Tax Rate

ABSTRACT

This research analyses the effect of Corporate Social Responsibility (CSR) disclosure, independent commissioner, and sustainability report disclosure on tax avoidance at mining sector companies listed on the Indonesia Stock Exchange (IDX) during 2022-2024. The tax avoidance was referred to as Effective Tax Rate (ETR).

The research applies quantitatively, with multiple linear regression analysis. Furthermore, the data were collected using purposive sampling. In line with that, 15 companies with a total of 45 data observations as samples during 3 years of observation. Moreover, the data were secondary, in the form of annual reports, sustainable reports, and companies' financial statements.

The result shows that CSR disclosure does not affect tax avoidance. On the other hand, sustainability reports as well as independent commissioner has a negative effect on tax avoidance. Additionally, the model can explain tax avoidance for 46.8%. While the rest is explained by other variables outside study. The findings indicate that the incline of transparency through sustainability reports and empowerment of corporate governance mechanisms takes the role in supporting the practice of tax avoidance.

***Keywords**: Corporate Social Responsibility, independent commissioner, sustainability report disclosure, tax avoidance, and Effective Tax Rate.*

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