

## **ABSTRACT**

*This study aims to explore how board commissioner gender diversity affects tax avoidance. Furthermore, this study examines the direct association between board commissioner gender diversity with tax avoidance and the mediation effect of sustainability performance on this association.*

*This study uses secondary data collected from financial reports, annual reports, company websites, and Bloomberg database of companies listed on the Indonesian Stock Exchange. Using purposive sampling method, 65 samples selected from non-financial sector from the period 2017-2019. Multiple regression used to analyze the direct relationship between board commissioner gender diversity and tax avoidance. Path analysis approach was employed to analyze indirect relationship between board commissioner gender diversity and tax avoidance through sustainability performance as mediating variable.*

*The results show that board commissioner gender diversity has significant and positive effect on tax avoidance. This implies that gender diversity in board commissioner increases the level of tax avoidance. Board commissioner gender diversity has no significant influence on sustainability performance. Path analysis result did not find support for mediating role of sustainability performance on the relationship between board commissioner gender diversity and tax avoidance.*

*Keywords: board commissioner gender diversity, sustainability performance, tax avoidance*