

## **ABSTRACT**

*This study aim to analyze and provide empirical evidence about the effect of corporate governance such as board size of commissioners, proportion of independent commissioners, age of directors, tenure of directors, and executive's compensation on tax aggressiveness.*

*The population of this research are manufactured companies listed in Indonesian Stock Exchange (IDX) in the year 2014-2016. Total sampel used was 82 companies and were selected by purposive sampling method. This research used multiple linier regression analysis.*

*The result of this research indicates that board size of commissioners, tenure of directors, and executive's compensation have negative effect and significantly on tax aggressiveness. Proportion of independent commissioners have a positive effect and significant effect on tax aggressiveness. While other variabel are age of directors have no significant effect on tax aggressiveness.*

*Keywords : tax aggressiveness, corporate governance, board size of commissioners, proportion of independent commissioners, age of directors, tenure of directors, and executive's compensation*