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Enhancing Tax Awareness and Understanding Among Vocational Students Through Educational Activities

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Abstrak

Perpajakan merupakan sumber utama penerimaan negara dan memegang peranan strategis dalam mendukung pembangunan nasional. Namun, tingkat literasi pajak di kalangan generasi muda masih tergolong rendah. Kegiatan pengabdian kepada masyarakat ini bertujuan untuk meningkatkan kesadaran dan pemahaman perpajakan bagi siswa Sekolah Menengah Kejuruan (SMK) sebagai persiapan memasuki dunia kerja. Kegiatan dilaksanakan pada tanggal 13 Mei 2026 di SMK Negeri 1 Kota Serang melalui seminar edukatif, diskusi interaktif, dan sesi tanya jawab. Narasumber kegiatan ini merupakan perwakilan dari Kantor Pelayanan Pajak (KPP) Pratama Serang Barat dan Pusat Pelatihan Vokasi dan Pengembangan Produktivitas. Hasil kegiatan menunjukkan adanya peningkatan pemahaman peserta mengenai fungsi perpajakan, kewajiban perpajakan di tempat kerja, serta pentingnya kesiapan kompetensi tenaga kerja. Kegiatan ini membuktikan bahwa kolaborasi antara perguruan tinggi, sekolah, dan instansi pemerintah dapat menjadi sarana yang efektif untuk meningkatkan literasi pajak di kalangan generasi muda.
Kata Kunci: ***Literasi Pajak, Siswa SMK, Relawan Pajak, Pengabdian kepada Masyarakat, Kesiapan Tenaga Kerja***

Abstract

Taxation is primary source of state revenue and plays a strategic role in supporting national development. However, the level of tax literacy among young people remains relatively low. This community service activity aimed to improve tax awareness and understanding among vocational high school students as preparations for entering the workforce. The activity was conducted on May 13, 2026, at SMK Negeri 1 Kota Serang through educational seminars, interactive discussions, and question-and-answer sessions. The speakers were representatives from the Serang Barat Primary Tax Office and the Center for Vocational Training and Productivity Development. The results show an improvement in participants understanding of the functions of taxation, tax obligations in the workplace, and the importance of workforce competency readiness. This activity demonstrates that collaboration among universities, schools, and government institutions can serve as an effective means of enhancing tax literacy among younger generations.
Keywords* : *Tax Literacy, Vocational High School Students, Tax Volunteers, Community Service, Workforce Readliness.

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Introduction

Taxation is the main source of state revenue and a key instrument for financing national development, including education, healthcare, infrastructure, and public services. However, tax performance remains under pressure. In 2025, tax revenue reached only IDR 1,917.6 trillion, about 0.7% lower than in the previous year, and the tax-to-GDP ratio fell to 9.31% (DDTC News, 2026). This shows that strengthening voluntary compliance remains an urgent agenda. One long-term strategy is to build tax awareness and knowledge among the younger generation before they become taxpayers.

Vocational High School (SMK) students are a strategic target group because they are prepared to enter the workforce directly after graduation. Yet the open unemployment rate among SMK graduates reached 8.63% in August 2025, the highest of all education levels, and unemployment among people aged 15–24 stood at 16.89% (Tempo.co, 2025), compared with a national rate of 4.85% (BPS, 2025). Whether they become employees, entrepreneurs, or freelancers, these students will soon face tax obligations such as registering for a Taxpayer Identification Number (NPWP), income tax withholding, and filing annual tax returns. Their starting point is often low. A tax education activity at a private vocational school in Medan found that 89% of students did not understand taxation well before the session, and their understanding improved afterward (Simanjuntak et al., 2023).

Education is also a constructive way to foster compliance. A study of self-employed taxpayers in Ghana found that tax education was positively related to committed tax compliance, whereas fear-appealing messages were not (Trawule et al., 2022). In Indonesia, the Directorate General of Taxes (DGT) implements the Tax Awareness Inclusion program in secondary and higher education. It also runs the Tax Volunteers for the Nation (Renjani) program, which places university students as tax education agents in cooperation with campus tax centers (DGT, 2025a). In Banten alone, the DGT Regional Office inaugurated 704 Renjani volunteers to be deployed across 10 tax offices (DGT, 2025a). One form of this program is Tax Goes to School.

Group 12 of the UNTIRTA Tax Volunteers conducted a Tax Goes to School activity at SMK Negeri 1 Kota Serang on May 13, 2026, under the theme "Improving Tax Awareness and Understanding as Preparation for Vocational High School Students to Enter the Workforce." Speakers came from the West Serang Primary Tax Office (KPP Pratama Serang Barat) and the Center for Vocational Training and Productivity. This article aims to describe the implementation, methods, and outcomes of the activity and to analyze its impact on tax literacy among vocational high school students as preparation for entering the workforce.

Implementation Method

The implementation method of this community service activity consists of the following components: (1) place and time; (2) target audience/activity partners; (3) service methods; (4) success indicators; and (5) evaluation methods.

1. Place and Time
   The community service activity was conducted on Wednesday, May 13, 2026, at SMK Negeri 1 Kota Serang, located at Jl. KH. Abdul Fatah Hasan No. 88, Cipare, Serang District, Serang City, Banten 42117. The activity was conducted in the school environment through an interactive educational seminar.

2. Target Audience and Activity Partners
   The target audience of this activity was students of SMK Negeri 1 Kota Serang, who were selected because they are prospective workers and future taxpayers who will soon enter the workforce. The activity partners consisted of SMK Negeri 1 Kota Serang, KPP Pratama Serang Barat, and the Center for Vocational Training and Productivity. The involvement of these partners was determined based on their relevance to tax education, vocational skills development, and students' work readiness.
3. Service Method
   This community service activity was conducted using a participatory learning approach through an interactive educational seminar. The implementation consisted of several stages, namely:
   a. Preparation, including coordination with the school and speakers, preparation of the activity agenda, presentation materials, and technical arrangements.
   b. Opening, consisting of participant registration, opening remarks, the singing of the Indonesian national anthem, and remarks from the organizing committee and school representatives.
   c. Material Presentation, consisting of two main sessions. The first session was delivered by KPP Pratama Serang Barat and discussed the functions of taxation, tax obligations in the workplace, and the importance of developing tax compliance from an early age. The second session was delivered by the Center for Vocational Training and Productivity and focused on skills development and work readiness for vocational high school students.
   d. Question and Answer and Appreciation, conducted interactively to encourage students' active participation. Appreciation was given to students who actively participated, as well as to the school and speakers for their support and contributions.
   e. Evaluation, conducted through observation of student participation, engagement during the question-and-answer session, and direct feedback from the participants and school representatives.
4. Success Indicators
   The success of the activity was indicated by the active participation of students throughout the seminar, particularly their involvement in the question-and-answer session. Other indicators included students' ability to understand the basic concepts of taxation, recognize their tax obligations as prospective workers, and demonstrate increased awareness of the importance of tax compliance.
5. Evaluation Method
   The evaluation was conducted qualitatively through direct observation during the activity. The evaluation focused on student participation, engagement during the discussion and question-and-answer session, and responses provided by students and school representatives regarding the materials presented. The results of the evaluation were used to assess the extent to which the activity achieved its objective of improving students' basic tax literacy and awareness.

Table 2. Implementation Method to be used

No.	Target	Implementation Methodology
1.	Students of SMK Negeri 1 Kota Serang	Interactive tax education seminar covering the basic functions of taxation, tax obligations in the workplace, and the importance of tax compliance
2.	Students of SMK Negeri 1 Kota Serang	Interactive discussion and question-and-answer session to encourage active participation and assess students understanding
3.	Students of SMK Negeri 1 Kota Serang	Work-readiness education covering skills development and preparation for entering the workforce
4.	Students of SMK Negeri 1 Kota Serang	Qualitative evaluation through observation of participation, question-and-answer activities, and direct feedback.

Source: Group 12 Tax Volunteers of UNTIRTA

Result and Discussion

The Tax Goes to School activity conducted by Group 12 of the UNTIRTA Tax Volunteers at SMK Negeri 1 Kota Serang was successfully implemented and received positive responses from the school and participants. The results of the activity are presented systematically, beginning with the implementation of the seminar, followed by the delivery of materials, participant participation, and the outcomes of the activity.

1. Seminar Implementation and Participant Reception
   The Tax Goes to School activity was held on May 13, 2026, at SMK Negeri 1 Kota Serang and attended by 30 students from the Accounting program, comprising a mix of grade 10 to grade 12 students, and 5 teachers. The activity was officially opened by the Principal, Dr. H. Untung Supriyanto, S.Pd., M.AP., who emphasized the importance of tax knowledge for vocational students preparing to enter the workforce and participate in community life. The presence of the Vice Principal, Isma Susilawati, S.Pd., in the opening session further reflected the school's support. This support indicates that tax education is seen as relevant to the needs of vocational students, who, as prospective workers and future taxpayers, need basic taxation knowledge before entering the workforce.
2. Delivery of Taxation and Work-Readiness Materials
   The seminar consisted of two sessions. In the first, KPP Pratama Serang Barat explained the function of taxation in national development, tax obligations relevant to the workplace, and the importance of building tax compliance early. The material was delivered interactively, in simple language, with examples from students' daily lives. In the second, the Center for Vocational Training and Productivity discussed competency development and work readiness, helping students see their future roles as workers and the tax obligations they may encounter. Combining the two topics made the material contextual rather than purely theoretical.
3. Participant Participation and Discussion
   The question-and-answer session was interactive, and students asked about tax payment mechanisms, non-taxable income, and tax obligations as employees. These questions show that students were able to connect

the material to situations they may face at work. The discussion also gave them a chance to clarify concepts that are hard to grasp through conventional classroom learning. This pattern is consistent with experiential learning approaches, which have been reported to help learners transfer knowledge to real-world contexts (Jamison et al., 2022). Here, students were active participants rather than passive recipients.

4. Result of the Activity
   The activity achieved its main objective of introducing basic taxation concepts in an accessible and contextual way. Three results can be identified:
   a. Students gained an introductory understanding of the function of taxes, employee tax obligations, and non-taxable income, as reflected in their questions.
   b. The school gave a positive response and supported the activity.
   c. The volunteers gained experience in delivering tax education directly in a school setting. The evaluation was qualitative, based on observation and participants' direct responses, so the activity has not measured changes in knowledge or compliance behavior. A similar activity at a vocational school in Medan reported that most students had little understanding of taxation before the session and that understanding improved afterward (Simanjuntak et al., 2023). Because of this difference in measurement, our results cannot be compared directly with theirs. This is why pre-test and post-test measurement is recommended for future activities.
5. Impact on the Community
   The impact can be seen at several levels. *For students*, the activity introduced taxation as part of work readiness, which matters because many will soon become employees or entrepreneurs with tax obligations. Education is a constructive way to foster compliance: research on self-employed taxpayers found that tax education was positively related to committed tax compliance, whereas fear-appealing messages were not (Trawule et al., 2022). *For the school*, the activity connected teachers and students with tax officials and a vocational training institution, which they can approach for further information. *For the partner institutions*, the activity supported the DGT's Tax Awareness Inclusion efforts in secondary education and gave UNTIRTA volunteers a place to apply their knowledge (Directorate General of Taxes [DGT], 2025a). The collaboration among UNTIRTA, the DGT, KPP Pratama Serang Barat, and the Center for Vocational Training and Productivity is an example of collaborative governance, in which each institution contributes different expertise to a shared public goal. Research on collaborative arrangements suggests that such cooperation can benefit the communities involved (Coleman et al., 2023).
6. Sustainability
   Sustainability is supported by several factors. First, Renjani is a routine DGT program implemented across Indonesia (DGT, 2025b), and in Banten the regional DGT office inaugurated 704 volunteers to be placed at 10 tax offices (DGT, 2025a). Together with the tax center partnership, this gives new volunteer cohorts a framework to continue school-based education. Second, the school has shown openness to the topic, and materials from the seminar can be reused for future classes. Third, future programs can strengthen

sustainability by using pre-tests and post-tests, follow-up evaluations, and involving teachers as facilitators so that tax education continues after the volunteers leave. The main limitation is that long-term effects on students' knowledge and compliance have not yet been measured.



Figure 1. Implementation of the Tax Goes to School Activity at SMK Negeri 1 Kota Serang

Conclusion

This community service activity aimed to describe the implementation, methods, and outcomes of the Tax Goes to School program and to analyze its impact on tax literacy among vocational high school students as preparation for entering the workforce. Group 12 of the Tax Volunteers of Universitas Sultan Ageng Tirtayasa carried out the activity at SMK Negeri 1 Kota Serang on May 13, 2026, through an interactive seminar with speakers from KPP Pratama Serang Barat and the Center for Vocational Training and Productivity. The first session covered the function of taxation and workplace tax obligations, and the second covered work readiness. A question-and-answer session followed.

The activity can be considered successful in terms of implementation and initial outcomes. It ran as planned, received support from the school, and involved students actively, as shown by their questions on tax payment mechanisms, non-taxable income, and employee tax obligations. These results indicate that students gained an introductory understanding of taxation in a contextual way linked to their future roles as workers. However, the evaluation relied on observation and participants' direct responses, so the activity's impact on tax literacy, and any change in compliance behavior, cannot yet be confirmed. Future programs should use pre-tests and post-tests and follow-up evaluations, involve teachers as facilitators, and coordinate with the DGT's continuing education programs so that tax education for vocational students becomes measurable and sustainable.

The activity demonstrates that contextual and interactive tax education supported by cross-institutional collaboration can be an effective approach to introducing taxation to the younger generation. The program also strengthens the role of higher education institutions, particularly UNTIRTA through the Tax Volunteer Program, as agents of tax education and public awareness.

For future activities, similar programs are recommended to be expanded to more vocational schools and other educational levels. Future implementation should also consider using quantitative evaluation methods, such as pre-tests and post-tests, as

well as follow-up assessments, to measure changes in students' tax knowledge and awareness over a longer period.

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