



Inclusion of Tax Awareness in School Students in Teras Banten

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Abstrak

Inklusi kesadaran pajak merupakan edukasi kepada masyarakat terkait kesadaran pajak yang terintegrasi dan terinternalisasi dalam suatu bagian dari media atau kegiatan lain yang dilaksanakan oleh pihak ketiga, dalam hal ini adalah perguruan tinggi. Direktorat Jenderal Pajak dengan Kementerian Pendidikan, Kebudayaan, Riset dan Teknologi selaku pihak yang membidangi pendidikan berupaya untuk menanamkan kesadaran pajak kepada peserta didik dan tenaga pendidik melalui integrasi materi kesadaran pajak dalam Pendidikan. Edukasi perpajakan dilakukan dengan cara melakukan kampanye tentang kesadaran pajak dengan memberikan materi-materi tentang sadar pajak. Partisipan yang dilibatkan dalam kegiatan pengabdian pada masyarakat ini adalah siswa sekolah di lingkungan Desa Teras Kabupaten Serang Provinsi Banten.

Kata kunci: Inklusi kesadaran pajak, edukasi perpajakan, siswa sekolah

Abstract

Inclusion of tax awareness is education to the public regarding tax awareness that is integrated and internalized in a part of the media or other activities carried out by third parties, in this case universities. The Directorate General of Taxes with the Ministry of Education, Culture, Research and Technology as the party in charge of education seeks to in still tax awareness in students and teaching staff through the integration of tax awareness material in education. Tax education is carried out by conducting a tax awareness campaign by providing materials about tax awareness. Participants involved in this community service activity were school students in the Teras Village area, Serang Regency, Banten Province.

Keywords: Tax awareness inclusion, tax education, school students

Introduction

Taxes are state revenues that have a large portion of the APBN. Every year the portion of tax revenue in the APBN always shows an increasing trend. Based on data from the 2022 APBN, it is stated that tax revenues amounted to 1,924.94 trillion rupiah (79.02% of the 2022 state revenue realization), or grew 12.44% from the 2021 realization (bps.go.id). Thus, the use of taxes as a source of state revenue is very large. However, efforts are still needed by the government in 2023 to further increase tax revenues. In general, public awareness of paying taxes is still relatively low. It is recorded that until 2022, Indonesia's tax ratio will only reach 10.39%, lower than neighboring countries, such as Singapore and Malaysia.

The low level of public tax awareness in Indonesia is due to several reasons, including first, lack of compliance with tax laws. Furthermore, public trust in the Directorate General of Taxes is still low. Third, there are people who are still trying to pay taxes. Furthermore, taxes are still not part of society's culture. Fifth, many people



in regional areas still do not understand the allocation of tax money in Indonesia. Sixth, namely because of the tax-free system in several countries. Lastly, it is still difficult to carry out tax reporting (Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia, 2016).

A data shows that public Indonesia which registered in Must Tax is only 11%. Meanwhile, people have already submitted tax returns (SPT) is only 5%, and only 0.1% of Indonesian people are obedient to paying taxes. the data can explain how important it is to carry out tax inclusiveness in society, especially the younger generation. Tax inclusion in the younger generation is said to be important because it still is it's easy to in still character in them.

Including tax awareness in education is one part of tax education activities aimed at students by integrating tax awareness inclusion material in students' learning activities. For this reason, materials are needed that can teach tax awareness in the school environment. The urgency of inclusion of tax awareness is to create a golden generation that is intelligent and tax aware.

The vision of this activity is to create a generation of people who have the character of love for the country and defend the country and make tax awareness one of the nation's cultural values that continues to be instilled from generation to generation. Meanwhile, its mission includes instilling the values of tax awareness as one of the nation's cultural values; integrating the value of tax awareness in the national education system; provide added value for education stakeholders in advancing the world of education in Indonesia; providing tax awareness literacy for the public and education stakeholders; increase tax awareness of students, teaching staff, educational staff and the community. The education roadmap launched by the government is divided into three parts, namely the education period (2014-2030),

The role of higher education institutions in this activity is as the main driver in creating tax awareness and the importance of paying taxes for today's young generation (students) for the sake of the progress of the nation and state.

Implementation Method

Community service activities (PPM) will be held in Teras Village, Careng District, Serang Regency, Banten Province. This activity was carried out in two stages, namely the preparation stage and the implementation stage. The PPM team also conveyed an educational roadmap to schools, namely in the first educational period (2014-2030), tax awareness was taught to students, teaching staff, parents and the community; second, the awareness period (2030-2045), namely continuing tax awareness education, student movements in reforming state-tax financial management, and tax inclusion in legal products of government/private institutions; and third, the prosperity period (2045-2060), namely continuing tax awareness education, national/regional leadership has focused on taxes, tax aspects are interconnected between government/private institutions, and citizens feel embarrassed if they have not carried out their tax obligations

Preparation phase

The stages carried out by the PPM team are meeting with the school to express the aims and objectives of implementing the activities, as well as determining the implementation schedule. The PPM team visited the location and held short interviews with students and teachers.

Implementation Stage

The delivery of the material was held at three school locations with a duration of 120 minutes according to the schedule agreed upon by the school. The method for implementing Community Service activities with implementation stages is an explanation of the background, vision and mission, urgency of activities, tax awareness inclusion, and educational roadmap

Results And Discussion

At the start of implementation, the PPM team prepared learning media, in the form of props, banners and information. This implementation is carried out so that students do not get bored.



Figure 1. Students receive material about taxes

During classroom learning, students are given counseling and understanding about background, vision and mission, urgency of activities, tax awareness inclusion, and educational roadmap. The PPM team also distributed brochures to the community around the school. The implementation of tax awareness inclusion activities in the Teras Village environment ran smoothly and well.



Figure 2. Tax Awareness Inclusion

Conclusion

The service activities have been carried out well. This can be seen from the school's acceptance and students' enthusiasm in participating in tax awareness activities. Material related to tax awareness inclusion can be obtained at <https://edukasi.pajak.go.id/inklusi>

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