The objective of this paper is to examine the factors that determine whether a tax payer would evade tax. It also seeks to explore the mediating role of tax education in the relationship between traditional, institutional, socio-cultural factors and tax evasion. A cross-sectional survey was used for the study. Using structural equation modelling with bootstrapping analysis, data from a sample of 1,052 tax payers, drawn from different parts of the country, was analysed and the result showed that, traditional factors and institutional factors positively influenced tax evasion; though the strength of the relationship is weak. This relationship was also found to be mediated by tax education as it relate negatively with traditional and institutional factors as well as tax evasion. It was also found that, socio cultural factors such as gender, income level, education and age do not have significant influence on tax evasion. The study concluded that, tax education plays a significant role in reducing the effect of traditional and institutional factors on tax evasion. The study recommended that educating respondents on the need to pay taxes moderate the extent to which increases in tax rates, penalty for tax non compliance, and audit probability contributes to tax evasion. It was again recommended that, high cost of compliance and high corruption level of tax officials would lead to increase in tax evasion, but intensive tax education mediating the effect of these factors on tax evasion. Key words: Tax evasion, tax rate, tax education, audit probability, structural equation modelling.