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Tax Education for Students at SMKN 6 Jakarta as Aspiring Entrepreneurs: Implementation of a Student Community Service Program in Collaboration with the Direktorat Jenderal Pajak

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A B S T R A C T

This community service activity aims to improve the tax literacy of vocational high school students as future entrepreneurs and taxpayers. The activity was held at SMK Negeri 6 Jakarta on April 20 through an educational-participatory seminar in collaboration with the Direktorat Jenderal Pajak. The methods used included interactive presentations, discussions, and evaluations using pre-tests and post-tests. The activity process encompassed the preparation, implementation, and evaluation stages of learning. The results showed a significant improvement in students' understanding, as evidenced by an increase in the average score from 73.5 to 96.5, with 91% of participants achieving a perfect score. Students' perceptions of taxes also shifted to a more positive outlook. This activity has implications for increasing students' awareness and readiness to fulfill their tax obligations in the future.

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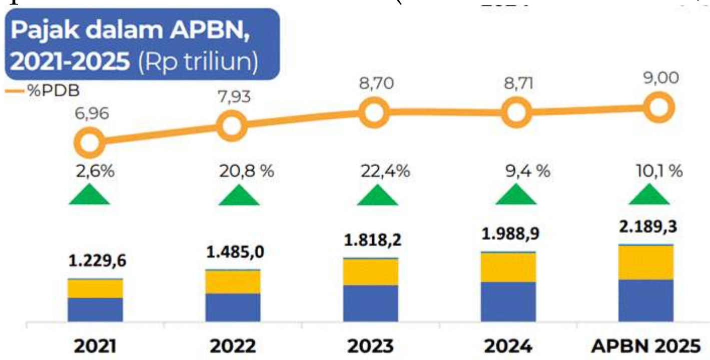
INTRODUCTION

Taxation is a critical component of national revenue management (Trawule et al., 2022). More than 80% of Indonesia's government revenue comes from the tax sector, meaning the success of development programs depends heavily on the optimization of tax revenue (Hakimatunnisa et al., 2025).



Source: Ministry of Finance of the Republic of Indonesia (2025)

Figure 1. Tax Revenue in the 2021–2025 State Budget

In line with this, the Direktorat Jenderal Pajak (DJP), as a first-level agency under the Ministry of Finance, plays a strategic role in formulating, administering, and implementing tax policies effectively and accountably so that government revenue can be achieved in accordance with the State Budget targets. However, significant challenges remain, including low levels of formal compliance, as evidenced by the disparity between the number of registered taxpayers and those actively filing annual tax returns (Hakimatunnisa et al., 2025). This aligns with research by (Trawule et al., 2022) and (Musimenta, 2020) which indicates that tax compliance behavior is influenced not only by knowledge but also by psychological factors such as attitudes, perceptions, and individual motivation regarding tax obligations. Research by (Guna et al., 2022) confirms that tax awareness and knowledge are key factors influencing tax compliance.

The role of early tax literacy is considered crucial in fostering tax awareness and compliance among the younger generation; however, in reality, the level of tax understanding among students and university students remains relatively low (Hadiani et al., 2025). These findings are also supported by research from (Gloria et al., 2025) and (Kleber et al., 2025), with study results showing that formal education and the social environment play a significant role in shaping the tax awareness of the younger generation.

Survey results indicate that while interest in entrepreneurship among the younger generation is quite high (67%), understanding of tax incentives and regulations for MSMEs remains limited (Hadiani et al., 2025). A similar situation is also found in the context of secondary education, where the lack of a fiscal perspective from an early age underscores the need for systematic changes through the curriculum and student activities (Karlinah et al., 2024).

Generation Z, which currently dominates high schools, vocational schools, and universities, has great potential to become a tax-compliant generation if provided with structured and sustained education. From a behavioral psychology perspective, the development of tax awareness at a young age is heavily influenced by learning experiences, perceptions, and individual internal motivation (Kleber et al., 2025). Many of them have a significant interest in entrepreneurship, making knowledge of tax obligations for business owners essential (Hadiani et al., 2025). Experience from a number of other community service programs aimed at the younger generation shows that presenting context-appropriate material, supplemented by pre-tests and post-tests, has proven effective in tangibly improving participants' understanding (Ferli et al., 2024).

Various community service activities demonstrate that an educational approach through seminars, training, and outreach programs can significantly enhance tax understanding and awareness, particularly among students and the younger generation (Dwianika et al., 2022) and (Saraswati et al., 2024). Similar results have also been found in various community service programs in Indonesia that emphasize the importance of tax literacy as preparation for the workforce and entrepreneurship (Fahira et al., 2022) (Smith et al., 2025) (Triandani & Anggriani, 2025).

As part of efforts to strengthen tax literacy, the DGT has initiated various educational programs, including initiatives to incorporate tax education into school and university activities as well as partnerships through tax volunteer programs. These activities aim to instill tax awareness from an early age and bridge the communication gap between tax authorities and the public (Hakimatunnisa et al., 2025). Higher education institutions are seen as having a strategic role in collaborating with the DGT and secondary schools to provide contextually relevant educational programs for the younger generation (Hadiani et al., 2025).

As a form of support for these efforts, this Community Service activity was carried out in collaboration with the Direktorat Jenderal Pajak under the theme "Basic Tax Literacy as Preparation for the Workplace and Entrepreneurship." The activity targeted vocational high school students majoring in Accounting at SMK Negeri 6 Jakarta. The selection of the Accounting major was based on information from teachers that students had already acquired the basics of accounting and an introduction to taxation in their studies, allowing the material to be structured at a more practical level without having to repeat overly basic concepts. If the target audience were expanded to non-accounting majors, there was concern that a gap in understanding might arise due to a lack of foundational concepts, which could reduce the effectiveness of the material delivery. Therefore, focusing on the Accounting major is considered the most appropriate approach to ensure that the activities remain within the participants' capabilities while remaining relevant to their interests in finance and entrepreneurship.

The community service curriculum emphasizes basic tax literacy as preparation for entering the workforce and the business world, covering explanations of tax concepts, their functions and roles in the State Budget, the rights and obligations of taxpayers, as well as an introduction to tax regulations for Micro, Small, and Medium Enterprises (MSMEs) and individual entities. With this approach, the program is expected to foster an initial understanding and cultivate a positive attitude toward tax compliance among students as future employees and entrepreneurs.

IMPLEMENTATION AND METHODS

Before the program was implemented, the following conditions were identified: students were generally familiar with taxes through their school curriculum, but their understanding remained conceptual and was not yet connected to the realities of their lives as prospective young workers and entrepreneurs. Many students had begun earning side income but were not yet aware of the tax implications. The expected outcomes of implementing this method are: (1) a significant increase in basic tax literacy scores after attending the seminar; (2) the development of awareness that taxes are directly related to their current and future economic activities; as well as (3) the development of a positive attitude toward tax compliance as part of professional work ethics and entrepreneurial responsibility, consistent with findings that tax and financial education can enhance young people's understanding and readiness to act as law-abiding citizens in fiscal matters (Ferli et al., 2024).

This Community Service activity employs an educational-participatory approach designed to address the low level of basic tax literacy among vocational high school students while fostering awareness of tax compliance from an early age. This method adapts the implementation model of tax and financial literacy Community Service Program previously proven effective, namely through the stages of preliminary research, material development, conducting interactive seminars, and evaluation via pre-tests and post-tests (Karlinah et al., 2024).

The event was held at SMK Negeri 6 Jakarta, in the Institutional Accounting and Finance program, located in Kebayoran Baru, South Jakarta. The activity was conducted in the form of a one-day in-person tax seminar and educational session, with an estimated total duration of approximately 1–1.5 hours, covering the opening, pre-test, presentation of materials by the community service team and speakers from the Direktorat Jenderal Pajak (DJP), a Q&A session, post-test, and closing. The number of participants was set at around 30–35 11th-grade students majoring in Accounting, selected purposively based on teacher recommendations as students who have taken accounting and introductory taxation courses, so they are expected to possess the necessary foundational knowledge.

Data collection techniques utilized pre-test and post-test questionnaires to measure tax literacy levels before and after the activity, supplemented by observations during the sessions. This approach draws on previous community service practices that assessed the effectiveness of education by comparing scores before and after the presentation of the material (Ferli et al., 2024). The questionnaire instrument contains multiple-choice questions regarding basic tax concepts, the functions of taxes, the rights and obligations of individual taxpayers, and the tax obligations of small business owners/SMEs. Content validity is ensured through a review process by faculty members in the field of taxation and accounting instructors, while indicative reliability was estimated through the internal consistency of the questionnaire items and their alignment with the measurement objectives, referencing similar evaluation practices in tax education programs and tax volunteer initiatives (Hakimatunnisa et al., 2025) and (Karlinah et al., 2024).

Broadly speaking, the implementation of the method consists of several stages. First, a situational analysis and initial coordination with the school and the DGT were conducted through communication and informal needs assessments with accounting teachers to map the baseline level of students' tax literacy. A similar approach was used in tax education activities at other schools through needs surveys and initial discussions with partners (Karlinah et al., 2024) and (Hakimatunnisa et al., 2025). Preliminary information indicates that students are generally familiar with the term "tax," but do not yet understand the Non-Taxable Income (NTI) threshold, the mechanism for imposing Income Tax (PPh), or the tax obligations of small business owners.

Source: Author's documentation (2026)

Figure 2. Flyer for the seminar "The Role of Tax Education in Preparing the Younger Generation and Aspiring Entrepreneurs," featuring information on the location, time, date, and speakers.

Second, the community service team developed the materials by exploring the following topics: (1) "Side Hustles Today: Making Money, But Are You Prepared?", which links students' entrepreneurial activities (online sales, services, content creation) to potential tax obligations; (2) the importance of business orderliness in terms of financial record-keeping and regulatory compliance; (3) simple cash flow management and the separation of personal and business finances as prerequisites for understanding tax obligations; and (4) a shift in mindset that taxes are an indicator of a business moving up a level, not merely a burden. This material was then aligned with the DGT's presentation on basic tax concepts, taxable entities, the Personal Income Tax Exemption (PTKP), the basis for imposing Income Tax (PPh), as well as a simple simulation of when income becomes taxable and how to calculate it, following the format of tax seminars for the younger generation that combine theory with practical examples (Hadiani et al., 2025).

Third, on the day of the event, students first took a pre-test before the presentation of the material to identify their initial level of basic tax literacy. The activity then continued with a presentation of the material by the community service team in collaboration with the DGT, using interactive lectures and discussions. This approach is based on the discussion model used in tax outreach, which facilitates direct feedback between the presenters and the participants. The interactive lecture and discussion method was chosen because it is effective in increasing participant engagement and deepening understanding—both conceptually and practically—regarding taxation. This approach aligns with various tax education programs that integrate theory, case studies, and direct interaction to enhance tax awareness more effectively (Hadiani et al., 2025). Participatory observation was conducted to record the level of student engagement, the types of questions raised, and responses to the case examples provided. At the end of the session, a post-test was administered with items of equivalent difficulty to the pre-test to measure improvements in understanding, as applied in the financial literacy community service for high school students (Ferli et al., 2024).

Fourth, the pre-test and post-test data were analyzed using quantitative descriptive methods to examine changes in average scores and the distribution of correct and incorrect answers, which reflect improvements in students' basic tax literacy. This analysis was supplemented by qualitative findings from observations and discussion notes, such as changes in attitudes toward taxes or the emergence of new awareness regarding their obligations as prospective taxpayers and entrepreneurs. This mixed-methods approach aligns with practices in tax education program evaluation that assess not only cognitive aspects but also understanding and attitudes toward tax obligations (Karlinah et al., 2024) and (Hakimatunnisa et al., 2025) .

Table 1. Effectiveness Measurement Indicators for Community Service Programs and Target Outcomes

No	Indicators	Performance Targets
1	Tax education activities attended by students from SMKN 6 Jakarta	At least 85% of the total invited participants attend, i.e., 30–31 participants.
2	Participant engagement throughout the entire series of activities (pre-test, presentation of material, discussion, post-test)	At least 80% of total participants fully participated in the activities from start to finish.
3	Improved participant understanding of tax-related material	At least 75% of total participants showed an increase in post-test scores compared to pre-test scores.
4	Participants express interest in attending further tax education	Participants demonstrate interest in follow-up activities through

	activities.	engagement in discussions, questions asked, and positive feedback in evaluations.

RESULTS AND DISCUSSION

General Overview

Tax education activities conducted as part of the Community Service indicate that tax literacy among the younger generation, particularly vocational high school (SMK) students, is still in its early stages and tends to be largely conceptual. Most students are familiar with the general term "tax," but do not yet fully understand its connection to the economic activities they engage in, such as small-scale entrepreneurship, freelance work, or potential future income.

This situation reflects a gap between the theoretical understanding gained in the classroom and its practical application in daily life. Yet, as interest in entrepreneurship grows among the younger generation, understanding tax obligations becomes increasingly relevant and important. Without adequate understanding, there is a risk of low tax awareness and compliance in the future.

In general, the tax education provided contributes positively to enhancing students' understanding of basic tax concepts, including the functions of taxes, the rights and obligations of taxpayers, and their application within the context of economic activities. Additionally, there are indications of a shift in students' mindset, as they begin to view taxes not merely as a burden but as part of their responsibility as citizens and an indicator of business growth.

These findings indicate that an educational approach that is contextual and relevant to participants' lives plays a crucial role in enhancing the effectiveness of learning. By linking tax-related material to students' real-life experiences, the learning process becomes more accessible and meaningful.

Overall, this activity demonstrates that tax literacy among the younger generation can be improved through appropriate educational interventions. Therefore, early tax education efforts need to be continuously developed as part of a long-term strategy to build tax awareness and compliance in society.

Activity Implementation

The Community Service was held on Monday, April 20, from 10:00 AM to 12:00 PM in person at SMK Negeri 6 Jakarta, with 33 students participating and attended by the STIE Indonesia Banking School Community Service team.

Figure 3. Activity documentation

The series of activities began with an opening session that included an introduction of the Community Service team, remarks from the supervising lecturer, and remarks from a school representative. The opening session is shown in Figure 3. After the opening, the activity continued with all participants taking a pre-test. The Community Service team instructed students that they were not allowed to search for answers on the internet. The purpose of this instruction was to obtain an accurate picture of the students' prior knowledge of taxation before the material was presented. Every student who completed and submitted the pre-test Google Form was given a souvenir as a token of appreciation.

Source: Author's data analysis

Figure 4. Activity Documentation and Materials

Next, the Community Service team took turns presenting the tax education materials, as shown in Figure 4. The Community Service team consisted of four members, and each member presented their respective sections of the material. The material covered several key topics, including an explanation of modern side hustles and the differences between professional and ordinary businesses, the characteristics of sustainable businesses compared to short-lived ones, a case study on unplanned business financial management and solutions for profit sharing using a percentage-based system, changing negative perceptions of taxes by emphasizing that taxes are an indicator of success and a tangible contribution to the country, as well as a message for the younger generation not to fear paying taxes and to start preparing themselves to become law-abiding taxpayers.

Source: Author's data analysis

Figure 5. Interactive session between the Community Service team and participants

To make the session more interactive, after each team member finished presenting their section of the material, they immediately asked the students a question. The questions were related to the material that had just been explained. Students who answered correctly received a snack. This format kept the classroom lively, as students were not just passively listening but were also continuously tested on their understanding in a step-by-step manner. The participants' enthusiasm was very high, and many students competed to answer every question asked.

In Figure 5, we see an interaction between the Community Service team and the participants. The Community Service team posed a question to the students: "We have a business, and we make a profit. We set that profit aside and use it to grow the business. Is this statement true or false?" A student raised their hand and answered that the statement was true. The Community Service team then probed further by asking if any of the students already had a side business that generated income. Out of all the students, it turned out that only one person admitted to having a business-specifically, a restaurant owned by their parents. The other students admitted they did not yet have a business, though some of them were starting out as content creators and had plans to open a business after graduating from school. The Community Service team then asked a question about the benefits of taxes for the country. One student provided a fairly comprehensive answer, stating that taxes are used for road construction, hospitals, education costs, and various other needs for the benefit of the country.

Source: Author's data analysis

Figure 6. Presentation of Materials by the DGT

After the Community Service team finished presenting their material, the event continued with a presentation by Mr. Edwin Widiatmoko from the Directorate General of Taxes (DJP). As shown in Figure 6, the material presented included a general explanation of taxes, the functions of taxes, the benefits of taxes for national development, and the importance of tax compliance for citizens with income. The presentation was conducted interactively, giving students the opportunity to answer questions. Students who answered correctly were given special prizes.

During this session, Mr. Edwin asked a question regarding the elements of taxation. A student answered correctly, listing the taxpayer, the taxable entity, the taxable object, and the tax rate. Next, Mr. Edwin also asked about the full form of APBN. A student again answered correctly, stating it stands for the State Budget.

Source: Author's data analysis

Figure 7. Q&A session with the DGT

Following that, the second Q&A session began with students asking questions directly to the DGT team, as shown in Figure 7. During this session, a student who owns a restaurant (as mentioned earlier) asked a question. He stated that his business generates approximately 15 million rupiah per month and then asked how to properly report and pay taxes. Mr. Edwin answered this question directly by explaining the tax obligations for MSME operators as well as the reporting mechanisms in accordance with applicable regulations.

The Community Service team then issued a final challenge by asking students who were willing to share their conclusions or takeaways from participating in the activity from start to finish. Students who volunteered to come forward and share their opinions were given a special gift. Following that, the activity continued with the completion of a post-test via Google Forms. Every student who submitted the post-test form was provided with lunch.

Source: Author's data analysis

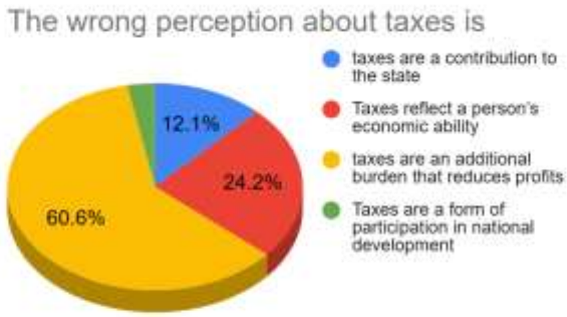
Figure 8. Documentation of the certificate presentation to SMKN 6 Jakarta

Toward the end of the event, the host delivered closing remarks, followed by a group photo session and the presentation of certificates to the academic advisors, the DJP team, and school representatives, as shown in Figure 8.

Activity Evaluation

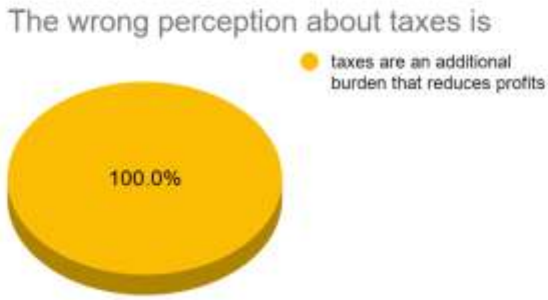
This Community Service activity was attended by 34 participants, all of whom were 12th-grade students at SMKN 6 Jakarta. All participants attended in person and took part in the entire series of activities from start to finish.

The activity was evaluated using two instruments: a pre-test administered before the material was presented and a post-test administered after the entire series of activities was completed. Several key points emerged from the pre- and post-activity evaluations, namely:
(1) participants' perceptions of taxes,
(2) participants' understanding of the concept of a side hustle, and
(3) participants' understanding of business financial management.



Source: Author (2026)

Figure 9. Pre-test on Taxes



Source: Author (2026)
Figure 10. Post-test on Taxes

The results of the post-test questionnaire in Figure 10 show that 100% of students were able to identify an inaccurate perception of taxes (namely, the assumption that "taxes are an additional burden that reduces profits"), compared to the pre-test in Figure 9, which achieved a score of only 60.6%. The results of the education program demonstrate that tax education outreach increased the understanding of students at SMKN 6 Jakarta by 39.4%. The evaluation results indicate that the material presented in this activity provided significant benefits in enhancing students' knowledge and skills, particularly in understanding the function of taxes as an indicator of business success, rather than as a burden.

Additionally, the evaluation noted a substantial improvement in understanding the concept of a side hustle. While only 66.7% of students understood before the education that a side hustle is an economic activity once it generates income (even if not yet stable), based on the pre-test results, this figure rose to 97% after participating in the activity. There was a 30.3% increase, indicating that the material presented was not only relevant but also effective in providing practical insights to students regarding the management of side businesses and opportunities to become young entrepreneurs.

The same applies to understanding business financial management. The pre-test results showed that 75.8% of students understood that the main problems in unorganized business financial management are the lack of separation between business and personal needs and the lack of financial control. After participating in the program, this figure increased to 97%, representing an increase of 21.2%. This confirms that the education provided in this program is able to equip students with basic skills in managing business finances in a structured manner.

Overall, the average pre-test score of participants was 73.5 out of 100, while the average post-test score increased to 96.5, representing a 23-point increase. A total of 91.2% of participants achieved a perfect score (100) on the post-test, whereas no participants achieved a perfect score on the pre-test.

Based on an evaluation of the quality of the program's implementation, 82.4% of students stated that the material presented was very easy to understand and was delivered clearly and engagingly, while 17.6% stated it was easy to understand. This activity also succeeded in changing students' views on taxes, with 79.4% of students stating their views had become very positive, and 20.6%

stating they had become positive. No students stated their views had not changed. Overall, 76.5% of students stated that this activity went very well and was beneficial, while 23.5% stated it was good and beneficial.

The most common suggestion from participants was regarding the presenter's volume and improved articulation, as some students sitting in the back felt they could not hear clearly. Students also suggested that the presentation of the material be made more interactive and engaging, and that simple practical simulations, such as tax filing, be added.

Table 2. Results of the community service success indicators for SMKN 6 Jakarta

No	Indicator	Performance Targets	Achievements
1	The tax education event was attended by students from SMKN 6 Jakarta	At least 85% of the total invited participants attended, namely 30–31 participants.	Achieved, with 33 participants in attendance
2	Participant engagement throughout the entire series of activities (pre-test, presentation of material, discussion, post-test)	At least 80% of the total participants fully participated in the activities from start to finish.	Achieved, with 33 participants completing the entire series of activities, including the pre-test and post-test.
3	Improved participant understanding of tax-related material	At least 75% of the total participants showed an increase in post-test scores compared to pre-test scores.	Achieved, with 91% of participants achieving a perfect score of 100 on the post-test and demonstrating understanding of the material presented.
4	Participants expressed interest in attending further tax education activities.	Participants demonstrated interest in follow-up activities through their engagement in discussions, the questions they asked, and positive feedback in the evaluation.	Achieved, all participants demonstrated strong interest through active engagement in discussions, the questions they asked, and positive feedback regarding the easily understandable material and their desire for more interactive learning.

CONCLUSIONS AND RECOMMENDATIONS

Presenting several conclusions and implementation strategies based on the results of the community service program. The Community Service focused on tax education at SMK Negeri 6 Jakarta proved effective in improving students' tax literacy. Prior to the program, pre-test results indicated that participants' initial understanding was still low and limited to general knowledge, such as the function of taxes, the rights and obligations of taxpayers, and their relationship to economic activities. After the interactive education session was conducted, post-test results showed a significant improvement. More than 75% of participants saw an increase in their scores and were able to answer questions more accurately, particularly regarding the functions of taxes, reporting procedures, and tax obligations for business owners.

In addition to improved understanding, participants' perspectives on taxes also shifted. Students began to view taxes as a form of contribution to the state, not merely a burden. They also realized that taxes are an important part of economic activities, including entrepreneurship. The enthusiasm and active participation during the activity demonstrated that the educational methods used successfully fostered tax awareness from an early age. Overall, this Community Service activity succeeded in enhancing understanding while shaping a positive perspective toward tax compliance among today's youth.

ACKNOWLEDGMENT

We would like to express our deepest gratitude to the Direktorat Jenderal Pajak (DJP), particularly Mr. Edwin Widiatmoko, for their cooperation, support, and the interactive and informative presentation of the material, which ensured that this tax education program ran smoothly and was highly beneficial.

We would also like to thank SMK Negeri 6 Jakarta, especially the 12th-grade Accounting students who actively and enthusiastically participated in the entire series of activities from start to finish.

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