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The Effect of Corporate Social Responsibility on Mining Company Tax Avoidance

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Abstract

The purpose of this study is to examine the impact of corporate social responsibility (CSR) on corporate tax avoidance. In this study, independent variables were used to assess disclosure of social responsibility, CSR, and the economic and social dimensions of CSR. While tax avoidance is the dependent variable in this study, as evaluated by the size of the effective tax rate. The data collected from the mining sector, which is listed on the Indonesia Stock Exchange from 2015 to 2020. Purposive sampling was used to choose the research sample; it obtains 35 companies per year that match the criteria. The purpose of this study is to determine whether CSR and its Economic and Social Dimensions influence company tax avoidance using multiple linear regression. The findings indicate that the independent variables CSR, CSR Economic dimension, and CSR Social dimension all influence tax avoidance, as measured by the effective tax rate in the mining sub-sector listed on the Indonesia Stock Exchange.

Keywords
CSR; CSR economic dimension; CSR social dimension, tax avoidance

I. Introduction

Taxes are one form of state revenue that contribute significantly to the state treasury's replenishment. Taxes that are mandatory contributions for citizens are defined in Article 1 of Law No. 28 of 2007. Taxes collected from citizens, both Indonesian and foreign nationals, as well as entities, shall, of course, be used to the maximum extent possible for the state's purposes of development and welfare. Taxation is responsible for the building of all infrastructure and facilities in Indonesia.

The importance of tax payments as the primary source of revenue for the state treasury explains why the government is so concerned with encouraging taxpayer compliance. Numerous government measures are pursued to maintain taxpayer compliance with tax payment and reporting requirements. Revenues realized through taxation declined to 1,070 T in 2020, down 89.3 percent from the previous year's 1,332.06 T. (DGT Performance Report 2020).

According to Sommerfeld RM, Anderson HM, and Brock Horace R, taxation is a transfer of resources from the private sector to the government sector that occurs not as a result of a violation of the law, but must be implemented based on predetermined provisions, without receiving direct and proportional compensation, for the government to perform its functions.

Corporate social responsibility (CSR) is a concept that encompasses all stakeholders. CSR is supposed to be able to balance the relationship between the environment, community norms, and values. Numerous organizations have recognized the value of CSR disclosure.

This is because CSR disclosure benefits the company's worth and legitimacy. CSR and taxes are two critical components that create an obligation for the entity and must be met for the entity to continue operating. The corporation has two burdens, namely those associated with taxation and those associated with CSR activity expenses. CSR is classified as a contribution and can be deducted from gross income, resulting in a reduction in taxable profit as a result of the CSR fiscal adjustment. This follows the Law of the Republic of Indonesia No. 36 of 2008 amending Law No. 7 of 1983 on Income Tax.

According to Wibisono (2007:7), corporate social responsibility (CSR) is a company's continual commitment to economic development in its local community or larger community, as well as to acting ethically and enhancing the standard of living for its employees and their families. According to legitimacy theory, CSR is a method of obtaining legitimacy from the community. According to stakeholder theory, for a company to continue sustainable, it must maintain positive relationships with its stakeholders, as stakeholders have an impact on how the company operates (Dudi Wahyudi, 2015).

Corporate Social Responsibility (CSR) is a concept that entails shared accountability among stakeholders. CSR is meant to improve harmony, balance, and conformity with the environment, societal norms, and values. Numerous companies recognize the critical nature of CSR disclosure as a corporate strategy for increasing company value and gaining credibility related to the company.

Regardless of the country in which the companies operate, CSR requires that the company pay taxes equitably and in accordance with the law. If the company becomes a tax avoider, there will be a scarcity of tax revenue, resulting in animosity and damage to the company's reputation. Corporate tax avoidance ultimately results in societal losses. Thus, corporate tax avoidance should be seen negatively in terms of social responsibility and as an illegitimate activity.

According to Joulfian and Carroll (2005), it has been extensively described in the existing literature on tax avoidance and CSR, although tax avoidance and CSR continue to receive little attention. Recent studies, such as Hoi et al. (2013) and Watson (2011), began to fill the existing study gap on the relationship between CSR and corporate tax avoidance, revealing a strong correlation. Although the literature on this subject has grown in recent years, there is still no solid evidence relating CSR and tax avoidance. Thus, the relationship between the two components of CSR (economic and social) and tax avoidance is examined. CSR and tax avoidance theories propose a complicated relationship between these two concepts. Carroll (1979) contends that CSR encompasses all a company's social responsibilities, which include economic, legal, and ethical responsibilities.

According to Preuss (2010), paying taxes is a significant contribution to society. Income Tax is a type of subjective tax whose tax obligations are attached to the relevant Tax Subject (Hendayana, 2021). Tax is a requirement that has been established by the state as a civic duty (Marpaung, 2020). Tax is a compulsory levy paid by the people to the state and will be used for the benefit of the government and the general public (Siregar, 2019). Preuss contends that the concerns of CSR become meaningless when companies ignore fundamental aspects of economic contribution to society, implying that CSR and tax avoidance are intimately connected. Huseynov and Klamm (2012) suggest, however, that in some instances, reducing tax payments may be socially acceptable. Due to the fact that reducing tax payments can enhance profitability, a business is better positioned to engage in expensive CSR activities (Huseynov and Klamm, 2012). Additionally, research reveals significant disparities amongst businesses when it comes to tax avoidance practices. McIntyre, Gardner, Wilkins, and Phillips (2011) studied the tax payments made by the United States' 280 largest corporations.

Jos van Renselaar's (2016) research examines the following question: Do companies engaging in more CSR activities avoid paying higher taxes than companies that are involved in less CSR? The goal of this thesis is to examine the relationship between a company's CSR and its effective tax rate (ETR) in order to provide a solution to that question. ETR is a proxy for corporate tax avoidance and is calculated as the excess of total tax expense over accounting profit before tax. To support the study, control variables were included. Additionally, the researcher examines the relationship between the two dimensions of CSR and corporate tax avoidance. Analysis of 447 US companies from 2002 to 2014, with a total of 3304 companies seen. CSR is critical to a business's success and existence.

The Global Reporting Initiative (GRI) divides CSR disclosure into three dimensions: environmental, economic, and social. Lanis and Richardson (2012), as well as Laguir et al. (2015), studied one of the associations between environmental characteristics and tax avoidance, but found no significant and unrelated findings. As a result, this study will focus exclusively on two dimensions: economic and social. It is envisaged that by implementing CSR, long-term social legitimacy and financial strength may be achieved (Sayekti, Wondabio, 2007; Kiroyan, 2006).

Friedman (1970) explains that when it comes to the economic part of CSR, social responsibility invariably trumps the interests of entrepreneurs or shareholders. It is fairly typical for managers to revert to economics and social income, which are intrinsically incompatible from a managerial standpoint.

For the social dimension of CSR, Laguir et al. (2015) and Watson (2011) demonstrate a relationship between levels of CSR on the social dimension and tax aggressiveness. Huseynov and Klamm (2012) describe CSR concerns regarding society and the range of tax avoidance strategies.

Jos van Renselaar (2016)'s regression results indicate a substantial negative association between CSR and ETR when different sets of control variables are used. This finding indicates that companies with strong CSR performance are more likely to engage in corporate tax avoidance. These findings contrast previous research, which has overwhelmingly documented a positive relationship. Additionally, the researcher discovered that CSR initiatives focused on the economic and environmental dimensions were both considerably positively associated with tax avoidance. This means that companies that are more accountable to their shareholders and clients, or that save resources and lower their carbon emissions, are more likely to avoid paying taxes. In certain circumstances, the social dimension of CSR has considerable results; nonetheless, the findings are not conclusive. According to Hoi (2013), existing research explores the empirical relationship between CSR and tax avoidance. Taken together, Hoi's findings indicate that corporations are more aggressive in their tax avoidance when their CSR activities are excessive; there is also evidence that corporate culture influences tax avoidance.

Lanis and Richardson (2011) previously conducted research on 408 firms listed in Australia between 2008 and 2009. Davis et al. (2013) published additional research with research conducted in (USA) the United States with sample data totaling 2118 observations. While this study examined a sample of mining companies listed on the Indonesia Stock Exchange (IDX) from 20-2015 to 2020. Lanis (2011) previously examined the association between CSR and tax aggressiveness using the Tobit regression test. However, this study makes use of multiple regression. Supporting control variables such as size, leverage, and return on assets differ from Lanis and Richardson's (2011) research in that they include additional variables such as capital intensity, inventory intensity, and market-to-book value ratio. By incorporating CSR into company transparency, the company can remain solvent. Tax avoidance, on the other hand, is an unethical practice. As a result, there is a need for research on the impact of CSR on tax avoidance.

II. Review of Literature

Tax avoidance is described as the ability to pay a low rate of income tax (under GAAP, the tax burden is disclosed on the income statement of a company) in comparison to the company's pretax income. ". Dyreng, Hanlon, and Maydew (2008) note that tax avoidance does not always imply that a company is engaging in illegal activity. Numerous features in the tax may encourage businesses to reduce their tax liability. Additionally, there are numerous areas in practice where the law is unclear, particularly for complicated transactions, which companies might exploit when the final tax outcome is uncertain.

As mentioned above, there are additional variables that affect tax arvoidance. Several variables are already in place, including CSR and economic dimension Corporate social responsibility, social dimension CSR.

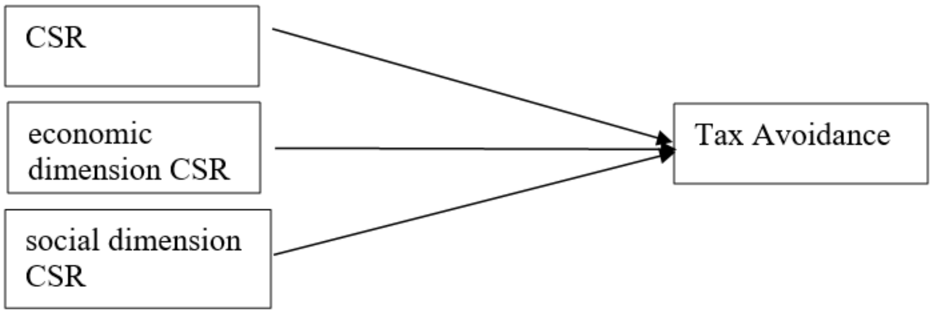

Figure 1. *Theoretical Thinking Framework*

Figure 1 shows the influence of CSR, economic dimension CSR, social dimension. CSR was used as the independent variable, while tax avoidance was used as the dependent variable. Watson (2011) demonstrates that companies with a low sense of social responsibility are more tax aggressive and have a limited understanding of tax benefits in comparison to other companies.

However, the majority of studies that demonstrate a negative correlation between CSR and tax avoidance use broader measurements and a bigger sample size than studies that find a positive relationship. As previously established by Watson (2011), Lanis Richardson (2012), and Hoi et al. (2013), there is a negative relationship between CSR and tax avoidance. Additionally, CSR asserts that organizations that are more implicitly responsible tend to be less tax evasive as a result of corporate culture.

Client loyalty, economic performance, and shareholder loyalty are used to calculate corporate CSR scores (Ribando and Bonne, 2010). According to the literature, economic CSR is likely to be favorably associated with corporate tax avoidance. Friedman (1970) believes that businesses have a responsibility to maximize profits while adhering to basic social rules. Individuals can only bear social responsibility in accordance with their values. For managers, this means that when acting as agents of the company, their personal responsibility becomes unimportant because they must act in the company's best interests (Friedman, 1970). In this situation, managers must achieve the optimal level of tax avoidance for shareholder objectives, based on marginal benefits and marginal costs (Chen et al., 2010). As a result, it is projected that corporations with numerous shareholder commitments will likewise be more likely to avoid taxes in the shareholders' best interests. This was corroborated by Laguir et al. (2015), who discovered that higher levels of CSR on the economic dimension were associated with higher levels of tax aggressiveness in a sample of listed French companies.

Corporate social performance is measured in terms of work quality, workplace health and safety, employee development, diversity, product responsibility, and human rights (Ribando and Bonne, 2010). Lanis and Richardson (2012) discover that increased transparency in social investments is significantly associated with reduced tax aggressiveness.

2.1 Corporate Social Responsibility (CSR)

Numerous researchers have undertaken empirical studies on the relationship between corporate social responsibility and tax avoidance. Lanis and Richardson (2012) examined 408 companies in Australia between 2008 and 2009 and discovered that greater corporate CSR disclosure was related with less tax aggressive behavior. The applicable tax rate is used to determine tax aggressiveness. The disclosure of CSR information serves as a proxy for CSR activities. Hoi et al. (2013) examined the association between aggressive tax avoidance and irresponsible corporate social responsibility (CSR) activities. Hoi assesses irresponsible CSR activity using negative social evaluations and a variety of tax avoidance tactics. Watson (2011) demonstrates that companies with a low sense of social responsibility are more tax aggressive and have a limited understanding of tax benefits in comparison to other companies.

However, the majority of studies that demonstrate a negative correlation between CSR and tax avoidance use broader measurements and a bigger sample size than studies that find a positive relationship. As previously established by Watson (2011), Lanis Richardson (2012), and Hoi et al. (2013), there is a negative relationship between CSR and tax avoidance. Additionally, CSR asserts that, as a result of corporate culture, organizations that are more implicitly responsible are less likely to engage in tax avoidance.

H1. The level of corporate social responsibility has a negative effect on the level of corporate tax avoidance.

2.2 CSR Economic and Social Dimension

According to Laguir (2015), the economic dimension of CSR refers to how companies address issues that may develop through their dealings with customers, suppliers, and shareholders in the market (European Commission, 2003). Business behavior is viewed as an indicator of how well-integrated the problem of economic responsibility is into the organizational structure and decision-making procedures. The objective of such integration is to maximize short-term profits while also contributing to the long-term economic performance and wellbeing of all society (Bansal, 2005). Additionally, the economic dimension of CSR considers the value created by new products, services, and business strategies that result in higher-quality, more productive products.

For the social dimension, it is explained that companies with community concerns pay a higher effective tax rate, indicating that low CSR scores are related with less tax avoidance. The social dimension of CSR considers "workers" health, safety, and general well-being; motivates employees through training and development opportunities; and enables companies to participate as good neighbors in their communities. (Commission européenne, 2003)

Additionally, it is examined to what extent the two dimensions of CSR influence tax avoidance. It is critical to study the various dimensions of CSR, as CSR is a complex concept that encompasses numerous fields.

H2. The level of CSR on the economic dimension has a positive effect on the level of corporate tax avoidance.

H3. The level of CSR on the social dimension has a negative effect on the level of corporate tax avoidance.

III. Research Methods

3.1 Bound Variable (Dependent)

The measurement of tax avoidance in this thesis uses the Effective Tax Rate (ETR) as an proxy for corporate tax avoidance.

ETR = Tax expense : Profit before tax

The effective tax rate (ETR) is computed by dividing the total tax burden by the profit before tax (Hanlon and Heitzman, 2010). Thus, ETR measures a company's ability to minimize tax payments in relation to pre-tax income (Lanis and Richardson, 2012).

The Effective Tax Rate is used to quantify tax avoidance. Additionally, the level of tax avoidance can be determined by the company's CSR disclosure activities; a higher level of CSR disclosure activities indicates a lower level of aggressiveness or tax avoidance. (Lanis idan iRichardson, i2012).

3.2 Independent Variable (Independent)

The independent variable under investigation is the company's CSR score. Additionally, two aspects of corporate social responsibility are added as independent variables to determine which aspect of CSR has a significant effect on the level of corporate tax avoidance. Economic and social scores (CSREC and CSRSO) were evaluated separately or in combination in a single model (Jos Van Renselaar, 2016). Corporate Social Responsibility is quantified using a total of 91 indicators derived from the GRI-G4 framework. Economic and social performance indicators are used in the GRI-G4 (2016) standard, encompassing employment practices, human rights, society, and product responsibility. CSR, CSR economic dimensions, and CSR social dimensions are stated at a high or low level and evaluated using a dummy model; if the criteria required for indicator disclosure are included in the company's financial statements, a value of 1 is assigned, and a value of 0 is assigned if the required criteria are not included in the disclosure.

IV. Discussion

4.1 Results

a. Descriptive Statistics

A statistical descriptive analysis was used to determine the distribution of the values of the research variables. The average, minimum, and maximum values of each variable are examined in descriptive analysis. The following are the outputs of descriptive statistical calculations:

Table 1. Descriptive Statistical Research Variables

	LEV	SIZE	ROA	C_EKONOMI	C_SOS	CSR	ETR
N	105	105	105	105	105	105	105
Mean	0.694	12.252	0.060	2.581	2.467	7.667	0.310
Std. iDeviation	3.897	0.663	0.308	1.269	1.912	4.667	0.175
Minimum	0.000	10.500	0.000	1.000	0.000	1.000	0.000
Maximum	37.200	14.390	2.870	6.000	7.000	27.000	0.880

b. Classic Assumption Test

The normality test, autocorrelation test, multicollinearity test, heteroscedasticity test, and hypothesis testing are all described in the data analysis section. Based on the findings of the tests, it can be concluded that:

a. In the normality test, the data is scattered around the diagonal line and follows the direction of the histograph line, indicating that the dependent variable Y has a normal distribution pattern.
b. To determine if a regression model has autocorrelation or not, combine the autocorrelation test with the Durbin Watson test and obtain the DW_{count} = 2.172. With DW_{count} = 2.172, it is inside the Ho acceptability range, indicating that there is no autocorrelation, and that the multiple regression test can proceed.
c. The scatterplot graph has randomly distributed points above and below the Y axis value '0'. As a result, this model lacks heteroscedasticity. Along with the scatterplot graph, the Glejser test was run. The C_Eko variable has a sig value of 0.718, the C_Sos variable has a sig value of 0.137, and the CSR variable has a sig value of 0.453 according to the glejser test. The SPSS output display indicates that all independent variables have a value of ≥0.05. As a result, there is no independent variable whose effect on the dependent variable is statistically significant. Abs_res. As a result, the regression model is heteroscedasticity.

4.2 Discussion

The results of the Multiple Regression Analysis are as follows:

Table 2. Multiple Regression Analysis

Model		Unstandardized Coefficients	Standardized Coefficients
		B	Beta
1	(Constant)	0.480	
	LEV	-0.005	-0.108
	SIZE	-0.003	-0.013
	ROA	-0.079	-0.140
	C_EKONOMI	-0.033	-0.240
	C_SOS	-0.056	-0.611
	CSR	0.013	0.356

a. Dependent Variabel dependen: iETR

Table 3. it Test

Model		t	Sig.
1	(Constant)	1.640	0.104
	LEV	-1.199	0.234
	SIZE	-0.143	0.886

ROA	-1.489	0.140
C_EKONOMI	-2.174	0.032
C_SOS	-4.473	0.000
CSR	2.329	0.022

a. iDependent Variabel: iETR

Source: SPSS output, data processed 2022

a. The Effect of CSR on Tax Avoidance

The first hypothesis is accepted based on the findings of the hypothesis testing and t-test, and the relationship between corporate social responsibility (CSR) and tax avoidance was discussed. The regression results indicate that the amount of corporate social responsibility disclosure is connected to the level of tax aggression in a sample of mining companies listed on the Indonesia Stock Exchange from 2015 to 2020.

In the regression model used for the calculation, it was discovered that CSR influenced tax avoidance practices. This suggests that the more information a corporation discloses about its CSR activities, the less tax avoidance the company engages in. This study's findings are consistent with those of Lanis and Richardson (2011). According to Hoi et al. (2013), if companies with a low CSR score are viewed as socially irresponsible, they will engage in more active tax avoidance.

As a kind of accountability to stakeholders, the corporation acts by considering the economic, social, environmental, and other consequences of its actions, a practice known as CSR activities (Dyah Hayu, 2015). Due to the unethical and irresponsible acts of the public resulting from aggressive tax avoidance, tax avoidance practices become incompatible with CSR (Hoi iet ial, i2013).

Thus, more socially responsible companies tend to discourage tax avoidance activities. The results of the t-test indicate that CSR strategies, which include ethics and business behavior, as well as a company's commitment to social investment, are fundamental components of CSR activities that influence tax aggressiveness or avoidance. (Lanis, i2011).

b. The Influence of CSR Economic Dimensions on Tax Avoidance

Hypothesis testing and t-test results reveal that a high score on economic CSR dimensions relates to a high amount of tax avoidance, hence supporting the second hypothesis. According to Laguir's 2015 research, the higher the amount of CSR in the economic dimension, the greater the level of tax aggressiveness/avoidance.

Companies that engage in CSR initiatives that are directly tied to their business practices are more likely to engage in tax avoidance. This is consistent with research indicating that certain company actors claiming to be socially conscious engage in tax avoidance. Economically, it cannot be reconciled with the broader concept of CSR, which seeks to benefit the community. Economic value is created through the development of innovative products, services, and business models that result in higher-quality products and productive work.

Through CSR efforts relating to business conduct, corporations establish a culture that guarantees ethical behavior to external audiences, which becomes inconsistent with organizational practices focused toward profit maximization through tax planning activities i(Laguir, i2015).

c. The Influence of Social Dimension CSR on Tax Avoidance

Hypothesis testing and t-test results indicate that the social dimension of CSR has a significant impact on ETR in mining companies listed on the IDX. The third hypothesis is accepted. The higher the social dimension disclosed, the easier it is to forecast the company's overall assets, hence reducing tax avoidance practices.

Thus, this study provides empirical evidence on the impact of various characteristics of corporate social responsibility on corporate tax avoidance. A Multiple Regression Model is used to determine whether there is a positive or negative relationship between various dimensions of CSR and tax avoidance. The findings indicate that tax avoidance is dependent upon the CSR activities performed.

Thus, the larger the social dimension of corporate social responsibility, the lower the level of tax avoidance. Thus, companies engage in CSR activities relating to human resources, workplace human rights, and community involvement are more likely to engage in tax avoidance.

V. Conclusion

This study examines the influence of CSR and various dimensions of CSR on tax avoidance using a total sample of 105 mining companies listed on the IDX from 2015 to 2020. The following conclusions can be drawn:

1) CSR from the economic aspect influences tax avoidance in mining companies listed on the IDX.
2) CSR from the social aspect influences tax avoidance in mining companies listed on the IDX.
3) Corporate social responsibility (CSR) influences tax avoidance in mining companies listed on the IDX.

This finding corroborates with other studies, such as that of Jos Van Renselaar (2016), who discovered that companies with a substantially lower tax liability engage in more tax avoidance. Additionally, a variety of different control variables support this conclusion. Moreover, Jos Van Renselaar (2016) establishes the relationship between CSR and tax avoidance driven by economic performance. Social performance is also related to tax avoidance, although the results are inconclusive.

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