



Upgrade your knowledge in tax: Tax awareness from an early age in education

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ABSTRACT

Taxes are the main pillar of government development funding, as mandated by Indonesian law. The primary challenge at Erenos High School in South Tangerang is the lack of taxpayer awareness regarding tax compliance. There is an urgent need to change citizens' perspectives on fiscal education from an early age through systematic strategies, including curriculum and student activities. The education sector has welcomed the Directorate General of Taxes' initiative to include tax education in the curriculum, fostering tax awareness among the younger generation. The implementation process includes several phases: interviews and discussions, module preparation, presentations, training and discussions, and mentoring. The Community Service Team monitored the activities, observing significant student interest in the subject matter presented. The students' enthusiasm and high participation indicated strong curiosity, evidenced by the variety of questions directed at the speakers. The speakers' engagement in asking about the students' tax knowledge was clear from the final evaluation results, showing that 91.8% of participants felt they had begun to understand their responsibilities as taxpayers. This initiative aims to instill a sense of tax awareness early on, ensuring that future generations are well-informed and compliant with tax regulations, ultimately supporting government development efforts.

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1. INTRODUCTION

Taxpayers contribute to the country's finances; the taxes paid by the public are then deposited into the government's account and allocated for the funding of various public facilities. This tax payment directly benefits society by supporting daily life facilities, given its fundamental role in supporting public interests (Mardiasmo, 2011). Development is funded by tax revenues, obtained from both central and local government levels. The obligation to pay taxes is enforced by law, in accordance with the laws of the Republic of Indonesia. According to Article 1 of Law Number 28 of 2007 concerning General Provisions and Tax Procedures (KUP), which was later updated by the Law on the Harmonization of Tax Regulations (HPP) Number 7 of 2021, it is explained that tax contributions are an obligation for every individual and

entity to the state (Kementerian Keuangan Direktorat Jenderal Pajak, 2022). The law explicitly establishes the mandatory nature of taxes but does not directly explain their use for the common good. Taxes play an essential role in government operations, contributing about 68.6% of total state revenue each year, indicating that the nation's survival heavily depends on tax funds. There is a high hope to create a society that is not only intellectually intelligent but also prosperous, fair, and living in peace through the use of tax funds. Awareness of the importance of taxes from a young age is key to ensuring support for this source of state revenue. Therefore, it is important for every citizen to build psychosocial awareness in fulfilling tax payment obligations as a form of appreciation for the facilities obtained through tax funds (Rachmany, 2021).

This activity is a form of community service aimed at increasing awareness of the importance of taxes among high school students, especially at Erenos High School. The community service, titled "Early Tax Awareness in Education," is expected to have an impact through the younger generation, creating a tax-aware Generation Z. Various improvements continue to be made by the government in the context of tax administration, known as self-assessment. This initial step of improvement starts at the individual taxpayer level, where taxpayers are entrusted by the government to independently report their assets and calculate their own tax liabilities, to then pay the determined amount to the bank. This indicates that the government has fully entrusted the responsibility of tax payment management to taxpayers, although in reality, tax is an obligation that must be fulfilled. Taxpayers are expected to increase their awareness of the importance of paying taxes. This trust placed by the government is an answer to the question of how transparent the tax system in Indonesia is. It shows a mutual commitment between the government and society to create a transparent and fair tax system, free from any form of fraud and injustice.

Regarding the issue of taxpayer compliance in fulfilling their obligations, which is currently also being pursued by the Directorate General of Taxes (DJP), is the low level of taxpayer compliance (Cahyadi et al., 2022; Syahrenny et al., 2023). The Community Service Team changes students' mindsets to be more proactive about taxes, requiring a structured method that can be integrated into the educational curriculum and student activities from an early age (Abbas et al., 2021; Sari et al., 2023). The DJP will consistently implement a series of initiatives, including: (1) Outreach on the importance of tax awareness delivered by DJP staff; (2) Targeted at students from elementary school, junior high school, high school, to university level; (3) With the aim of providing knowledge about the crucial role of taxes in supporting national development; (4) To be carried out continuously (Arsandi & Ahmad, 2022). Implementing the concept of tax understanding in the academic curriculum, by integrating "tax awareness" into basic general courses, aims to create learning materials that encourage educational goals and produce inclusive and effective tax understanding (Dari, 2019). In the next 5 to 7 years, it is hoped that the concept of taxation will become more integrated and widely known in higher education curricula. The program aimed at achieving this is called the Tax Awareness Inclusion Program in Education. The concept of "inclusion," rooted in the adjective "inclusive," refers to a condition where knowledge about a subject is not limited to certain groups but can be accessed by everyone without barriers. The opposite of inclusive is exclusive, which means it can only be understood or accessed by a few people. The target of tax awareness inclusion is individuals who also have obligations as taxpayers. The inclusion of tax awareness that is to be developed is rooted in awareness, so the planning and implementation of this inclusion program require careful preparation and continuous implementation. This program considers tax awareness as an important element that needs to be structured and continuously instilled in the education sector (Rahman, 2018).

The Community Service Team integrates an understanding of taxes into the education system, hoping to eventually produce a high-quality and integrity generation from Indonesia. This vision is

expected to be realized through increased awareness of the importance of taxes, which will later create a culture of compliance in taxation. By 2045, it is hoped that a generation will emerge that proactively understands, pays, and reports their taxes regularly. This will change the negative perception of tax payment into a positive trend where citizens compete to show their tax compliance (Akbar et al., 2024). Since 2014, initiatives by the Directorate General of Taxes (DJP) have begun, with the recognition that the core of the tax system in this country, namely the self-assessment system (SAS), relies heavily on taxpayer awareness. Taxpayers realize that the essence of SAS will be lost. The formation of taxpayers' attitudes responsible for their tax obligations is key to actualizing SAS. Integrating tax awareness education programs into the main strategy in its implementation. Through educational activities and student activities, this program aims to instill tax awareness (Rahayu, 2020).

The integration of tax awareness in the General Basic Curriculum (MKDU) components in higher education institutions, including subjects such as Pancasila, Citizenship, Indonesian Language, and Religious Studies, becomes a main strategy. This approach is reinforced through programs from student affairs departments that provide guidance for new students and participants of community service programs (KKN), emphasizing a deep understanding of the vital role of taxation in society (Erstiawan & Binawati, 2023; Syah et al., 2023). Universities implement government initiatives by spreading tax awareness among high school students as part of education, so they understand the importance of taxes and compliance in paying taxes from a young age.

Additionally, to achieve financial autonomy, relying on tax revenues as the primary source in the national budget is not a wise strategy. Therefore, it is important for a country to explore alternative financing sources, such as through government investments and other sources. If tax awareness among the public does not improve, it is not impossible that this country will be forced to cover its budget deficit by borrowing from other countries. Moreover, financial independence is necessary to ensure that expenditures can be financed from various sources, not limited to taxes alone. Taxpayers must be made aware of integrity and self-assessment, as these concepts are closely related to the principle of integrity in tax payment, allowing taxpayers to independently calculate, pay, and report their tax obligations. The principle of mutual cooperation, ingrained in ancestral culture, encourages cooperation and voluntary awareness in paying taxes, as part of a shared responsibility in advancing national economic development, reflecting the values of solidarity and unity in achieving common welfare.

The education sector has welcomed the initiative launched by the Directorate General of Taxes (DJP), namely including tax education in the curriculum to foster tax awareness among the younger generation from an early age. This initiative aims to instill a sense of obligation among students towards the sustainability and prosperity of the country. The Community Service Team instills values of cooperation and solidarity in national development and compliance with applicable laws and regulations, all rooted in the principles of Pancasila. The legislation regulating tax obligations has been clearly formulated in the Tax Law, a branch of the 1945 Constitution of the Republic of Indonesia. The realization of synergy between two government initiatives is achieved through the signing of a Memorandum of Understanding (MoU) involving the Ministry of Finance and the Ministry of Education and Culture, with document numbers MoU-21/MK.03/2014 and 13/X/NK/2014, aiming to raise tax awareness through the education sector. This cooperation is strengthened by an additional MoU, numbers MoU-4/MK.03/2016 and 7/M/NK/2016, focusing on developing synergy in taxation through an educational approach. This initiative aims to cultivate a tax-aware ethos from an early age, as a strategic step towards strengthening the tax system in Indonesia for the future. With efforts to increase awareness, it is hoped that a generation will be formed that is not only compliant in fulfilling tax obligations but also has a strong sense of patriotism and love for the homeland. This can be achieved through several strategic steps such as: (1) Educating students about the tax system in Indonesia; (2) Fostering awareness among students about the

importance of fulfilling tax obligations; and (3) Cultivating positive values, attitudes, and understandings related to taxes among students. Based on field observations and discussions with the principal of Erenos High School, several problems were identified, such as the lack of introduction to tax awareness among students and basic knowledge in tax education. From these problems, the objectives of this community service are to determine the level of early tax awareness among students and to ascertain the level of knowledge in tax education among students.

2. METHODS

The Community Service Program (PKM) for students is carried out by the Service Team. The Service Team uses an educational approach consisting of three main phases: initial research, implementation, and presentation of results. The successful execution of these educational sessions was made possible through communicative agreements between several faculties of Matana University and Erenos High School, Tangerang, which were arranged during the planning phase. The details of the implementation planning process are as follows: (1) A series of Empowerment and Community Service (PKM) activities focused on a counseling session titled "Upgrade Your Knowledge In Tax – Understanding Taxes from a Young Age in the Educational Context" was held in support of government initiatives; (2) The venue for the event was the auditorium of Erenos High School, located at Jl. Palapa No.68, Serua, Kec. Ciputat, Kota Tangerang Selatan, Banten 15414; (3) The number of participants involved in this counseling program, namely 11th and 12th grade students at Erenos High School, reached 61 people; (4) The schedule and stages of the program implementation can be seen in Table 1.

Table 1. Implementation schedule and stages

Date	Details
23 February 2024	School Location Survey and Discussion
1 March 2024	MCC Signature and School Location Survey
8 March 2024	Create Material and Prepare Pretest and Posttest
15 March 2024	Implementation Stage

Four methods are used in carrying out community service activities, namely interviews and discussions, module preparation, presentations, training and discussions, and mentoring. We will discuss the four methods of service activities in more detail.

Interview and Discussion

In the initial stage, the team conducted visits to the PKM location for interviews and discussions as shown in Figure 1. Based on brief interviews with educators and students, an agreement was reached regarding the importance of tax socialization for students. The next process involved obtaining permission for PKM, setting the agenda for activities, and forming the counseling team. Collaboration was also established with Erenos High School in Tangerang to prepare the facilities and infrastructure needed for the activities.

Modules

The training module contains basic knowledge about early tax awareness in the education sector. Additionally, the module explains the importance of taxes in Indonesia's economy in relation to tax

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awareness. Besides providing basic knowledge, the presented module also emphasizes examples tailored to specific issues to understand early tax awareness in the education sector.



Figure 1. Interview and discussion

Presentations, Training, and Discussions

The implementation of this educational session was successfully carried out thanks to the communicative agreement between the faculty of Matana University and SMA Erenos Tangerang, which was arranged in the planning phase. The details of the implementation process are as follows: (1) As an opening activity, the PKM team administered a pretest to participants to measure their level of understanding and awareness about taxes; (2) The delivery of counseling material used a varied and interactive lecture approach to comprehensively explain tax concepts, with several speakers presenting the material as shown in Figure 2.



Figure 2. Presentations, training, and discussions

Assistance

In this stage, the team is tasked with evaluating students' responses to the final test conducted during the activity. Additionally, the team outlines the benefits of the activity and the outcomes resulting from the Community Service program conducted by the lecturers for students at SMA Erenos Tangerang. The stages of the community service activities can be seen in Figure 3.

3. RESULTS AND DISCUSSION

These are the explanation of the results of each stage of service activities carried out by the service team.



Figure 3. Stages of community service activities

Interview and Discussion

The initial meeting phase included interviews and discussions. This activity was carried out twice, on 26 February 2024, and 1 March 2024. On 26 February 2024, the Community Service team initiated the community service program at SMA Erenos, located at Jl. Palapa No.68, Serua, Kec. Ciputat, Kota Tangerang Selatan, Banten 15414. During this first visit, the Community Service team presented the service aspirations outlined in the proposal to the Principal of SMA Erenos. This collaboration is formalized in an MOU and is expected to enhance tax awareness from an early age within the educational environment.

On the same day, the university team and the Erenos School team were introduced according to the proposed service program. The PIC from the Erenos School team was the Principal of SMA Erenos. The University team conducted initial interviews and discussions with Mrs. Sovia regarding this service plan. The results obtained from the initial interviews and discussions on 1 March 2024, are presented in Table 2.

Table 2. Initial interview results

Questions	Answers	Solutions
Do participants understand the benefits of tax compliance?	Participants do not understand the benefits of tax compliance	Provide an explanation of tax benefits.
Are participants aware of the importance of taxes from an early age?	Participants did not understand taxpayer awareness from an early age	Provide an explanation of the importance of awareness about taxes from an early age.
Are the participants ready to become a proactive generation in country development in 2045?	Participants were not prepared for this	In 2045, it is hoped that a generation will emerge who proactively understands, pays and reports their taxes regularly.

Modules

The community service activities continued with the development of modules, as seen in Figure 4 and Table 3. These modules were then distributed to the training participants. Through these modules, participants gained knowledge about the importance and benefits of taxes. Tax awareness from an early age in the educational environment is crucial for achieving Indonesia Emas 2045. By 2045, it is hoped that a generation will emerge that actively understands, pays, and regularly reports their taxes.

Presentations, Training, and Discussions

During the implementation of the community service program, the observation by the team indicated a significant interest from the students in the educational content. The enthusiastic participation, marked by active involvement in the learning and counseling processes, stood out prominently. The students' deep curiosity was manifested through various questions they posed to the speakers. A two-way interaction was established, with the speakers also exploring the participants' knowledge about tax matters, as evidenced by the evaluation results where the majority, 90%, of students expressed understanding of taxation and acknowledged their responsibilities as taxpayers. Analysis of the test

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responses afterwards indicated the impact and benefits of the applied method, where at the beginning of the session, students were presented with an initial test consisting of a series of questions on tax matters, accessible in Table 4.



Figure 4. Training modules

Table 3. Training modules

Materials	Links
Tax Awareness from an Early Age	https://drive.google.com/file/d/1dXtgGb4wi07cMWx-7iYTo-6jPEi67ZsW/view?usp=drive_link
The Importance of Taxes in the Indonesian Economy	https://drive.google.com/file/d/1bVMrkhRp5ackKGWSphKEr9kCA2wW e2rj/view?usp=drive_link

Table 4. Test material

Materials	Links
Pre-Test	https://docs.google.com/forms/d/19jXw31gR9neU2i_CmbysSkfGYBdUm7IXLzbbt0x4khk/viewform?edit_requested=true
Post-Test	https://docs.google.com/forms/d/1e_ivQuV8PQZX1b0HxUSVS-MMp1uL3r1TlxQmb73KE0w/viewform?edit_requested=true

The pre-test results for the question “What is the main source of government revenue?” showed that around 89.8% of them were unaware that the main source of government revenue is taxes. Whereas the post-test results, as evidenced by their response to specific questions, showed that 93.4 percent of them stated that the main source of government revenue is from taxes.

The pre-test results for the question “What is tax?” showed that about 62.7 percent of them had a basic understanding of tax but were not fully aware or did not understand the importance of tax. Whereas the post-test results, as evidenced by their response to specific questions, showed that 91.8 percent of them stated that tax payment is obligatory and compulsory.

The pre-test and post-test results for the question “Who is required to pay taxes?” showed that the students already understood who is obligated to pay taxes. Their response was that taxpayers, in this case, are citizens who are obligated and mature enough. The pre-test results for the question “What are the economic policies in Indonesia?” showed that they were still ambiguous in answering the question, with no answers provided during the pre-test. Whereas the post-test results, as evidenced by their response to specific questions, showed that they answered that the economic policies include fiscal and monetary policies.

The pre-test and post-test results for the question “Why is it mandatory to pay taxes?” showed that they understood the importance of paying taxes. In this case, paying taxes is mandatory as a tangible contribution from taxpayers to the country. For a comparison of the evaluation results before and after the intervention as a whole, refer to Figure 5.

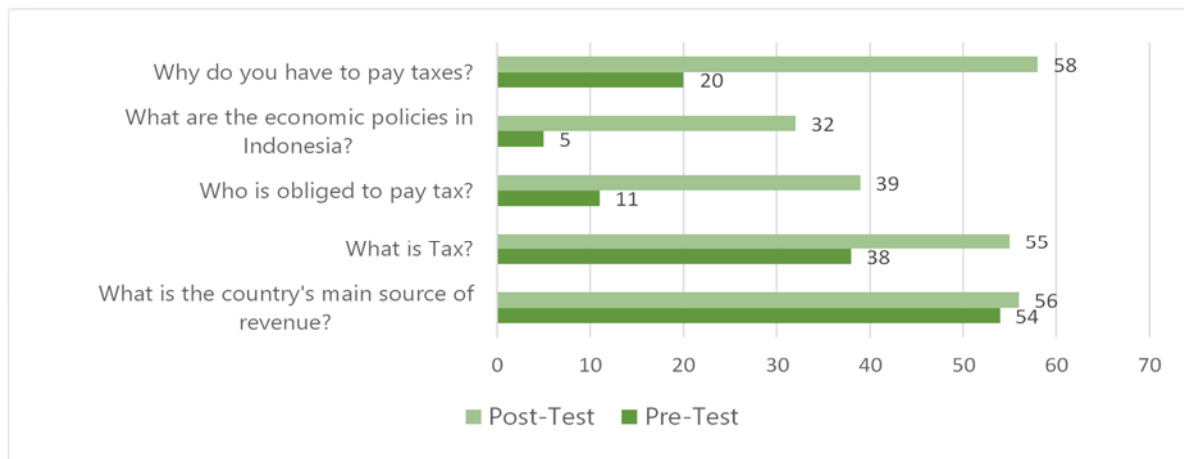


Figure 5. Evaluation of results before and after intervention

“Why should we be tax-conscious?”, tax awareness culture should be instilled from an early age through education so that tax consciousness becomes one of the characteristics of the nation’s generation who love their homeland and defend the country by being aware of fulfilling tax rights and obligations. Tax is a mandatory contribution to the state owed by individuals or entities that is compulsory under the law, without receiving direct compensation, and is used for the state’s needs for the greatest prosperity of the people.

The importance of providing tax education is not only for those who already have tax responsibilities but also for students who will eventually become taxpayers. Socializing the concept of tax as a form of mutual cooperation carried out by the entire Indonesian society to achieve the welfare of the people. Students are very happy and enthusiastic when receiving tax-related materials, even though initially they were still hesitant and afraid of the questions. Through interesting socialization, students understand the material and easily grasp it, as evidenced by the many questions related to taxation. Recognizing the enthusiasm of the students, the PKM team distributed prizes to prove their active participation in the information activities conducted. Participant response evaluations are available in Table 5.

Table 5. Participant response evaluation

Questions	Respondent’s answers				
	B	P	S	G	E
What do you think about the presentation of material from resource persons? "Upgrade Your Knowledge In Tax - Tax Awareness from an Early Age in School"	1 (2%)	2 (4%)	3 (6%)	24 (48%)	20 (40%)
What do you think about the presentation of material from resource persons? "The Importance of Taxes in the Indonesian Economy"	2 (4%)	3 (6%)	6 (12%)	22 (44%)	17 (34%)

Description: B = Bad; P = Poor; S = Sufficient; G = Good; E = Excellent

Assistance

Based on observations, it can be concluded that the students involved in the socialization activities have gained some understanding of the materials we presented. Through this PKM program, students are given the opportunity to gain a deeper understanding of tax concepts and the importance of tax awareness in education from an early age, as depicted in Figure 6.

During the closing session, it became evident that participants have begun to understand and appreciate the role of taxes in daily life, which can be grasped through explanations of basic tax concepts and their application in the educational realm. From discussions about the context and objectives of this outreach program, it is clear that the program has benefits in terms of: (1) Enhancing knowledge and awareness of taxation among students; (2) Motivating participants to continue learning and developing awareness of the importance of paying taxes from an early age; and (3) enriching the teaching capabilities to create sustainable innovation and creativity, thus advancing the world of science in accordance with the principles of the Higher Education Tri Dharma.

The expected outcome is that students will have a better understanding of taxes, both in terms of collection and the benefits of paying taxes. The weakness of the expected outcomes in this PKM is that many students are still unaware of what taxes are and the importance of paying taxes, thus there is a need for simulation activities in the process and importance of paying taxes. Compliance awareness towards tax regulations, one of which is tax payment and reporting.

Students interpret all the basic principles of taxation set forth in Law Number 16 of 2009 concerning the fourth revision of Law Number 6 of 1983, as elaborated in Article 1 paragraph 1. This article emphasizes the obligation of individuals and entities to make financial contributions to the government in accordance with tax laws, without receiving direct benefits, which will later be used for collective purposes to achieve maximum prosperity for the society. Most students are not yet familiar with the world of taxation and its various types. In Law Number 28 of 2009, Article 2 explains about local taxes and regional levies, including a list of taxes applicable at the provincial level as well as at the district or city level, along with the types of taxes.

In order to build nationalistic spirit and character, integrating education about tax awareness into the Pancasila and Civic Education curriculum is considered crucial. This aims to foster an understanding of the importance of tax contributions for students. This education plays a vital role in instilling values of love and loyalty to the country, rooted in the principles of Pancasila. Through this approach, it is hoped that it can encourage the formation of responsible citizens in terms of tax obligations, which is one aspect of civility.



Figure 6. Assistance regarding tax awareness from an early age

There is concrete evidence that tax contributions significantly enhance societal intelligence and play a crucial role in advancing the quality of education. This is evident from the allocation of tax revenue to the State Budget (APBN), which is then allocated to various Ministries, Agencies, and Institutions, including other institutions, to finance government operational needs such as employee salaries and allowances, development initiatives, subsidies, debt management, social support, and various other necessities (Adiyanta, 2020; Akbar & Hapsari, 2023).

To advance targeted inclusion, both institutions conducted a Training of Trainers (TOT) program, with participants consisting of representatives from the Directorate General of Taxes and lecturers or educators from the Ministry of Research, Technology, and Higher Education. The Training of Trainers (TOT) program is implemented as a realization of the agreements made, aiming to provide training for lecturers from various universities within their respective L2Dikti areas, based on the curriculum obtained during the training period. Through similar initiatives from various entities, it is expected that in the next two decades, tax volunteers will emerge who promote tax awareness, led by young generations and educated individuals. With the growth of civil and political organizations supporting these initiatives, tax awareness is projected to reach its optimal level of optimization in the next 40 years, where the obligation to pay taxes by every citizen is no longer perceived as a burden. This will shape a well-integrated tax system that aligns with national values and identity.

4. CONCLUSION AND RECCOMENDATIONS

Participation in Community Service (PKM) focusing on tax awareness enables students to develop a deep understanding of the importance of taxes in the state system. This program aims to cultivate awareness of tax responsibilities, starting with loyalty in paying taxes according to their capacity as students. The program also encourages students to remind their families, especially regarding overdue vehicle taxes. Students are encouraged to remind their parents about the importance of paying property taxes and other taxes arising from daily household activities. The introduction of taxation materials and tax awareness integrated into this program plays a vital role in nurturing tax awareness in students from an early age.

Here are some proposals for students, the government, and future service operational services related to education in enhancing taxpayer awareness: (1) Students should actively participate in tax training and workshops organized by the government or other institutions. This will help them understand their tax obligations, thereby assisting in making better and timely decisions regarding taxes and utilizing available information sources to improve their understanding; (2) The government should create effective communication platforms to facilitate discussions about taxes and taxation. Additionally, the government should commit to organizing and promoting tax training and education programs for students regularly, focusing on improving understanding of taxation, as well as tax supervision and reporting; (3) Community service activities should be consistent with tax training and workshops focusing on enhancing students' and the community's understanding of this topic. Moreover, integrating technology into the learning process (e.g., webinars, e-learning modules, and mobile applications) can help improve access and participation in these activities. After conducting these activities, the service team suggests that the service activities continue with socialization to taxpayers, starting from the students' closest environment. This aims to increase awareness among taxpayers about the importance of tax payment for the country. This community service has unavoidable limitations. Disclosure of limitations aims to ensure that this community service is understood without misleading interpretations. Additionally, disclosing limitations is intended for future service teams to fill gaps by providing a deeper understanding of taxation by integrating technology into the learning process.

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