

ABSTRACT

The purpose of this research is to examine the effect of corporate governance, characteristics and CEO compensation on tax aggressiveness of manufacturing companies listed on the Indonesia Stock Exchange. The dependent variable in this research is tax aggressiveness, while the independent variables in this research are corporate governance, characteristics of CEO and CEO compensation.

This study uses secondary data with the entire population of manufacturing companies listed on the Indonesia Stock Exchange (BEI) in 2013 up to 2015. The research sample consists of 35 companies. The sampling method used to determine the sample is purposive sampling. The analysis model in the research used multiple linear regression analysis.

Based on analytical results, it is concluded that board size has no significant effect on tax aggressiveness, the proportion of independent board, age and tenure have a significant and positive effect on tax aggressiveness, while salary has a significant and negative effect on tax aggressiveness.

Keywords: corporate governance, CEO characteristics, CEO compensation, tax aggressiveness,