

Emerging Contributors: A Baseline Profile of Tax Knowledge, Attitudes, and Civic Awareness among Filipino Youth

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Research Overview

Tax education in the Philippines has largely been designed for adults, leaving students outside formal fiscal discourse despite participating daily in the tax system as consumers. This curricular gap represents a developmental oversight: early perceptions of taxation may constitute a relevant window for civic value formation and long-term tax morale.

Purpose of the Study

This baseline study profiles the tax knowledge, attitudes, lived experiences, and civic awareness of Filipino students in Grades 4 to 10. Students in the Philippine basic education encounter taxation conceptually only in the later years of high school which is well after the formative civic attitudes have begun to develop. The study provides the empirical groundwork for Phase 2 of a multiphasic research program aimed at producing culturally and age-appropriate tax education materials within the K-12 curriculum, with the long-term objective of strengthening tax morale through early civic education.

Research Methods

The study administered a Tax Knowledge and Civic Awareness Questionnaire (TKCAQ) online to 350 students from Grades 4 to 10 across elementary and high schools in the Philippines. The sample was predominantly female, aged 10 to 12, and drawn largely from Metro Manila. Following instrument pre-testing, quantitative data were analyzed using descriptive statistics and correlation analysis, while thematic analysis was applied to open-ended responses on students' understanding of and attitudes toward taxation.

Results and Discussion

Correlation analysis shows moderate relationships among the study's key constructs: civic awareness was significantly associated with both attitudes towards taxes ($r = .485, p = <.001$) and tax knowledge ($r = .436, p = .003$), while tax knowledge was also moderately related to lived tax experience ($r = .448, p = .002$). These associations suggest that tax knowledge may link students' lived experiences to broader civic awareness—a possible mediating role that warrants further investigation in subsequent phases. Additionally, civic awareness is correlated not only to knowledge but also to attitudes on taxes.

Descriptive findings reveal two overlapping gaps that together constitute the study's central contribution. First, although students regularly use fuel-taxed transport and consumer goods ($M = 82.7\%, SD = 21.6\%$), a considerable portion do not recognize themselves as taxpayers. This points to a disconnect between lived fiscal experience and conceptual understanding of indirect taxation. Second, while students could answer basic tax knowledge questions correctly ($M = 72\%, SD = 16.2\%$), their open-ended responses associated taxes primarily with corruption, excessive payments, and misuse of public funds, even as general civic awareness sentiments remained positive ($M = 77.5\%, SD = 14.8\%$) and have a fairly good attitude towards taxes ($M = 68.8\%, SD = 12\%$). This divergence between attitudinal and associative responses indicates that students hold civic orientations that have not yet been connected to a grounded understanding of how the tax system functions.

Notably, students demonstrated capacity for civic agency in the absence of formal instruction. Many students directed messages to the President calling for reduced taxes and more transparent use of public funds—suggesting that the conditions for critical civic reflection already exists and can be built upon through targeted educational intervention.

Together, these findings establish the need for instructional materials that connect students' existing economic realities to a conceptually grounded and critically engaged understanding of civic responsibility. The implications extend beyond the Philippine context, particularly for developing nations where tax compliance heavily depends on public trust cultivated over time—including during the formative years of schooling.

Keywords: Tax Education, Civic Awareness, Fiscal Literacy, Tax Morale, Indirect Taxation