



## **Building Tax Awareness from an Early Age: Outreach to Elementary Schools in Serang, Banten**

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### **Abstrak**

Pajak merupakan salah satu sumber pendapatan utama negara yang berperan penting dalam pembangunan nasional. Namun, kesadaran masyarakat tentang pentingnya pajak masih rendah, termasuk di kalangan generasi muda. Oleh karena itu, edukasi pajak sejak dini perlu dilakukan untuk menanamkan pemahaman dan kesadaran akan kewajiban perpajakan. Artikel ini membahas kegiatan pengabdian masyarakat berupa sosialisasi pajak kepada siswa Sekolah Dasar (SD) di Kabupaten Serang, Banten dengan pendekatan interaktif dan menyenangkan. Metode yang digunakan meliputi ceramah singkat, permainan edukatif, dan simulasi sederhana terkait perpajakan. Hasil evaluasi menunjukkan peningkatan pemahaman siswa tentang konsep pajak dan manfaatnya bagi pembangunan. Kegiatan ini diharapkan dapat menjadi langkah awal dalam membangun kesadaran pajak sejak dini serta mendorong partisipasi aktif generasi muda dalam kontribusi pembangunan negara.

**Kata kunci:** *Sosialisasi pajak, pendidikan pajak, sekolah dasar, kesadaran pajak, pengabdian masyarakat.*

### **Abstract**

*Taxes are a state's primary revenue source and are crucial to national development. However, public awareness of the importance of taxes remains low among the younger generation. Therefore, early tax education is essential to understand and be aware of tax obligations. This article discusses a community service activity in the form of tax socialization for elementary school students in Serang, Banten, using an interactive and engaging approach. The methods include short lectures, educational games, and simple tax-related simulations. Evaluation results demonstrate an improvement in students' understanding of tax concepts and their benefits for development. This initiative is expected to serve as an initial step in building early tax awareness and encouraging active participation of the younger generation in contributing to national development.*

**Keywords:** *Tax socialization, tax education, elementary school, tax awareness, community service.*

## **Introduction**

Taxes play a strategic role in financing infrastructure development, education, healthcare, and various public services. Around 80% of Indonesia's state budget (APBN) comes from taxes. In Banten Province, where economic growth reached 5.3% in 2022 (BPS Banten, 2023), tax revenues critically support infrastructure projects such as the Serang-Panimbang Toll Road and 1,200 new public school classrooms. Despite this strategic role, Indonesia's tax-to-GDP ratio remains stagnant at 10% (World Bank, 2023), far below the ASEAN average of 15%.



The low tax ratio is partly due to Indonesia's relatively low tax compliance, one of the causes being the public's lack of understanding of the importance of taxes (Directorate General of Taxes, 2022). The Directorate General of Taxes (2022) identified a knowledge gap where 72% of Indonesian parents cannot explain basic tax concepts to their children. This indicates a cycle of fiscal illiteracy perpetuated across generations. The same issue occurs in Banten Province, a rapidly growing economic region that requires public participation in tax payments. However, many parents and children still do not understand the role of taxes in daily life. Therefore, it is crucial to cultivate tax awareness early among elementary school (SD) students.

Based on Piaget's cognitive development theory, children aged 7–12 (concrete operational stage) absorb abstract concepts like taxation most effectively through tactile learning (Bruner, 1966). This forms the foundation of our methodology, which combines game-based tax simulations (Deterding et al., 2011), visual storytelling with local contexts, and cooperative learning techniques (Johnson & Johnson, 1999).

As academics, we conduct this community service initiative to bridge a critical dimension: adapting complex fiscal concepts for young learners and transforming passive taxpayers into informed fiscal citizens. This initiative is expected to support two government programs: the Ministry of Finance's "Golden Generation of Taxation 2045" and Banten's 2023–2028 development plan, which prioritizes human capital investment.

### Implementation Method

The tax socialization activity for elementary school students was conducted on 7 May 2025, at SD Sasahan 4 in Cokopsulanjana Village, Waringin Kurung, Serang Regency, Banten. Approximately 60 participants attended the event. This community service initiative was carried out in three key stages:

Table 1. Activity Stages

Step	Activity	Information
I	Preparation	<ol style="list-style-type: none"> <li>1. Coordination with the target school.</li> <li>2. Development of tax education materials tailored to the understanding level of elementary school students.</li> <li>3. Creation of interactive learning media (animated videos, games, and posters).</li> </ol>
II	Implementation of Socialization	<p>This stage focused on interactive and participatory learning methods to ensure students understood and remembered key messages. The socialization activity consisted of:</p> <ol style="list-style-type: none"> <li>1. Interactive Learning At this stage, students are given simple explanations and conversations with real-life examples, such as "Taxes help build schools." The goal is to build basic awareness without overwhelming the students.</li> <li>2. Educational Games Educational games are conducted through a simulation called "Let's Pay Taxes," where students take on the roles of taxpayers and</li> </ol>

Step	Activity	Information
		beneficiaries (e.g., some “pay” with toy money, while others receive “public services”). A quiz with prizes is also conducted to reinforce understanding of the material.
	3. Stories	Relevant stories (e.g., “No taxes, no library books”) also provide socialization. The goal is to help students visualize the benefits of taxes emotionally.
	4. Discussion & Q&A	During the discussion and question-and-answer session, students engaged in an open dialogue, sharing ideas such as, “What would you do if you were the tax minister?” The goal was to encourage critical thinking about the topic.
III	Evaluation	<p>This stage assesses the effectiveness of the activities and collects feedback for improvements in future activities. The evaluation was conducted through:</p> <ul style="list-style-type: none"> <li>Participant Observation. The indicators for this activity are observing student enthusiasm, willingness to answer questions, and involvement in the game.</li> <li>Brief interview with the teacher about the activity.</li> </ul>

## Result and Discussion

The tax awareness campaign conducted at SD Sasahan 4 in Cokopsulanjana Village, Waringin Kurung Subdistrict, Serang Regency, Banten, showed very positive results based on a comprehensive evaluation, namely:

### 1. Improved Student Understanding (Cognitive Aspect)

There was an increase in students' understanding, from only around 8% of students who could explain the definition of tax (as most students viewed tax as “money”) before the activity, to approximately 40% of students who could explain the concept of tax as a mandatory contribution to the state, mention the benefits of tax, and provide simple examples after the activity.

### 2. Level of Participation & Enthusiasm (Affective Aspect)

The interactive method proved to be highly effective. This was evident from the results of the educational game, with approximately 80% of students actively participating in the “let's pay taxes” simulation. On average, students answered 5 quiz questions correctly. During the storytelling session, spontaneous questions arose, such as “If we don't pay taxes, will our school have chairs?” and so on. This shows that storytelling can better capture students' attention and make it easier for them to understand the discussed topic. Some students asked questions spontaneously, without being prompted.

### 3. Teacher Feedback (Stakeholder Aspect)

From a brief interview with the teacher at the school, the following feedback and suggestions for future activity development were obtained:

- a. The teacher observed that this socialization directly impacted the students, as some students began discussing taxes and pointing out school facilities while asking whether taxes funded those facilities.
- b. According to the teacher's interview, this tax socialization program has several advantages, including the material being presented in age-appropriate language and the visual learning media being very helpful.
- c. The teachers' suggestions for this activity include holding it regularly as an ongoing program and, if possible, creating a module for teachers on tax education for elementary school students to incorporate it into classroom learning materials.



Figure 1. Participants



Figure 2. With elementary school teachers



Figure 3. Game Education



Figure 4. Best Participant

This activity was generally carried out successfully. Several factors contributed to this success, including a play-based learning approach, contextual examples (using school facilities familiar to students), and a combination of visual, auditory, and kinesthetic stimuli. This program demonstrates that early childhood tax education is

possible and highly practical when using the correct methods. Such programs can be replicated in other elementary schools with adjustments to the local context.

### Conclusions and Recommendations

Tax education at the elementary school level can improve students' understanding of the importance of taxes through a fun approach. For sustainability, it is recommended that:

1. Tax material should be integrated into local content or civics lessons.
2. Collaboration with the Banten Regional Tax Office for regular school tax education programs.
3. Developing digital media such as educational tax games for children.
4. Training teachers as school tax ambassadors.

This initiative is expected to serve as a model for introducing tax concepts at an early age in other regions.

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