

## **ABSTRACT**

*The aim of this study is to determine whether the factors in the fraud triangle: pressure; opportunity; and rationalization has a positive effect on tax evasion in Indonesia. The logistic regression model was used to analyze data in the form of 727 companies taken from WBES Indonesia 2023. The research results found that the pressure factors that had a positive influence on tax evasion in Indonesia were tax rates and financial pressure that burdened companies while manager bonuses factor had no effect. The opportunity factor with the corruption variable influences tax evasion, while the possibility of being tax audited and the possibility of being found to have no effect. The rationalization factor in the form of distrust of the tax system has a positive effect on acts of tax evasion, while other variables in the form of distrust of the government and business practices have no significant influence.*

*Key words: tax evasion, fraud triangle, pressure, opportunity, rationalizaion*