



**ACCOUNTING DEPARTMENT  
FACULTY OF ECONOMICS AND BUSINESS ANDALAS UNIVERSITY**

**THESIS**

**THE INFLUENCE OF THE TAXATION SYSTEM, TAX PENALTY,  
TAX RATES AND TAXATION UNDERSTANDING ON THE ETHICS  
OF TAX EVASION**

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## ABSTRACT

*This study aims to examine the influence of the taxation system, tax penalty, tax rates and taxation understanding on the ethics of tax evasion. The population in this study were individual taxpayers registered in 2023 at KPP Pratama Serpong. The sample in this study used convenience sampling technique, with a total sample of 279 people. Collecting data in this study using the questionnaire method. The results of this study indicate that the taxation system, tax rates and taxation understanding have no significant influence on tax evasion, while tax penalty has a significant influence on tax evasion.*

**Keywords:** *Ethics, Tax Evasion, Taxation System, Tax Penalty, Tax Rates, Taxation Understanding*

