

THE IMPACT OF FAMILY AND INSTITUTIONAL OWNERSHIP ON TAX AGGRESSIVENESS

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Abstract. This study examines the influence of family and institutional ownership on corporate tax aggressiveness. Using a quantitative approach with multiple regression analysis and purposive sampling, the study analyzes 90 observations from 18 manufacturing firms listed on the Indonesia Stock Exchange during 2019–2023. The results reveal that family ownership has a significant negative impact on tax aggressiveness, indicating that family-controlled firms are less likely to engage in tax avoidance. In contrast, institutional ownership shows no significant effect. These findings highlight the importance of ownership structure in shaping tax policy decisions and emphasize the need for corporate stakeholders to comply with tax regulations to avoid aggressive tax practices. However, the study is limited to the manufacturing sector, and the results may not apply to other industries with different characteristics and tax strategies.

Keywords : *Family Ownership; Institutional Ownership; Tax Aggressiveness*