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Tax Incentive as Moderating Variable the Influence of Corporate Social Responsibility's Disclosure on Tax Aggressiveness

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Abstract
This study aims to obtain empirical evidences concerning on the influence of Corporate Social Responsibility (CSR) 's disclosure on tax aggressiveness with tax incentives as variable moderated. This research was undertaken on manufacturing companies registered in Indonesia Stock Exchange (BEI) from 2014 to 2016. The sampling method used was nonprobability sampling method with purposive sampling technique. There are 51 companies as the sample data with a total of 153 observation. The data was accumulated with documentation method. Moderated Regression Analysis (MRA) test technique was used in analyzing the data. The finding of this study shows that CSR's disclosure has a negative influence on tax aggressiveness and tax incentives can not moderated the influence of CSR on tax aggressiveness.
Keywords: CSR disclosure, tax incentives, tax agressiveness

1. Introduction

The state's revenues is important in improving the welfare of people in a country. The existence of state revenue will support the development and improvement of infrastructure in which financed from the state treasury through the State Budget (APBN) and Regional Budget (APBD). State cash receipts come from many sources, as an example is tax revenue. Tax is the largest cash receipts, which are crucial to the progress of development and prosperity. Taxes not only serves as the reception state coffers, but also has the function of redistribution of income from the public with stable economies to communities whose economies are low. Improving the cash receipts through the tax can be done by increasing the tax ratio which is one of the missions of President Joko Widodo that targeting Indonesia to increase the tax ratio from 12 percent to 16 percent.

Pramudito (2015) states that the amount Indonesian tax ratio is only 12 percent and said as a country that has a lower tax ratio. The low tax ratio can be influenced by several factors caused by the voluntary compliance (voluntary compliance) the taxpayer is low, their efforts tax evasion committed by the taxpayer and also the actions intensification and extension of the Directorate General of Taxation (DGT) is not maximized (Negoro, 2013).

Taxation have an element of force impact on the occurrence of acts of tax resistance carried out by the taxpayer, the taxpayer both personal and corporate taxpayers. One form of tax resistance carried out by the taxpayer or corporation is tax evasion in the form of tax aggressiveness action. This action used to minimize taxes paid by the company.

Tax aggressiveness can be used as an indicator for the presence of tax avoidance efforts undertaken by the taxpayer. Tax aggressiveness has two mechanisms, there are tax evasion and tax avoidance (Frank, et al., 2009). Rida (2014) mentions the tax aggressiveness firm action not only from it against the tax laws, but made of activities that aim to make savings by utilizing the tax laws and regulations.

The phenomenon of tax aggressiveness is not a new phenomenon, many companies began to do this practice to minimize the tax burden of the company. One manufactured sub-sector (food and beverages sector) in Indonesia found doing tax avoidance. The Directorate General of Taxation (DGT) has been investigating cases of tax evasion committed by PT. Coca Cola Indonesia (CCI). PT. CCI allegedly circumventing corporate tax to generate tax underpayment of Rp. 49.24 billion. PT CCI efforts tax evasion impact on the lack of tax revenue with the discovery of cost overruns on the company. This leads to reduced taxable income taxes that affect small deposit. The costs in question include for advertising in 2002-2006 amounting to Rp. 566.84 billion.This action would have an impact on reduction of state tax revenue.

Tax avoidance actions undertaken by the company did not violate existing law, but people judge the act was irresponsible of the social environment (Hidayat, 2016). Act No. 40 of 2007 on Limited Liability Companies Article 74 states that companies running their business activities in the field and / or related to the natural resources required to fulfill its social responsibility and the environment or which may be called Corporate Social Responsibility (CSR). CSR is an activity that can be a determinant of the success of a company and can enhance the corporate image in the eyes of the public.

Hidayat (2016) mentions that CSR and tax aggressiveness have a relationship where CSR is a form of corporate responsibility to stakeholders and paying taxes is one form of corporate responsibility to stakeholders through the government. CSR also has the potential to affect the level of aggressiveness of the corporate tax as well as the direction of the system, as well as related processes related to the welfare of society. The low CSR's disclosure can be interpreted that the company is not carrying out its social responsibility where the company carries out its operations (Watson, 2011).

Previous research on the relationship between CSR's disclosure and tax aggressiveness has been conducted, but from some of these studies have inconsistent results. Andhari (2017) and Suprimarini (2016) got that CSR negatively affect tax aggressiveness. These results support the theory of legitimacy which CSR not only to avoid tax obligations, but also to create a harmonious relationship between the company and the social environment. Femitasari (2014) and Mustika (2017) got that CSR has a positive influence on tax aggressiveness, which means the company conducting its social responsibility only if it is profitable for the company activities (Friedman, 1970).

Inconsistencies in the study results indicate the presence of other variables that affect the relationship between CSR's disclosure and tax aggressiveness, so the author adds a variable that tax incentives as a moderating variable. Tax incentives is one of the government's tax privileges granted to taxpayers to facilitate their tax obligations.

The government made efforts to improve disclosure of CSR in the company and also minimize tax avoidance actions undertaken by the company. One of the efforts is to give a tax policy that tax incentives. Finance Minister Regulation No. 76 of 2011 explain the tax incentives given for issuing the CSR form of tax deduction (the permissibility of corporate expenditures related to CSR in computing taxable income), so that the Income Tax (VAT) payable becomes smaller.

Based on the results of previous studies that have been presented, motivated researchers to conduct a study entitled, "Tax Incentives as moderating variable Effect of Disclosure of Corporate Social Responsibility at Tax Aggressiveness (Case Study at Manufacturing Companies listed on the Stock Exchange Year 2014 to 2016).

Based on these descriptions, the formulation of the problem is, (1) Is the expression of corporate social responsibility influence tax aggressiveness? (2) Is the disclosure of tax incentives to moderate the influence of corporate social responsibility on tax aggressiveness? This study provides theoretical benefits of this research is expected to provide development in the field of accounting as well as empirical evidence of application of the theory of planned behavior (Theory of Planned Behavior) relating to tax incentives as a moderating influence on the disclosure of corporate social responsibility tax aggressiveness. As well as practical benefits for companies and governments.

2. Theoretical Framework and Hypothesis Development

Grand theory used to explain the tax aggressiveness is the Theory of Planned Behavior and stakeholder theory, namely states that people generally behave in a reasonable way, their behavior based on the information they get and also consider what the impact of their behavior did. Actions or behaviors carried out by a person depends on the intention (Ajzen, 2012). The greater one's intention to do something, the more likely a person is actually involved with the behavior (Jones, 2009). Mustikasari (2007) states that the intention of behaving appears determined by three factors: (1) Behavioral beliefs is the belief in the outcome of a conduct and evaluation of these results, (2) Normative Beliefs namely the belief referred from normative expectations of others and motivation to meet these expectations. This normative expectations form the subjective norm variables, (3) Control beliefs is the belief in the existence of things that support or inhibit behavior and perceptions and how strongly it affects behavior. Control beliefs shape the perceived behavioral control variables.

Theory of Stakeholders stated that the company is not an entity that only operates for its own interests, but also have a social responsibility and should provide benefits to its stakeholders (shareholders, creditors, customers, suppliers, government, society, analysis, and others) (Chariri, 2008). Jessica & Agus (2014) also mentions the company has a social responsibility required to consider the impact of the activities carried out against the interests of all parties. This theory emphasizes the needs, consideration of the interests and influence of the parties involved in the company with the policies and operations of the company.

Tax aggressiveness is an action to measures aimed to minimize corporate taxes. This action is a concern because it does not correspond with the expectations of society and harm the country (Wahyuning, 2016). Frank, et al. (2009) expressed the tax aggressiveness is an action taken by the company to reduce taxable income through tax planning both legal (tax avoidance) or illegal (tax evasion). Tax aggressiveness can also be regarded as tax planning activities of the companies involved in the effort to reduce the effective tax (Hlaing, 2012). Hanlon & Heitzman (2010) expressed the tax aggressiveness is the final level of the circuit behavior of tax planning.

Companies that perform social responsibility (CSR), establish good relations with the surrounding community so that the existence of these companies may be accepted by the public. Each company's activities can not be separated from contact with people, so many companies run their social responsibility as a concern of companies in the natural environment as well as their social environment (Octaviana, 2014). Kuriah (2016) mentioned that CSR is a company's commitment to act ethically and contribute to sustainable economic development, and also improve the quality of life of workers and their families and the wider community. CSR is said to be a key factor in the success of the sustainability of the company (Lanis & Richardson, 2013). Corporate social responsibility also includes employees, suppliers, governments and local communities (Fontaine, 2013). CSR is no compulsory (mandatory) and voluntary (voluntary) (Hendriksen, in Isaura, 2012).

Tax incentive is one form of tax privileges granted by the government on the taxpayer. This tax incentive would also indirectly encourage and motivate taxpayers especially those in support of the government to improve social welfare. The existence of tax incentives can also be easier for taxpayers to comply in performing their tax obligations. UU no. 36 of 2008 article 17, paragraph (1) b states that the taxpayer in the country in the form of an open company that is at least 40 percent of the total paid-up shares are traded on the stock exchanges in Indonesia and meet certain other requirements can obtain a rate of 5% lower than the tariff as referred to in paragraph (1) letter b and paragraph (2) letter a are regulated by or based on Government Regulation.

2.1 Corporate Social Responsibility's Disclosure on Tax Aggressiveness

Disclosure of Corporate Social Responsibility is a process of communicating the social and environmental effects on the actions of companies that have an impact on society (Rahayu, 2010: 17). Companies that disclose their CSR reports, the company is considered to have been responsible on all stakeholders including the social environment and the natural environment around the company. Tax is a form of corporate responsibility on the part of stakeholders through the government (Hidayat, 2016). Companies that pay their tax liability means the company has contributed to the welfare of society.

Meita (2016), Andhari (2017) and Suprimarini (2017) stated CSR has negative effect on tax aggressiveness. This is because companies do CSR not only to avoid tax obligations, but the companies are aware of its social responsibility to the community and stakeholders by not lowering the tax burden.companies engaged in CSR activities related to business conduct are more likely to engage in aggressive tax (Laguir, 2015). The company in charges have a low level of tax aggressiveness (Landry, et al., 2013). Based on the description above, the hypothesis can be formulated,

H1: Corporate Social Responsibility's Disclosure has negative effect on Tax Aggressiveness

2.2 Tax Incentives as Moderated Variable The Influence of Corporate Social Responsibility's Disclosure on Tax Aggressiveness

Tax incentives are a facility provided by the government taxation policy to reduce the tax burden of the company. Provision of tax incentives by the government facilitated the company to perform their obligations in terms of taxation. Income Tax Law Article 6, paragraph 1, letter i, j, k, l, m and PP 93 in 2010 set the record related to the permissibility*items*specific CSR spending as the fiscal costs (deductible expenses) thus minimizing the company's efforts to deal with CSR expenditure to other cost items. The rules also specify the requirements for a donation is recorded as a deduction from gross income that must be met by the company. The rules and requirements may reduce the level of aggressiveness of tax by the company.

Warsono (2015) and Hidayat (2016) to get the result that tax incentives are a positive influence on the effect of CSR with tax aggressiveness. The existence of tax incentives by the government to the company, the company will obtain a tax deduction so that it will encourage companies to undertake CSR activities both in the field of education, research and development and others. Based on these descriptions, then the hypothesis can be formulated,

H2: tax incentives amplified the effect of corporate social responsibility's disclosure on tax aggressiveness

3. Research Methods

The approach used in this study is a quantitative approach with associative method. Systematically, the research design used in this study is illustrated in Figure 1 as follows.

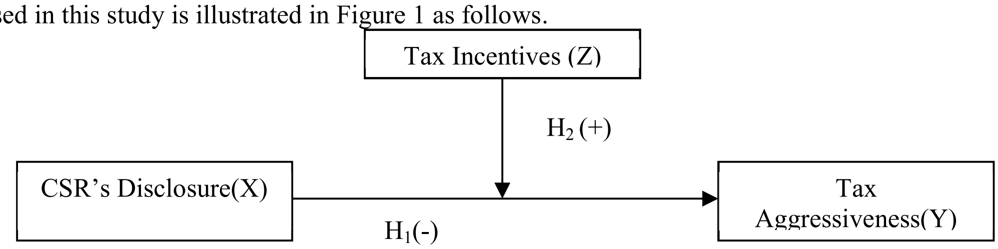

Figure 1. Research Design

The location of this research is on the Indonesia Stock Exchange by accessing the website www.idx.co.id, and download a manufacturing company's annual report in 2014-2016 with the object of research is tax aggressiveness on manufacturing companies listed in Indonesia Stock Exchange. The dependent variable (dependent variable) in this study was the tax aggressiveness. Khurana and Moser (2009) in Hidayat (2016) defines aggression as an act of tax planning tax companies through tax avoidance activity. Aggressiveness is proxied by effectives tax Tax Rates (ETR). According to Frank, et al. (2009), the value of ETR is considered able to reflect differences remain (permanent different) between accounting profit and taxable income. ETR reflects the current tax expenses payable by the company from the taxable profit obtained by the company during the period, so that the formula used is:

$$ETR = \frac{income\ tax\ expense}{income\ before\ tax} \quad (1)$$

The independent variable *(Independent variable)* used in this study is the disclosure of CSR. CSR is the provision for human resource-related information, products and services, the company's involvement in the community, and social and environmental activities (Esa&Ghazali, 2010). This variable is measured based on an index of corporate disclosure are calculated from the number of items disclosed the company with the total number of items that may be disclosed in the Corporate Social Responsibility Disclosure Index or abbreviated CSRDI, which is formulated by dividing the number of items of CSR disclosure expressed by the number of all the items of CSR disclosure (163 item indicators of CSR according to GRI G-4).

$$CSRDI = \frac{\sum Xyi}{ni} \quad (2)$$

Information:
CSRDI = *Corporate Social Responsibility Disclosure Index*
ΣXyi = Number of items disclosed CSR.
ni = number of items of CSR (91 items)

Moderating variable in this study is tax incentives. Tax incentives used measurement refers to the study of Yin and Cheng (2004) which is calculated using the formula:

$$Taxplan = \frac{\sum TT(PTI - CTE)}{TA} \quad (3)$$

Information:
TT = *tax Tariff* (Tax Rates)
PTI = *Pre Tax Income* (Earnings before taxes)
CTE = *Current Tax Expenses* (Current tax expense)
TA = Total Assets

The population of this study are all manufacturing companies listed in Indonesia Stock Exchange (BEI) in 2014 - 2016. The samples were determined using the method of non-probability sampling with purposive sampling technique. The criteria used ismanufacturing company serving the annual financial statements in a row during 2014-2016, presenting the financial statements in the rupiah currency, disclose CSR report, does not have negative earnings in 2014-2016 and get tax incentives.

The selection process is based on pre-defined criteria are presented in Table 1 as follows.

Table 1.
Sample Selection Process Company

No.	Criteria	Total Company
1.	Companies listed on the Stock Exchange 2014-2016 period	136
2	Not presenting the annual financial statements in Indonesian Rupiah	(16)
3.	Does not disclose the report Corporate Social Responsibility	(2)
4.	Have negative earnings in 2014-2016	(40)
5.	Do not get tax incentives	(22)
	Total sample of 2014-2016	51

Based on the type, the data used in this research is quantitative data and qualitative data. The source of data is secondary data. Secondary data in this study is data in the form of annual financial statements manufacturing company obtained from the website of the Indonesia Stock Exchange.

Data collection method used is a non-participant observation method. The data collected using this method is in the form of an annual financial statement data of manufacturing companies in 2014-2016 were obtained from*website* Indonesia Stock Exchange as well as other reference sources such as literature, scientific journals and data related to this study.

Data analysis techniques used in this study is Moderated Regression Analysis (MRA), which aims to determine the effect of disclosure Corporate Social Responsibility on the aggressivetax aggressiveness of tax with tax incentives as moderating variables. Before testing the hypothesis with regression models, first performed classical assumption test including normality test, heteroscedasticity test and autocorrelation test. Systematically, the regression equation can be formed as follows:

$$Y = \alpha + \beta 1.\ X + e \quad (4)$$
$$Y = \alpha + \beta 1.\ X + \beta 2.Z + \beta 3.\ XZ + e \quad (5)$$

Information:
Y = Aggressiveness Tax

α = Constant
β = coefficient of regression
X = *Corporate Social Responsibility's disclosure*
Z = Tax Incentives
e = *Error*

4. Results

Descriptive statistics and ratings associated with collecting data that describes the characteristics of the samples used in the study. The results of the descriptive statistics presented in Table 2.

Table 2.
Results Descriptive Statistics

Variables	N	Minimum	Maximum	mean	Std. deviation
X	153	.0110	.3077	.0916	.0738
Z	153	0.0000	.0522	.0048	.0110
Y	153	.0374	.9371	.2760	.1218

Based on Table 2 each study variable can be described as follows.

The minimum value of disclosure of corporate social responsibility (X) is 0.0110 and the maximum value is 0.3077. Mean or average of CSR's disclosure is 0.0916, means the average manufacturing company revealed by 9 percent, or about 8 items of disclosure in the annual report of the 91 items of disclosure of the GRI 4.0. A standard deviation of 0.0738 is smaller than the average value means there is a low fluctuation in CSR's disclodure manufacturing companies into the sample. The minimum value of tax incentives (Z) is 0.0000, which means there is a manufacturing company that does not exploit or tax incentives and the maximum value is 0.0522. Mean or average of the tax incentive is 0.0048 approaching its minimum value, which means that there are still few companies manufacturing facilities which utilize tax incentives provided by the government. standard deviation 0.0110 is greater than the average value means there is a high fluctuation in tax incentives sampled manufacturing enterprises. The minimum value of the tax aggressiveness (Y) is 0.0374 and the maximum value is 0.9371. Mean or average oftax aggressiveness is 0.2760 which means the average manufacturing company doing tax aggressiveness of 27 percent of profit before tax. A standard deviation of 0.1218 is smaller than the average value means there is a low fluctuation in tax aggressiveness manufacturing company into the sample.

Classic assumption test necessary for regression models were used as a tool unbiased estimate. The classical assumption made is normality test, heteroscedasticity test and autocorrelation test. Classical assumption test results are presented in Table 3 below:

Table 3
Classical Assumption Test Results

variables	Heteroscedastity	Normality	Autocorrelation
	Sig.	Asymp. Sig. (2-tailed)	Durbin-Watson
X	0.874		
XZ	.528		
		0,062	1,764

Source: The data is processed, 2018

Test for normality using *Kolmogorov-Smirnov test.* Asymp value. Sig. (2-tailed) of the model equations are tested for 0,062 greater than 0.05. This indicates that the data used in this study distributed normally. Heteroscedastity test using Glejser test. The significant value of the independent variable to variable absolute residuals were above 0.05 can be concluded that the data used in this study there is no heteroscedasticity. Results autocorrelation using Durbin-Watson analysis in this study showed dw value of 1,764. Total n = 153 and k = 1 values obtained dL = 1.7226 and du = 1.7488 in order to obtain also the value of 4-du = 2.2774, it can be formulated criteria du <dw <4-du namely 1.7488 <1.764 <2.2774, This indicates that the data used free of autocorrelation.

Table 4
Recapitulation Simple Linear Regression Results

Model	Coefficients unstandardized B	Coefficients unstandardized Std. Error	standardized Coefficients beta	T	Sig.
(Constant)	0.301	0,016		19.293	0,000
X	-0.268	0.133	-0.162	-2.022	0.045
adjusted R2			0,020		
Sig.F			0.045		

Simple linear regression testing that is generated based on Table 4 are as follows:

Y = 0.301 to 0.268 X + e

Based on the results of the regression equation is formed, it can be seen that: (1) a constant value of 0.301 means if CSR is equal to zero, then the value of tax aggressiveness increase by 0.301 units. (2) The value of CSR's disclosure regression coefficient (X) of -0.268 means if CSR increased by one unit, then the tax aggressiveness decreased by 0.268.

Table 5
Recapitulation Moderated Regression Analysis Test Results

Model	Coefficients unstandardized B	Coefficients unstandardized Std. Error	standardized Coefficients beta	T	Sig.
(Constant)	.466	.060		7.817	0,000
X	-0.690	.546	-0.338	-1.262	0.215
Z	-8.466	2,804	00.719	-0.719	0,005
XZ	32.215	22.345	0.504	0.504	0.158
adjusted R2			0.186		
Sig.F			0,015		

The regression equation through testing moderated regression analysis generated based on Table 5 are as follows:

Y = .466 to 0.690 X - 8.466 Z + 32.215 XZ + e

Based on the results of the regression equation is formed, it can be seen that:(1) Constant value of 0.466 means if the disclosure of CSR and tax incentives equal to zero, then the value of increased tax aggressivenessof 0.466 units. (2) The value of the regression coefficient of -0.690 CSR can be defined if the disclosure of CSR increased by one unit, then the tax aggressiveness decreased by 0.690 units, assuming other variables constant. (3) The value of the regression coefficient of -8.466 tax incentives can be interpreted if tax incentives increased by one unit, then the tax aggressiveness decreased by 8.466 units, assuming other variables constant. (4) The value of the regression coefficient of interaction between CSR and tax incentives amounting to 32.215 can be defined when the interaction between CSR and tax incentives amounting to one unit, then the tax aggressiveness increased by 32.215 units, assuming other variables constant.

Significant F value results presented in Table 4 shows the significant value of F simple linear regression of 0.045 and Table 5 shows the significant value of the F test *moderated regression analysis*of 0.015 is smaller than $\alpha = 0.05$, which indicates that the first and second equation model viable for use in research. Table 4 shows the adjusted R2 value on simple linear regression of 0,020, which means that the 2 percent tax aggressiveness variation can be explained by the disclosure of Corporate Social Responsibility. The remaining 98 percent is influenced by other variables outside of the model. Table 5 shows the adjusted R2 value in moderated regression analysis test of 0.186, which means that 18.6 percent of the variation of tax aggressiveness can be explained by the disclosure of Corporate Social Responsibility and tax incentives as a moderating variable. The remaining portion of 81.4 percent is influenced by other variables outside of MRA models. Results adjusted R2 of each test showed an increase in the percentage of variation, which means that the interaction of a moderating variable causes an increase in the percentage of tax aggressiveness variation can be explained by the variables used in this study.

T performed statistical tests to show how much influence the independent variables individually to explain the variation of dependent variables. Table 4 shows the significant value of the variable t test disclosure of corporate social responsibility CSR (X) of 0,045 is smaller than $\alpha = 0.05$ with a regression coefficient of -0.268. This indicates that the disclosure of CSR negative effect on tax aggressiveness, so that the first hypothesis is accepted. The higher a company's conduct and express CSR activities, the company has the attitude of high responsibility on the environment including the tax obligation. These results were able to confirm the theory of planned behavior (Theory of Planned Behavior)

The results are consistent with Andhari (2017) and Deiya (2017) which states that the disclosure of

Corporate Social Responsibility negative effect on tax aggressiveness that says that companies realize the social responsibility that run incompatible with the action lowering the tax burden. This research is contrary to Hidayati (2017) and Ratmono and Winarti (2015) which states that the disclosure of Corporate Social Responsibility positive effect on tax aggressiveness. The higher the express company CSR, then also increase the aggressiveness of the actions undertaken by the company. The big difference in the results of research due to the differences in the studied company and also measurement used.

Table 5 shows the significant value of the variable t test the interaction between CSR and tax incentives amounting to 0.158 greater than α = 0.05 with a regression coefficient of 32.215. This suggests that tax incentives have no effect and can not moderate the relationship disclosure of CSR on tax aggressiveness, so that the second hypothesis is rejected. Companies still do not take advantage of tax incentives offered by the government well as items of CSR disclosure. This can be caused by many conditions that must be met company to get tax incentives and supported by data showing a minimum value of tax incentives amounting to 0.0000, it means that there are companies that do not receive or take advantage of tax incentives. There are still companies that ownershhavior)

The results of this study are inconsistent with Hidayat (2016) and Warsono (2015) which states that the tax incentives amplified the effect of the disclosure of corporate social responsibility on tax aggressiveness. The higher a company's CSR disclosure then tax aggressiveness would be low, especially when companies take advantage of tax incentives granted by the government.

5. Conclusions, Implication And Limitation

Based on the analysis and discussion that has been described in previous chapters, it was concluded that, CSR's disclosure has a negative effect on tax aggressiveness, which means that if CSR increases the aggressiveness of tax decreases, these results confirm the theory of planned behavior (Theory of Planned Behavior) stating that the company believes to disclose CSR activities will create the public perception of the company is getting better, so accepted in society and bring about positive impacts for the company. Tax incentives do not moderate the influence of CSR's disclosure on tax aggressiveness, which means that the interaction between CSR disclosure by tax aggressiveness is not influenced by tax incentives. These results confirm the theory of planned behavior (Theory of Planned Behavior) Which states that the company does not believe in utilizing tax incentives provided by the government have a positive impact for the company itself.

For further research in order to use other variables to explain the aggressiveness of tax. In addition, it is expected to examine the company other than the manufacturer to give another image of CSR disclosure in tax aggressiveness.

For manufacturing companies in Indonesia are expected to disclose their CSR activities in their annual reports. The company will be considered to be responsible to the communities in the area around the company's operations and also the government will assess the company has carried out its social responsibility to the community through government inaction tax aggressiveness. For the government is expected to re-evaluate the tax incentives given to the company because there are still manufacturing companies that do not utilize tax incentives.

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