

## **ABSTRACT**

*This study aims to examine the effect of board gender diversity and executive compensation to company tax aggressiveness. The dependent variable of this study is tax aggressiveness which is proxied effective tax rate. The independent of this study are board gender diversity, board size and executive compensation which respectively are measured by percentage of women in board, number of director and total executive compensation for a year. Control variables in this study are firm performance(ROA), firm size, leverage, and capital intensity.*

*Population of this study are manufacturing companies listed in Indonesia Stock Exchange (BEI) in 2012-2016. This study used purposive sampling method, with total samples are 60 companies and 252 data of samples.*

*The results of regression analysis showed that board gender diversity and executive compensation respectively have significant positive and negative effect to ETR. This study also found that board size does not have significant effect to ETR. Those findings indicate that board gender diversity leads to a lower level of tax aggressiveness as the ETR goes higher. Meanwhile, the executive compensation leads to a higher level of tax aggressiveness as the ETR goes lower.*

*Keywords: gender diversity, board of director, board size, executive compensation, tax aggressiveness, effective tax rate.*