

# Increasing Tax Literacy for Vocational Student School Using Quiziz

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**Abstract.** This research is based on the large number of Daarussalaam Vocational School students who have limited understanding of taxation, which can influence their awareness and compliance with tax obligations in the future. This research aims to find the latest innovative approaches by utilizing technology in implementing tax learning activities while increasing tax literacy among students through the use of technology in the form of the quiziz platform, which is packaged in the form of group games. Tax literacy is important in forming tax awareness and compliance from an early age, this innovative approach utilizes quiziz for interactive evaluation. Group gaming methods are implemented to encourage collaboration and competition, which increases student engagement and motivation. The research results showed a significant increase in students' understanding and interest in tax material. Students are more enthusiastic and active in the learning process, and are able to master taxation concepts better. The conclusion of this research is that the use of technology and group game methods is effective in increasing tax literacy among students.

**Keywords:** Tax Understanding, Quiz and Practice Theory

## 1. Introduction

Tax is a mandatory contribution to the state owed by individuals or entities that is coercive based on law without receiving direct compensation and is used for state needs for the greatest prosperity of the people [1]. including infrastructure development, education, health and security[2]. The role of taxes in the State Revenue and Expenditure Budget (APBN) is very significant. Based on Law Number 28 of 2022 concerning the State Revenue and Expenditure Budget (APBN) for Fiscal Year 2023, the realization of state income until the end of 2023 was recorded at IDR 2,774.3 trillion or reached 105.2% of the target of Presidential Decree 75/2023 of IDR 2,637. 2 trillion. This realization also grew by 5.3% of state revenue in 2022 which amounted to IDR 2,635.8 trillion[3]. In order to achieve the state revenue target, the Government is taking steps to improve the state revenue sector, including increasing the level

of taxpayer compliance and building tax awareness to create compliance with paying taxes or sustainable compliance [4].

The tax collection system in Indonesia can be carried out by making payments by the taxpayer himself (self assessment system) or through withholding or collecting income tax by a third party, which is an application of the tax collection system with holding system, thus enabling taxpayers to pay and report their tax obligations with confidence. making taxpayer compliance the key to achieving tax revenue targets. According to the General Instructions for the 2000 Law on General Provisions and Tax Procedures (KUP), developing the taxpayer community involves various efforts, including providing tax knowledge information both through mass media and direct information to the general public [5]. that this can be achieved by carrying out intensive outreach, holding training on taxation, providing clear and easy to understand guidance on tax procedures, and increasing transparency in tax information so that the public can access information easily and accurately.

The low awareness of taxpayers to comply with taxes is the biggest responsibility currently faced by the Directorate General of Taxes (DJP). Tax literacy needs to be provided to all citizens, especially through educational institutions. To create good tax awareness, the government needs to build a tax-aware young generation starting from the world of education [6]. Where the inclusion of tax awareness is necessary to increase the level of tax awareness in a country. [7] [15] According to “Harsono (2022), in Simanjuntak & Syahputra, (2023)”.if all generation Z in the future are obedient in paying taxes, it will be certain that our State Budget will increase many-fold. The country's development will accelerate, the facilities we will experience will be numerous and Indonesia will become a developed country.

The low level of tax literacy among the public, including among Daarussalaam Vocational School students, means that they describe taxes as a luxury without understanding the benefits and objectives of the tax system. This can hamper the government's efforts to optimize tax revenues. Low levels of taxpayer compliance and lack of tax awareness are the main challenges faced by the government in achieving state revenue targets. To overcome this problem, tax literacy efforts are needed among Daarussalaam Vocational School students. Therefore, increasing understanding and knowledge about taxes through effective education is very important to change this perception and build awareness of the importance of tax contributions in development and public services.

To increase tax literacy among Daarussalaam Vocational School students, researchers using interactive platforms such as quizizz and bingo can be an effective solution. Quizizz and Bingo allows the delivery of tax material in an interesting and interactive manner through Quizizz and Bingo, which can increase students' understanding of taxes in a fun way. In addition, this approach can help build tax awareness from an early age, thereby creating sustainable compliance in the future. Thus, through structured literacy efforts and the use of educational technology, it is hoped that tax literacy among Daarussalaam Vocational School

students can increase, which will ultimately contribute to increasing tax compliance and optimizing state revenues.

The Quizizz platform also allows teachers to create interactive quizzes that students can play in groups. Quizizz can connect all teachers around the world and all teachers have free access to Quizizz. Therefore, teachers can be creative while learning and never run out of ideas. This application can be used anywhere, not bound by space and time because Quizizz has time settings, when the quiz will open and when it ends, students only need to enter a password or game pin to start the quiz without needing to be in the same place as the teacher or his friends [8]. This game not only makes the learning process more fun but also encourages students to compete healthily and effectively in increasing students' delays and motivation in learning. Thus, the implementation of tax literacy through the Quizizz and bingo platform in the form of group games is expected to increase tax literacy among Daarussalaam Vocational School students, as well as make the learning process more interesting and effective.

## **2. Literature Review**

Taxes are one source of state revenue for the costs of administering government and development. Currently, tax contributions to the APBN in Indonesia are still the main mainstay. In 2023, the amount of the APBN will be equal. Realized state revenue until the end of 2023 will be recorded at IDR 2,774.3 trillion or reaching 105.2% of the target of Presidential Decree 75/2023 of IDR 2,637.2 trillion. This realization also grew 5.3% of state revenue in 2022 which amounted to IDR 2,635.8 trillion. To increase tax revenues, legal instruments are needed to regulate tax collection so that it continues to prioritize the principles of justice. According to Prof. Dr. Roochmat Sumitro, S.H., "Taxes are people's contributions to the state treasury based on law (can be enforced) without obtaining counter-performance which can be directly demonstrated and used to pay for general expenses" [9]. Soemitro in Rahayu believes that taxes are people's contributions to the state treasury (transfer of wealth from the private sector to the government sector) based on law (can be forced) without receiving reciprocal services (performance fees), which can be directly demonstrated and used to finance public expenditure [10]. Meanwhile, according to RI Law NO. 28 of 2007 concerning general provisions and procedures for taxation, namely, tax is a mandatory contribution to the State owed by an individual or entity that is coercive based on law, with no direct compensation and is used for State needs for the greatest prosperity of the people [11].

Tax literacy is a crucial aspect for all levels of society to understand, including vocational high school (SMK) students. Tax Literacy is understanding and knowledge about taxation, including how to calculate, pay and report taxes. Tax literacy is very important for someone to know how much tax they have to pay and to monitor the use of our taxes. Therefore, the role of the government through the Directorate General of Taxes, Ministry of Finance, is very important in socializing tax regulations, especially to the millennial generation. One of the

main reasons tax literacy is important for the millennial generation is because they are a generation that is educated and works in the digital era. Many of them work in the formal sector and have a fixed income. As good citizens, they have an obligation to pay taxes according to their income. However, to be able to fulfill this obligation correctly, they need to understand how the tax system works, how to calculate the taxes they have to pay, and how to report taxes correctly[12].

Tax literacy also helps millennials to become more responsible citizens. By understanding how the tax system works and how taxes are used to fund various public services, they can better appreciate the importance of paying taxes and participating in building the country. They can also be more critical of the tax policies implemented by the government and participate in the decision-making process regarding taxes. However, the main challenge in increasing tax literacy among the millennial generation is the lack of easily accessible resources and information. Many millennials find it difficult to understand technical terms and complicated tax regulations. Therefore, efforts need to be made to simplify tax information and provide data sources that are easy to access and understand by the millennial generation [13].

In an effort to increase tax understanding among vocational school students, especially at Daarussalaam Vocational School which requires increased tax understanding, it is necessary to develop an interactive-based tax inclusion application. This application is expected to provide a more interactive and interesting approach to strengthen students' understanding of tax aspects that are important in their lives. Based on the results of observations made, it appears that understanding of taxes among Daarussalaam Vocational School students is still relatively low. This shows the need for concrete efforts to increase their tax literacy through a more interactive and relevant approach. To increase tax literacy among students, researchers decided to conduct tax literacy outreach and end with questions about it which were explained and packaged through games in the form of quizizz and bingo as a solution. This socialization provides interesting and easy to understand explanations about various important aspects of taxation. After the explanation, students are divided into groups and take part in the quizizz game where they answer questions about the material presented. The session then moves on to a specially designed bingo game to test their comprehension in a fun way. This approach is expected to create an effective and enjoyable learning environment.

Quizizz, as an interactive learning platform that is easily accessible and popular among young people, including students, provides an interesting and effective alternative in increasing their interest in learning. Learning that is considered appropriate is learning using Quizizz because almost everyone can play it easily. This platform allows students to learn through games, which makes the learning process more fun and interesting. In the context of tax learning, quizizz and bingo can be adopted by creating tax-based questions that must be answered by game participants in teams. After answering the questions, they can continue the game, which not only tests their understanding of the material, but also encourages teamwork

and critical thinking. Therefore, quizizz and bingo can be an effective tool for increasing students' tax literacy. This game makes the learning process more interactive, interesting and easy to understand. Through quizizz, students can compete with each other by answering tax questions that are explained to directly test their understanding. Bingo, on the other hand, provides an opportunity for students to learn through play and deepen the knowledge gained in a fun way. This approach not only helps students better understand tax concepts, but also increases interest and motivation to learn. Interactive and fun learning like this is essential for giving children the knowledge they need for their future. By increasing their understanding of taxes, students become better prepared to face future economic challenges and become citizens more aware of their own responsibilities. Let's build a tax-smart generation together for a better and more prosperous future.

### 3. Research Method

This research applies a qualitative approach using quasi-experimental methods. Qualitative methods are a type of scientific research that aims to understand a phenomenon in a natural social context, by prioritizing a process of in-depth interaction and communication between the researcher and the phenomenon to be discussed [14]. The design of this research is to collect data through classroom observations. The data used in this article is primary data obtained from the results of the pre-test and post-test involving representatives from grades 10 to 12 with a population of 50 students. This research uses a group experimental method which allows students to work together to gain a deeper understanding of what is being studied. This approach not only improves academic performance, but also encourages the development of social skills and makes a significant contribution to improving the quality of education and teaching practices in vocational schools with strategic location selection and appropriate methods.

### 4. Result and Discussion

#### Objective Conditions

This research was carried out at SMKS Darussalaam involving a representative sample of students from grades 10 to 12, with a total of 50 students.

**Table 1** *Pre-Test and Post-Test Participant Data*

No	Class	Gender		Amount
		Man	Woman	
1	X TKJ 1	5	7	12
2	XI TKJ 1	4	10	14
3	XI TKJ 2	6	8	14

No	Class	Gender		Amount
		Man	Woman	
4	XI MM	4	6	10
TOTAL		50		

**Source:** Data processed by researchers, 2024

In the initial stage, researchers conducted observations to identify students' basic understanding of taxes. This observation was carried out by asking questions about basic tax concepts. After observation, the researcher continued by carrying out a Pre-Test which consisted of five questions, including:

- 1) Tax is a mandatory contribution to the State owed by an individual or entity which is coercive based on law.
- 2) Taxes are the largest income for Indonesia.
- 3) Taxes are used for infrastructure development, supporting defense and security, preserving the environment and tourism, helping to recover from the Covid-19 pandemic.
- 4) Taxes are divided into Central Taxes and Regional Taxes.
- 5) WP (Taxpayer) is an individual or entity which includes taxpayers, tax withholders and tax collectors.

Next, the researcher determined the categorization guidelines for the data above as follows:

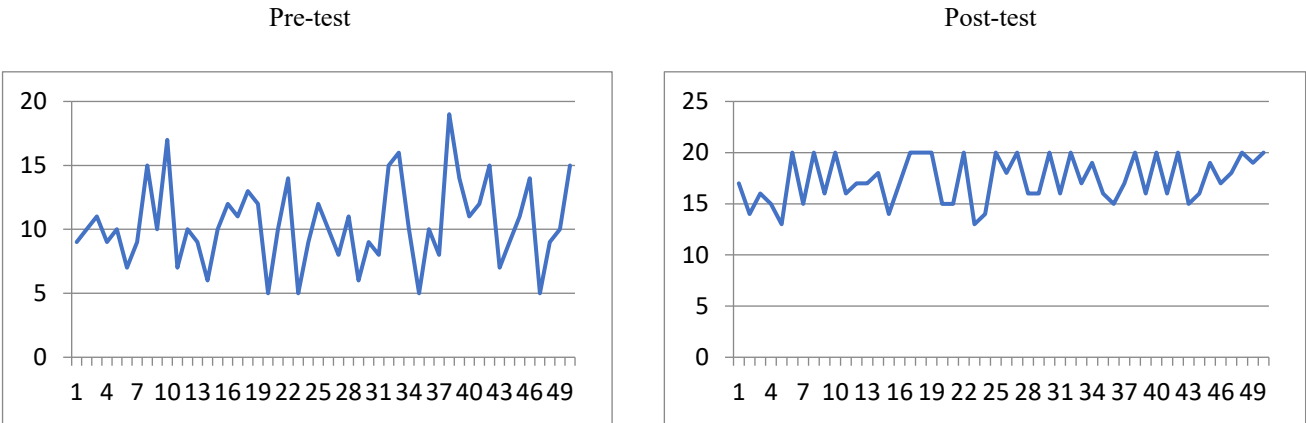
**Table 2** Category Level of Understanding

No	Comprehension lever score	Category
1	1	Very clueless
2	2	Don't understand
3	3	Understand
4	4	Really understand

Source: Data processed by researchers, 2024

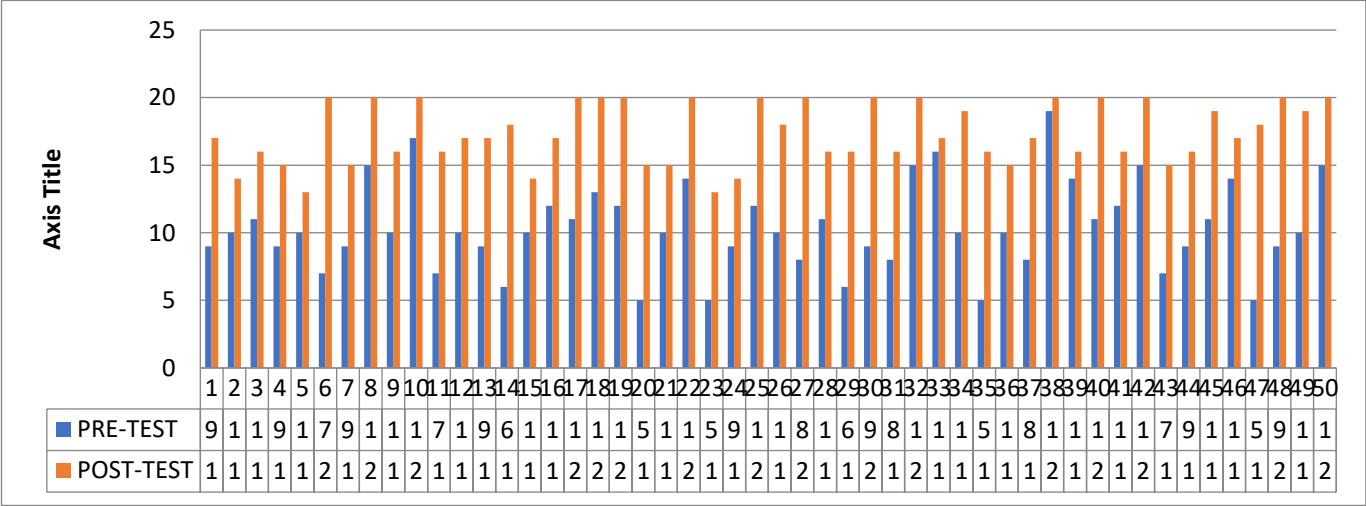
After carrying out the pre-test, the researcher socialized tax literacy, after socializing the researcher gave several questions which were packaged through games in the form of quizizz and binggo. To test tax understanding, after that the researcher conducted a post-test with the same questions and obtained the results as below:

From the results of the pre-test and post-test, it can be seen that there has been an increase  
**Table 3.** Pre-Test and Post-Test Graphics



Source: Data processed by researchers, 2024

**Table 4.** Differences in Students' Level of Understanding Regarding Taxes During Pre-Test and Post-Test



Source: Data processed by researchers, 2024

In tax understanding among students. Before being given education through innovative methods such as quizizz and bingo, no student achieved a very high level of tax understanding in the Pre-Test. However, after implementing this interactive learning method, there was a significant increase in students' tax understanding. In particular, the high tax understanding

category experienced a significant spike. Initially, no students achieved this category in the Pre-Test, but after stimulating and enjoyable learning sessions, the number of students with high tax understanding increased sharply. These changes underscore the effectiveness of creative educational approaches in increasing tax literacy and demonstrate that with the right methods, a deep and comprehensive understanding can be achieved by all students.

## Testing Requirements Analysis

Next, the researcher carried out a reliability test using the SPSS program for Windows version 26. This process is important to ensure the consistency and reliability of the data obtained. With SPSS, we can analyze various variables thoroughly and get accurate results. Reliability testing is a crucial step in research, because it helps confirm that the instrument used is able to measure what it should measure consistently. In this way, we can increase the validity and trustworthiness of research results. Using SPSS version 26 allows us to utilize the latest technology in data analysis, ensuring that every step taken is based on proven and reliable methods. Therefore, this reliability test is not just a technical procedure, but is also an important foundation in building confidence in the research results and conclusions produced. This reliability test was carried out using the SPSS program for Windows version 26 as follows:

**Table 5.** *Reliability Test*

Reliability Statistics	
Cronbach's Alpha	N of Items
0,797	2

**Source:** Data processed by researchers, 2024

From the table above, it can be seen that the reliability of the instrument is measured using the Cronbach's Alpha value. With a Cronbach's Alpha value of 0.797, it can be concluded that the instrument used has a good level of reliability. This value indicates high internal consistency, which means the instrument can be relied on to measure the variables tested. In research, a Cronbach's Alpha value that is close to 1 indicates higher reliability. Therefore, the value of 0.797 confirms that the data collected through this instrument is reliable and provides a strong basis for further analysis and accurate decision making.



**Table 6.** Normality test

One-Sample Kolmogorov-Smirnov Test			
		Pretest	posttest
N		50	50
Normal Parameters <sup>a,b</sup>	Mean	10,38	17,36
	Std. Deviation	3,244	2,238
Most Extreme Differences	Absolute	,147	,201
	Positive	,147	,148
	Negative	-,095	-,201
Test Statistic		,147	,201
Asymp. Sig. (2-tailed)		,109 <sup>c</sup>	,200 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

**Source:** Data processed by researchers, 2024

Based on a significance value greater than 0.05 for both tests (pretest: 0.109 and posttest: 0.200), there is insufficient evidence to reject the null hypothesis. Thus, we can conclude that the distribution of pretest and posttest scores follows a normal distribution. These results indicate that the pretest and posttest data have a distribution similar to a normal distribution, which allows the use of parametric statistical techniques in further analysis.

**Table 7.** Hegemony Test

Test of Homogeneity of Variances			
hasil			
Levene Statistic	df1	df2	Sig.
2,705	1	98	,103

**Source:** Data processed by researchers, 2024

The results of the Test of Homogeneity of Variances show a Levene Statistics value of 2.705 with degrees of freedom (df) 1 and 98, and a significance value (Sig.) of 0.103. This significance value is greater than 0.05, which means we do not have enough evidence to reject the null hypothesis which states that the variance between groups is homogeneous.

**Table 8.** *Hypothesis Test Statistics*

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	pretest	10,38	50	3,244	,459
	posttest	17,36	50	2,238	,317

**Source:** Data processed by researchers, 2024

Based on statistics from the paired samples provided, there is a significant difference between the pretest and posttest scores. The average pretest score is 10.38 with a standard deviation of 3.244, while the average posttest score is 17.36 with a standard deviation of 2.238. The number of samples used was 50 for both tests. The striking difference between pretest and posttest scores shows an increase in student performance after being given certain interventions or treatments. A smaller standard deviation value on the posttest indicates that the posttest score is more consistent or has less variation than the pretest score.

The smaller standard error of the mean on the posttest (0.317 compared to 0.459 on the pretest) indicates that the posttest mean is more representative of the sample population than the pretest mean. Thus, it can be concluded that the intervention carried out succeeded in increasing students' knowledge or skills significantly. These results support the effectiveness of the learning method applied in this research as an effective tool for improving student learning outcomes.

**Table 9.** Paired Samples t-test

Paired Samples Test					
Paired Differences					
		95% Confidence Interval of the Difference	t	df	Sig. (2-tailed)
		Upper			
Pair 1	pretest - posttest	-6,131	-16,528	49	0,000

**Source:** Data processed by researchers, 2024

In conclusion, the results of the paired sample test show that there is a significant increase in the posttest score compared to the pretest score. With a very low p value (0.000), we can confidently say that the intervention has a significant positive effect on improving student performance. These interventions, such as the use of certain learning methods, succeeded in increasing students' knowledge or skills significantly.

## **Discussion of Research Results**

This research is experimental research using media in the form of quizizz and bingo games with the aim of looking at children's understanding of tax literacy. Many theoretical studies explain that learning activities are interconnected, this is related to a person's ability to combine physical and mental abilities so that a well-organized physical motor performance is helped. After going through the data analysis process based on the results of statistical processing of data obtained in the field, the researcher can explain the findings as follows:

1. Results of research conducted on student representatives from class 10 to class 12 at SMKS Daarussalaam Sukabumi, with a total of 50 students. When carrying out the test before being given understanding through tax literacy, it resulted in the conclusion that of the 50 children studied there were many students who did not understand tax literacy.
2. Understanding by using games in the form of quizizz and bingo is then carried out again, the composition of the final results becomes better where the level of understanding of tax literacy in children increases. This indicates the success of the test carried out after the understanding process was provided.
3. The average value from the paired t test shows that there is a difference, where the average (mean) level of understanding of tax literacy for experimental class children before being given understanding is 10.38 and the average (mean) value for mathematical intelligence for experimental class children After being given understanding, it increased to 17.36 with a difference in the average value (mean) of -6.98, which means that there was an increase in children's mathematical intelligence of -6.98. This is also supported by the sig value of 0.000 so that from the results of this statistical test it can be concluded that the hypothesis proposed by the researcher is accepted. This means that statistically games in the form of quizizz and bingo are very effective when used to increase understanding of tax literacy in vocational high school students.

The results of this research also prove that games in the form of quizizz and bingo in this case can help vocational high school students begin to understand and master tax material better. This approach not only improves students' understanding of complex concepts, but also helps them develop critical and adaptive learning skills. By utilizing games such as quizizz and bingo, students not only learn effectively but also feel joy and satisfaction in the learning process. This approach creates an environment that supports active exploration and self-reflection, where students can learn in a more enjoyable and challenging way. Educational games like this not only help students to understand tax concepts theoretically, but also apply them in a practical context. They learn how to apply their knowledge in different scenarios, improving their problem-solving and decision-making skills. Additionally, engagement in games like quizizz and bingo can strengthen students' sense of connection to the material they are learning, helping them retain the information better in the long term. Thus, this approach not only aims to improve academic results, but also to form individuals who are more knowledgeable, skilled, and ready to face the complex and dynamic demands of the future in the world of tax.

## 5. Conclusion

Tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on law without receiving direct compensation and is used for state needs for the greatest prosperity of the people. The low awareness of taxpayers to comply with taxes is the biggest responsibility currently faced by the Directorate General of Taxes (DJP). Tax literacy needs to be provided to all citizens, especially through educational institutions. To create good tax awareness, the government needs to build a tax-aware young generation starting from the world of education.

In an effort to increase tax understanding among vocational school students, especially at Daarussalaam Vocational School which requires increased tax understanding, it is necessary to develop an interactive-based tax inclusion application. This application is expected to provide a more interactive and interesting approach to strengthen students' understanding of important tax aspects in their lives. Based on the results of observations made, it appears that understanding of taxes among Daarussalaam Vocational School students is still relatively low. This shows the need for concrete efforts to increase their tax literacy through a more interactive and relevant approach.

To increase tax literacy among students, researchers decided to conduct tax literacy outreach and end with questions about it which were explained and packaged through games in the form of quizizz and bingo as a solution. This socialization provides interesting and easy to understand explanations about various important aspects of taxation. After the explanation, students are divided into groups and take part in the quizizz game where they answer questions about the material presented. The session then moves on to a specially designed bingo game to test their comprehension in a fun way. This approach is expected to create an effective and enjoyable learning environment.

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