

## ABSTRACT

*This study aimed to examine the effect of the board characteristics measured by the commissioners board size, the presence of independent directors, diversity in board as measured by the percentage of women in the presence of the commissioners of the corporate tax planning. As well as test the effect of the company's performance against the corporate tax planning. Researchers also tested the effect of the control variables sector in the model research. Tax planning is measured using Current ETR.*

*Researcher using secondary data, the population of all manufacturing and non-financial services listed in Indonesia Stock Exchange 2012-2014. Companies that are used as samples taken by using purposive sampling method. Total final sample used is 431 samples.*

*The results show that there is a positive and significant impact on the size of the board of commissioners, commissioner of women, and also sector performance against corporate tax planning. This means that an increasing number of characteristics of the board of the company will tend to perform tax planning measures. Likewise with the performance of companies in which the better performance of the company, the company will tend to tax planning. However, there is no influence of independent directors on corporate tax planning.*

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