

Tax Socialization: Building Tax Awareness and Compliance among Students of SMA Swasta Kemala Bhayangkari 1 Medan

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ABSTRACT

The importance of tax awareness to students is an important aspect of increasing discipline, and knowledge for students to know the importance of taxes for the state's life. Many students need to learn the importance of taxes, and the procedures for paying taxes. School students were chosen because later, it can provide knowledge when they become taxpayers. Socialization activities are carried out by explaining the definition of tax and tax payment procedures. This activity also explained the procedures for paying taxes and how the funds from taxes are used. This socialization activity used lecture and discussion methods. In socialization activities, students were enthusiastic about listening to the material and took the initiative to ask questions. Students can understand the true meaning or definition of tax. It is important to conduct similar activities to increase knowledge about taxpayers.

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INTRODUCTION

Understanding and awareness of tax obligations at the student level is an important aspect of fostering the discipline of paying taxes. Taxes are one of the state's main revenue sources, which is very important to carrying out various government functions and finance development in various sectors, including education, health, infrastructure and other public services. Tax awareness in Indonesia still needs to improve. This problem is one of the impacts of the need for more public knowledge and understanding of taxation (Supriyanto et al., 2022). Increasing tax literacy is an important effort that can have a significant impact on their understanding of the tax system and compliance with tax laws (Fadhilatunisa et al., 2023; Harjanti et al., 2023; Aldianto et al., 2023; Damanik & Susilawaty, 2022; Simajuntak & Syahputra, 2024). Understanding taxation will positively and significantly affect taxpayer compliance (Agustiningsih & Isroah, 2016; Zulkarnaeni & Putri, 2022).

One of the efforts to increase state revenue through taxes is to increase public tax awareness and compliance (Burhan et al., 2023). Although the importance of the role of taxes has been widely recognized, tax awareness and compliance among students still need to be improved. One of the main factors leading to this low awareness and compliance is the need for more understanding of the tax system as a whole. Students often need to gain sufficient knowledge about the types of taxes, the importance of paying taxes, and how taxes are used for the common good. The need for teaching about taxes prompted us to take up this theme. Not all students in Indonesia are taught about the importance of paying taxes, so there are still naughty taxpayers who do not pay taxes.

In addition, tax socialization programs conducted by the government or related institutions have also yet to achieve the expected effectiveness in delivering information to students. An inadequate curriculum in terms of tax education is also one of the factors that cause this low awareness. This results in students needing to understand the negative impacts of low tax compliance, including a decline in the quality of public services and infrastructure development that impacts their future well-being. According to a report by the Ministry of Finance (MoF), the realization of state revenue reached IDR2,774.3 trillion in 2023, an increase of 5.3% compared to 2022 (Annur, 2024), without providing students with an awareness of tax knowledge, it will have an impact on student discipline.

Lack of motivation and the influence of the surrounding environment can also affect students' attitudes and behavior regarding taxes. If their surrounding environment prioritizes the importance of tax obligations, then students' tax awareness and compliance will be high. With socialisation activities regarding tax socialisation among students is very important. In providing awareness of paying taxes, various ways are carried out, one of which is with applications that can make it easier for students and the public to learn taxation (Widiyanarto et al., 2022). The right approach in providing information

about the importance of taxes and the taxation system encourages students to be more responsible and understand their role in developing the country through appropriate and responsible tax contributions.

The importance of taxes as a source of funding in carrying out development needs to overcome low public awareness of the importance of paying taxes (Edi et al., 2022). This socialization activity aims to teach students that taxes are an obligation for us. Based on our insight and knowledge, this socialization activity can run well because the students can discuss and be active. To increase tax compliance in the Kemala Bhayangkari Private High School environment, it is necessary to socialize with students.

IMPLEMENTATION METHOD

The implementation of this community service activity uses lecture and discussion methods. This activity was carried out on Saturday, 4 December 2022, at Kemala Bhayangkari Private High School. Socialization was done directly to SMA Swasta Kemala Bhayangkari 1 Medan student. The main purpose of the activity was to provide new information and knowledge about taxes. In its implementation, it was carried out for 1 (one) day with the material of awareness and obligation to pay taxes. Before the training started, a situational assessment of the problems in the school on the topic of tax was conducted.

Furthermore, socialization with the lecture method was implemented to increase awareness of paying taxes. Then, the discussion method with a question-and-answer session was applied so the participants could understand the material. Furthermore, the material was evaluated by asking questions to students in a question-and-answer session to determine the level of understanding of students during the socialization.

RESULTS & DISCUSSION

The implementation of socialization activities on tax awareness material in High School X Class IPS 1 Private High School Kemala Bhayangkari is very orderly and enthusiastic about the material—their enthusiasm at the time of the question-and-answer session. Material delivery is done by choosing themes by giving examples in the surrounding environment. The use of the power point media is selected to provide an understanding (see picture 1). There are three submissions. Firstly, it explains the concept of taxation with a theoretical approach to providing knowledge to students. Secondly, the importance of paying taxes aimed at benefiting taxpayers in the sector of national life. Third, the material on the method of payment of taxes. This material provides technical knowledge of payment methods, making it easy to apply.



Figure 1. Socialization of Tax to Students/I Class X IPS 1 Private High School Kemala Bhayangkari
Source: Author, 2022

Then, the question-and-answer session continued to give a deeper understanding of the three subjects. Students appear enthusiastic and actively ask questions to the student, this shows that students as socialization participants are attentive and pay close attention to the given material. To measure the success of socialization, the activity's final stage is asking students questions. Seeing the answers given in this activity positively impacts the students marked with answers that are close to good accuracy.

CONCLUSIONS

The results of this socialization activity on taxes greatly add information and enhance new knowledge for high school students about the importance of taxes that affect the lives of society. Seeing and feeling the students' enthusiasm proves that the material about taxes is very attractive. Many students are beginning to realize how important it is to pay taxes, and it is expected that the school should cooperate with various stakeholders to implement tax socialization programs on a scheduled basis to affect the tax awareness of all students.

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