

## ABSTRACT

*This study was aimed to investigate the influence of corporate governance and CEO characteristic on the tax aggressiveness in the financial sector firm. Tax aggressiveness measured by the effective tax rate (ETR). Corporate governance proxied by the number of commissioners and the executives compensation. CEO characteristic proxied by the age and tenure of CEO. Firm size, firm performance and capital intensity are used as control variable.*

*The population in this research is all financial sectors firm listed in the Indonesia Stock Exchange from 2014-2016. The sample was selected using purposive sampling method and acquired 186 firm which become the sample. This study uses quantitative method by using multiple linear regression analysis.*

*The result showed that the size of the board of commissioners, executives compensation, firm performance dan firm size are significantly affected on tax aggressiveness. The result also indicate that the CEO age, CEO tenure and capital intensity does not significantly influence on tax aggressiveness.*

*Keywords : tax aggressiveness, corporate governance, commissioner, executive compensation, CEO age, CEO tenure*