

## **ABSTRACT**

*This study aimed to examine the effect of the characteristics of the board of commissioners as measured by the number of commissioners, the presence of independent directors, diversity in the council, as measured by the percentage of women's presence on the board of the corporate tax planning. As well as the profitability of the company to test the effect of corporate tax planning. Researchers also tested the effect of the control variables in the model research sector. Tax planning companies measured using Current ETR (Effectife tax rate).*

*Researcher using secondary data, the population of all manufacturing and non-financial services listed in Indonesia Stock Exchange 2013-2015 period. Companies that are used as samples taken by using purposive sampling method. Total final sample used is 306 samples.*

*The results showed that there is a negative and significant impact on the number of commissioners, board of commissioners of the diversity in corporate tax planning. Besides the presence of independent directors and the performance is measured by the profitability of the company has a positive and significant impact on corporate tax planning. This means that the higher the level of attendance of independent directors, the greater the responsibility to fulfill the tax obligations and were directly involved in corporate tax planning strategies. Likewise with the performance of a company, if the company's performance, the better the company will tend to tax planning.*

*Keywords: Tax Planning, Characteristics of the Board, Effective Tax Rates*