

## **ABSTRACT**

*The purpose of this research is to analyze the effect of corporate governance structure (member of the board of commissioners and proportion of independent commissioners), executive compensation, and executive characteristic (president director tenure) on the level of tax aggressiveness. Aggressiveness tax in this research is measured by using the Effective Tax Rate (ETR).*

*The population of this research was nonfinancial companies listed on the Indonesia Stock Exchange (IDX) for the periode 2013-2016 with a total sampel of 224. The method of data collection used purposive sampling method. There are several control variables included in this study, such as firm size; firm performance; intangible assets; and net property, plant, and equipment. The primary tool of analysis in this research used multiple linear regression analysis.*

*The first result of this research show that members of the board of commissioners has a negative effect on the level of tax aggressiveness. Second, executive compensation has a positive effect on the level of tax aggressiveness. And last results of this research show that proportion of independent commissioners and executive characteristic (president director tenure) do not influence the level of tax aggressiveness.*

*Keywords : Tax aggressiveness, corporate governance, and executive compensation.*