

# **Pengaruh Kompensasi Manajemen dan Corporate Governance Terhadap Tindakan Pajak Agresif**

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## **Abstrak**

Penelitian ini dilakukan untuk menguji pengaruh variabel Pengaruh Kompensasi Manajemen dan *Corporate Governance* Terhadap Tindakan Pajak Agresif pada perusahaan seluruh manufaktur di Indonesia Stock Exchange (IDX) periode 2014-2016. Pajak Agresif diukur dengan *cash effective tax rate* (CETR), *effective tax rate* (ETR) dan *book tax different* (BTD). Sample dalam penelitian ini sejumlah 44 perusahaan manufaktur yang terdapat di Indonesia Stock Exchange periode 2014-2016 dengan metode *purposive sampling*. Data diperoleh dari laporan keuangan dan *annual report* perusahaan yang telah di publikasi. Diperoleh jumlah sampel sebanyak 46 perusahaan dengan total sampel 138. setelah menghilangkan data outlier, akhirnya menghasilkan 95 sampel yang siap dianalisis dan diuji. Teknik analisis yang digunakan adalah regresi linear berganda dengan tingkat signifikansi sebesar 5%. Hasil penelitian ini menunjukkan bahwa (1) Kompensasi Manajemen berpengaruh signifikan terhadap Tindakan Pajak Agresif, (2) Komisaris Independen berpengaruh tidak signifikan terhadap Tindakan, (3) Komite audit tidak signifikan terhadap Tindakan Pajak Agresif.

Kata kunci: Kompensasi Manajemen, Komisaris Independen, Komite Audit, Tindakan Pajak Agresif

# ***The Effect of Management Compensation, and Corporate Governance on Tax Aggresiveness***

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## ***Abstract***

*This study was conducted to examine the effect of variables on the Effect of Management Compensation and Corporate Governance on Tax Aggresiveness in all manufacturing companies in Indonesia Stock Exchange (IDX) period 2014-2016. Tax Aggresiveness is measured by cash effective tax rate (CETR), effective tax rate (ETR) and book tax different (BTD). Sample in this research a number of 44 manufacturing companies in Indonesia Stock Exchange period 2014-2016 with purposive sampling method. Data obtained from financial reports and company annual report that has been in publication. Obtained a total sample of 46 companies with a total sample of 138. after eliminating the outlier data, finally produced 95 samples ready to be analyzed and tested. The analysis technique used is multiple linear regression with significance level of 5%. The results of this study indicate that (1) Management Compensation has significant effect on Tax Aggresiveness, (2) Independent Commissioners has no significant effect on Tax Aggresiveness, (3) Audit Commitee Size has no significant effect to Tax Aggresiveness.*

*Keywords: Management Compensation, Independent Commisioners, Audit Committee, Tax Aggresiveness.*