

# Tax Literacy: Tax Knowledge For Students Yppgi Sentani Junior High School Jayapura Regency

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## Abstract.

*Tax is the implementation of obligations that are paid voluntarily. This understanding needs to be done from the beginning to the younger generation to increase tax awareness because it is an important point considering that taxes are one of the sources of state revenue that will be used for development. Introducing taxes and various benefits of tax reporting is important for students to prepare themselves as mandatory subjects and will subsequently become taxpayers. This community service aims to increase tax understanding from an early age through the provision of tax knowledge for students of YPPGI Junior High School, Jayapura Regency. Tax material is focused on three things: the definition of taxes and tax benefits, sources of state revenue, and the importance of paying taxes. Tax literacy teaches students the obligations, and procedures of being a taxpayer. Participants in this activity are 58 YPPGI students in Grades 7 and 8, it is hoped that the students can understand the importance of taxes as one of the sources of state revenue and realize their tax obligations from an early age—teaching methods through lectures, tax video screenings, and games. Learning activities results showed a positive difference in tax knowledge before and after the material was given. Students are happy with the material taught and aware of the tax obligations if they work later.*

**Keywords:** Tax, tax understanding, tax benefits, tax obligations and state revenue.

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## I. INTRODUCTION

Financial literacy in taxation refers to an individual's understanding and knowledge of the tax system, tax obligations, rights, and related administrative procedures. A high level of tax literacy is important for the public because it provides a better understanding of how taxes affect their lives directly or indirectly. Here are some important points related to tax literacy. The provision of tax knowledge from an early age aims to provide tax understanding and awareness from the beginning related to citizens' obligations to students. It is hoped that tax compliance can increase, namely in the form of complying with tax laws and fulfilling their tax obligations correctly and on time. Tax compliance is very important for the sustainability of the tax system and the country's development. The *Tax Goes to School Program* (Kemendikbud, 2021) is an educational effort about taxation in schools for the younger generation. An early introduction to taxes is certainly a brilliant idea. Children are no strangers to the world of taxation. How can you cultivate a sense of care if you don't know it? Every process requires a beginning to achieve the goal. The introduction of taxes to students can be done from simple things, such as introducing the benefits they feel in the world of education. Educating the younger generation will increase awareness of the importance of taxes from an early age. The younger generation can begin to have an overview of the definition of tax, the benefits, and functions of taxes, as well as the types of taxes, that way, it is hoped that later the young generation can have good innovations for the economy and the welfare of the country.<sup>1</sup> Individuals or entities as tax subjects and objects must clearly understand their tax obligations. This includes knowing the types of taxes they must pay, payment deadlines, and how to report taxes correctly.

Individuals or individual subjects need to understand that tax payments are contributions they make to the state to finance various public programs and services necessary for common progress. The role of higher education is an inseparable part of helping to carry out learning activities or providing additional knowledge about taxes for the younger generation through community service activities. The early tax literacy to junior high school students that will be given aims to assist the government in introducing the

concept of tax and tax obligations from an early age and provide an understanding of how the government uses tax funds for various development purposes and public services, such as infrastructure, education, health, and social protection. Increasing tax literacy can be done through various ways, including counseling, training, public campaigns, and the integration of tax materials in the formal education curriculum. The higher the level of tax literacy in the community, the better their understanding of the tax system and their contribution to the development of the country will ultimately have an impact on taxpayer compliance. (Rohmah, 2022) found that tax awareness can be improved through tax literacy while (Suriambawa & Ery Setiawan, 2018) stated that tax literacy from an early age can inspire, remind, and become a culture for the younger generation to carry out their tax obligations.

## II. RESULT AND DISCUSSION

### 2.1. Method

The teaching method in service activities is carried out in 3 (three) ways, namely the lecture method, teaching through tax video media obtained from the following tax video link: [https://drive.google.com/file/d/1vVXr1Fykk-eo3pGP3QMQXjoDiC7PVpL/view?usp=drive\\_link](https://drive.google.com/file/d/1vVXr1Fykk-eo3pGP3QMQXjoDiC7PVpL/view?usp=drive_link), and the third media uses a learning method with tax game media. The Tax video learning material (source: *fun tax*) that has been prepared with the following material details: What is tax and why you must pay taxes provides information about the source of state revenue, tax benefits, and why you have to pay taxes. The goal is to increase the awareness of participants/students about the importance of taxes and their obligations as citizens to pay taxes which is expected to increase tax compliance in the future. Video media gives a deeper impression in the context of tax understanding and awareness by further emphasizing the material delivered with lectures because it can directly show various development results with financing and funding from taxes.

The third material presented was more emphasized on students' ability to ask and answer questions asked through game media. Literacy activities are carried out offline or face-to-face which takes place from 09.00 – 14.00 WIT. The activity began by conducting a *pre-test* to see the level of students' understanding of taxes and continued with the provision of material on tax introduction both by lecture method and tax video screening and interspersed with discussions and questions and answers. The activity ended with a *posttest*. Participants/students who get the highest points during *the posttest* and can answer the questions of the resource persons correctly are given souvenirs that have been prepared as a *reward* for their achievements and participation in the class (figure 1).

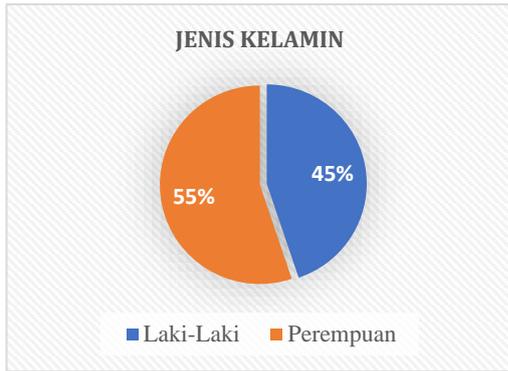
**Fig 1.** Documentation of Service Activities



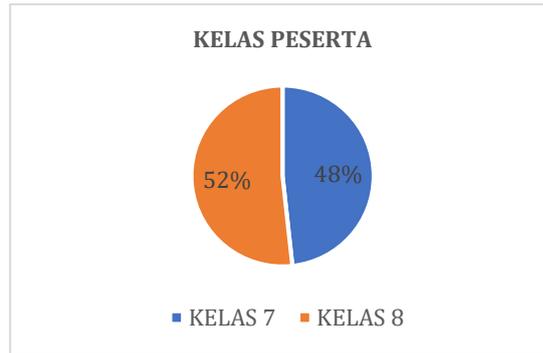
### 2.2. Characteristic Participants

This activity was attended by 58 students/participants as seen in Figure 1 gender with details of male participants 26 male participants (45%) and female participants 32 (55%). Figure 2 shows the class of participants, namely grade 7 as many as 28 students (48%) and grade 8 totaling 30 students (52%). The following is a chart/picture of the gender of the PKM participants.

**Fig 2. Gender**



**Fig 3. Participant Class**



Source: data processed 2024

The first material activity about getting to know taxes and tax benefits by the resource person lasted for 30 minutes, before giving the material, students participated in pretest activities to find out students' initial understanding of taxes. There are ten (10) questions asked during the *pretest* and *posttest* that are used to find out students' understanding of taxation.

**2.3. Result and discussion.**

The results and the evaluation showed that students' ability to understand taxes increased compared to before they were given tax knowledge/literacy. There are significant differences in the time before receiving tax knowledge and after receiving tax knowledge/literacy such as which can be seen in the following Table 1:

**Table 1. Paired Samples Test**

	Paired Differences				t	df	Sig. (2-tailed)	
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower				Upper

Source: data processed 2024

The above data showed that participants/students had excellent abilities in receiving information and learning related to tax understanding, this improvement showed significant results (table 1). This can be proven by the average number which has increased by 25 points, namely at an average score of 45.17 (before the material is given and increased by 25 points, namely reaching 70 after receiving learning information or tax literacy (table 2).

**Table 2. Mean Paired Samples Statistic**

	Mean	N	Std. Deviation	Std. Error Mean
Pair 1 <i>PRE_TEST</i>	45.17	58	17.794	2.337
<i>POST_TEST</i>	70.34	58	14.261	1.873

Source: data processed 2024

Table 3 provides information on the results of the correlation test which showed that there was a significant correlation between the understanding of tax literacy during *the pretest* and the learning outcomes of participants during *the posttest*. The increase in students' understanding of taxes is due to the provision of tax knowledge in tax literacy activities which describes that tax literacy from an early age is an important part of increasing tax understanding which is expected to increase the awareness of participants/students related to how important it is to fulfill their tax obligations as citizens. Understanding taxes from the beginning can provide additional basic knowledge of taxation and an understanding of the benefits of taxes for improving community welfare and overall development (Keuangan, 2019). The results of the correlation test of the relationship between the provision of tax knowledge and tax understanding can be seen in the following Table 3:

**Table 3.** Correlation test

		Pretest	Posttest
Pre_ Test	Pearson Correlation	1	.760**
	Sig. (2-tailed)		.000
	N	58	58
Post_ Test	Pearson Correlation	.760**	1
	Sig. (2-tailed)	.000	
	N	58	58

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Table 4 shows that 29% of students think that they feel an increase in tax understanding and knowledge and 24% of participants think that the activity material makes them know more about the benefits of taxes and understand the types of taxes (19%). Interestingly, there are 17% of students stated that they want to pay taxes if they already have income (tax aware) and 7% said that they understand when someone is called a taxpayer and must pay taxes. Participants hope that activities like this can be continued in other meeting sessions with different materials. The following is a summary of the participants' opinions regarding the implementation of service activities.

**Table 3.** Participants' Opinions on Tax Literacy Activities

Participants opinion	Sum	%
Improving Tax Knowledge	17	29%
Know More about Tax	14	24%
Understand the types of taxes	11	19%
Tax Aware	10	17%
Know better when to tax	4	7%
No Opinion	2	4%
<b>Sum</b>	<b>58</b>	<b>100%</b>

Source: data processed 2024

The activity was closed by giving souvenirs or prizes to the students/participants who got the highest score from the test scores obtained, as well as to students/participants who actively asked questions and were able to answer questions from resource persons. The students' responses regarding PKM activities can be seen in Table 5 below:

**Table 4.** Participant's Response to the Implementation of PKM Activities

PKM Participant's Response	Sum	%
Very Helpful	20	35%
Very goof	15	26%
Interest	15	26%
The Prizes are attractive	4	7%
Don't be on holiday	2	3%
No opinion	2	3%
<b>Sum</b>	<b>58</b>	<b>100%</b>

Source: data processed 2024

### III. CONCLUSION

Tax literacy can build tax understanding and awareness through early tax introduction as shown in the results of *the paired sample t test* that there is a significant difference in tax understanding before and after the provision of tax materials. The tax material provided during PKM is basic tax material that is easy for participants/students to understand, namely about tax knowledge, types of taxes, tax benefits, sources of state revenue, and why you must pay taxes. Tax literacy building tax awareness through early tax

introduction has been carried out with very good attention from participants and suggested that the same activity can be carried out again in the future. The teaching method is carried out through lectures, discussions, questions and answers, video screenings, and tax games that can make it easier for participants/students to understand tax material. Participants/students have excellent abilities in absorbing the tax material presented. The results of the evaluation showed that there was an increase in students' tax knowledge before and after obtaining tax knowledge.

#### IV. ACKNOWLEDGMENTS

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