



THE EFFECT OF TAX LITERATION AND SOCIAL ENVIRONMENT ON TAX AWARENESS IN HIGH SCHOOL STUDENTS

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ABSTRACT

Taxes are a very important source of state revenue in supporting the country's development. State financing depends on tax revenue. Current tax revenue has not met the target, the sluggish Indonesian economy is the cause of not meeting the tax target. One of the efforts made by the government is to increase tax awareness where the Director General of Taxes implements one of the Tax Inclusion programs aimed at the younger generation, one of which is high school students. The given tax knowledge will encourage students to be positive and change the mindset of students so that they can produce positive tax behavior. This study uses two factors in measuring the tax awareness of high school students, namely tax literacy and social environment. The purpose of this study was to examine and analyze the effect of tax literacy and the social environment on tax awareness among high school students in Surabaya and Sidoarjo. The method used in sample selection is non-purposive sampling with a total sample of 398 respondents. The results of this study indicate that the tax literacy and social environment variables have an effect on tax awareness among high school students in Surabaya and Sidoarjo.

Keywords: Tax Literacy; Social Environment; Tax Awareness.

Introduction

Taxes are also a government effort to obtain funding, because in carrying out any programs that aim to improve the welfare of the Indonesian people, large funds are needed. The Directorate General of Taxes has an important task in maximizing tax revenue by increasing taxpayer compliance, quality of service, supervision of administration and conducting counseling or introduction to taxes. Tax revenue is related to Indonesia's tax ratio. The fluctuation of the tax ratio is influenced by various factors, one of which is tax awareness, the tax ratio is important because it is an indicator of the level of tax compliance in Indonesia. Income that has not been maximized has made the government issue a tax increase strategy, namely by implementing tax reforms to create and prepare human resources who have high awareness of tax payments. To create human resources who have a high level of tax awareness, the DJP collaborates with the Ministry of Education and Culture and the Ministry of Research, Technology and Higher Education to increase tax awareness through the program "Tax Awareness Inclusion." This program aims to create tax awareness values as one of the nation's cultural values and integrate the value of tax awareness in national education, where the Directorate General of Taxes carries out several activities such as Speaking Taxes, Tax Goes To School, and including taxation material in the curriculum.

In implementing this program the government is targeting the younger generation who will later become taxpayers in forming human resources who have high tax awareness. The demographic surplus experienced by Indonesia is also the reason why the government is targeting the younger generation. On the Geotimes page, it is stated that in 2020 there will be an increase in the number of people with productive age or what is called the demographic bonus until 2045. The emergence of a surplus of the younger generation is one of the factors in increasing tax revenue, but this will not be achieved if tax awareness is low. The government is targeting the younger generation, one of which is high school students, the purpose of providing tax literacy to high school students is so that later they will have awareness of taxes and understand how to create a love for the country by complying with taxation.

The tax awareness of high school students is also influenced by social environmental factors. The social environment has an important role in shaping a child's character. The family is the first environment that helps shape the character of the child, then the school environment plays a role in helping to shape a person's character through education and teaching received and the community environment is an environment that also plays a role in shaping a person's character, the community environment usually in a friendship environment, the environment around the house and the environment community. Kawengian, Sabijono and Budiarmo (2017), Sitorus and Fauziyati (2016) and research by Jotopurnomo and Mangoting (2013) reveal that the social environment has a significant influence on taxpayer compliance and awareness, because the social environment is the closest environment to individuals who can influence one's obedience and awareness. Indonesia is experiencing a surplus of the younger generation, the number of people of productive age will be more. This has an effect on the number of high school students, especially in Surabaya and Sidoarjo.

Table 1 Number of Senior High School Students in Surabaya and Sidoarjo

	Public School	Private School	Total
Surabaya	22.172	35.655	57.827
Sidoarjo	14.599	19.019	33.618

Source: Statistical Data from Ministry of Education and Culture, 2020.

High school students are potential WP candidates for the state, therefore knowledge of taxation is needed to increase tax awareness and encourage them to have a positive mindset so that they are able to carry out their tax obligations later. This study aims to determine whether there is an effect of tax literacy and the social environment on tax awareness among high school students.

In this study, there are three variables used, tax literacy, social environment and tax awareness. The indicators for tax literacy are according to Widayawanti and Sugiyanto (2017), it is knowledge and understanding of taxes which are assessed based on the ability to understand the definition and importance of taxes, understand general provisions and tax procedures. For the social environment the indicators used are according to Sitorus and Fauziyati (2016), tax learning and the values taught in the family environment; motivation provided by the school environment; tax socialization in the community; The local community encourages and supports behavior in compliance with taxes and students have the correct tax awareness because of community recommendations. Indicators for tax awareness variables are taken according to Irianto (2005) in Setiyani, Andini, and Oemar (2018), the awareness that taxes are a form of mandatory contribution to support the progress of the country; awareness that tax delays and non-compliance with taxes can harm the state and awareness that taxes are established in law and are compelling. This research is expected to provide references for similar studies. In addition, this research is also expected to provide information to the DJP regarding the extent to which tax awareness is also owned by the younger generation, for high school students, research is expected to be able to contribute in increasing the tax awareness of the younger generation, and for teachers this research is expected to be able to provide motivation. for teachers to insert tax subjects in some general subjects. This research is also expected to provide an overview to teachers, parents and society regarding tax awareness in high school students.

Literature Review

Tax Literacy

According to the Ministry of Education and Culture (2016) in the Kemendikbud repository page, literacy is defined as the ability to develop knowledge, think critically, solve problems and create works by reading, writing, viewing and listening. In Republic of Indonesia Law No. 28 of 2007, tax is a mandatory contribution to the state that is owed by an individual or entity that is compelling under the law, without receiving direct compensation and used for state purposes. Based on the definitions of literacy and tax, it is concluded that tax literacy is the ability and knowledge of individuals about taxes to fulfill their tax obligations.

Tax literacy is important, because many people have not carried out their tax obligations optimally, where knowledge and ability are obstacles faced by the community. Knowledge of taxes, namely the ability of a person to know tax regulations, tax laws and taxation procedures. With the existence of tax literacy, it is expected to be able to increase knowledge, understanding and skills of the wider community to fulfill their tax obligations properly. There are three tax collection systems in which Indonesia uses a self-assessment system which gives trust and responsibility to the taxpayer to calculate, calculate, pay and report the amount of tax to be paid by themselves. In Article 1 paragraphs 12 and 13 of the Republic of Indonesia Law No. 28 of 2007 concerning General Provisions and Tax Procedures, it states that there are two types of SPT, namely Annual Income Tax or PPh and Periodic SPT which consists of Periodic Tax Return of Income Tax, Periodic Value Added Tax SPT and SPT Value Added Tax Period for Collecting VAT.

Social Environment

social environment can have an impact or influence on individuals, both positive and negative impacts depending on the environment in which the individual is placed. The social environment has a significant influence on a person's life directly or indirectly. Kusumasari (2015) in his research found that environmental, family and school factors greatly influence a person's social attitudes and behavior. The scope and factors that affect the social environment are divided into three, namely the family environment, the social environment and the community environment.

1. Family Environment

Family is one scope of the social environment, where the social group in the family environment consists of a number of individuals who have ties, obligations and responsibilities with other individuals in the social group. The family carries out several functions such as socialization, education, religion, economy, protection, responsibility, biology and affection. Education in the family environment is needed, because it affects the success of a child. Children who grow up in a family who are obedient to their obligations and have high awareness, will have a strong character of responsibility in themselves and have high obedience and awareness of their obligations, one of which is to carry out taxes in the future.

2. School Environment.

The school environment plays a role in helping the family environment to shape and develop individual character. The school environment is a formal educational institution that focuses on improving the quality of education for the nation's children and also increasing one's knowledge and standard of living. The school environment according to Yusuf (2001) is a formal education institution that organizes teaching and training programs aimed at developing student potential, increasing knowledge from various aspects including moral, spiritual, intellectual, emotional and social.

3. Community Environment.

Community environment is the environment in which community members live. In society, individuals tend to immediately see real examples of other people's behavior and will assume that what is done is right in the sense that it can be done in their environment, regardless of whether it is a good or bad thing. So that the real example that is seen is used as a benchmark for an action taken whether it is good or not.

Tax Awareness

According to KBBI, awareness is a state of understanding what a person feels or experiences. Awareness according to Jatmiko (2006), a state of knowing or understanding. Taxpayer awareness is needed to increase compliance, so that tax awareness also has a positive effect on taxpayer compliance. Irianto (2005) in Ariesta and Latifah (2017) describes the form of tax awareness. First, the awareness that taxes are the participation of individuals or communities to increase state development. Second, the awareness that tax delays and tax deductions can hurt the state. Third, the awareness that taxes are stipulated in law and can be enforced.

Hypothesis

Based on the background and literature review previously described, the hypothesis of this study is:

H1: Tax literacy has a significant effect on tax awareness

H2: The social environment has a significant effect on tax rates

Research Methods

Population and Sample

Based on Sugiyono (2017), the population of this study is all the subjects studied. So the population of this study is all high school students in Surabaya and Sidoarjo. The sample size is determined using the Slovin formula. Slovin formula is as follows:

$$\frac{N}{1 + (N \times e^2)}$$

Information:

n = number of sample members

N = number of members of the population

E = error level (the error rate used is 5%)

$$n = \frac{91.445}{1 + (91.445 \times 5\%^2)}$$

$$n = 398,2579346 / 398$$

The sample used in the study was 398 high school students. Researcher using Non Probability Sampling. This technique does not provide equal opportunities / opportunities for every member of the population to be selected as samples (Sugiyono, 2017). The non-probability sampling technique that the researchers used was purposive with the sample criteria, namely high school students who had or had received tax material.

Data Collection

Researchers used a questionnaire to collect data. Now and Bougie (2017) the questionnaire is a pre-formulated list of questions or written statements in which respondents will record their answers. The use of questionnaires in collecting data is more efficient when the research is descriptive. Researchers used online media via google form to distribute questionnaires. The measurement scale used is the Likert scale, the Likert scale in Sugiyono (2017) is used to measure attitudes, opinions and perceptions of a group of people or people about social phenomenal.

Table 2. Skala Likert

Strongly Agree	5
Agree	4
Doubtful	3
Disagree	2
Strongly Disagree	1

Source: Sugiyono, 2017

Data Analysis

Data management is carried out using the SPSS (Statistical Product for Service) application and there are several tests, such as validity testing, reliability testing, descriptive analysis, classical assumption test, and multiple linear regression test.

Descriptive Analysis

According to Sugiyono (2017) descriptive analysis is carried out by drawing the collected data as it is without intending to make general and generalized conclusions.

Validity test

The validity test is used to measure whether the questionnaire used is valid. The questionnaire is said to be valid if the questions in the questionnaire reveal what will be measured by the questionnaire. If the value of the question item is <0.05 then the question is said to be valid, but if it is one question item > 0.05 , the question in the questionnaire is declared invalid (Ghozali, 2016).

Reliability Test

According to Ghozali (2016) reliability is a tool for measuring a questionnaire which is an indicator of variables. The measurement results will be compared with other questions. It is said to be reliable Cronbach Alpha > 0.60 and if Cronbach Alpha <0.60 then it is not reliable.

Classic assumption test

Normality Test

The normality test is carried out using statistical analysis which is useful to provide certainty from the results of the data normality test, because the results of the normality test graph usually still raise doubts. Statistical testing was performed using the Kolmogorov-Smirnov (K-S test). The significance level is 5%. If significant > 0.50 means that the data is normally distributed according to Ghozali's book (2016).

Multicollinearity Test

The existence of multicollinearity can be seen from the tolerance value and variance inflation factor (VIF). If the tolerance value ≤ 10 or equal to the VIF value ≥ 0.10 , it indicates multicollinearity.

Heteroscedasticity Test

According to Ghozali (2016), a good regression model is that the value of variance between the residuals of one observation to another is fixed or homocedasticity. This study uses the Glejser test which is carried out by regressing the absolute value of the unstandardized residual as the dependent variable with the independent variable. The condition of the model is said that there is no heteroscedasticity if the significance of all independent variables is > 0.05 .

Multiple Linear Regression Test

The equations used in this study are:

$$Y = \alpha + \beta X_1 + \beta X_2 + \varepsilon$$

Information:

Y: Tax Awareness

α : Constant

β : Regression Coefficient

X1: Tax Literacy

X2: Social Environment

E: Error

Determination Coefficient Test (R2 Adjusted)

If the result of R2 is small, the independent variable means that it is not able to explain the variable well or is still limited. If the value of Adjusted R2 <0.5 means the independent variable and the dependent variable have an independent relationship. If the significant value is > 0.5, the relationship between the independent variable and the dependent variable (Ghozali, 2016).

Statistical t test.

According to Ghozali (2016) statistical tests show the extent to which the influence of variables is able to explain the independent variables. The sig level <0.05 means that the independent variable is the dependent variable, but the sig > 0.05 level does not affect the dependent variable.

F test

The measuring instrument used for the F test as a decision making is to see the significance value. The independent variable affects the dependent variable depending on the significance value <0.05, but the opposite is the significance level criteria > 0.05, meaning that the independent variable does not significantly influence the variable.

Result and Discussion

Respondent Profile

This study used 398 questionnaires that match the criteria. Respondents consisted of 163 men and 235 women with age of respondents ranging from 15 years as much as 2.76%, 16 years 26.38%, 17 years 47.74% 18 years as many as 22.61% and 19 years, namely 0 , 50%. Respondents consisted of 4 respondents in IPA department and 394 ips with class levels, namely 18 class X, 244 class XI respondents and 136 class XII respondents. respondents with other parents' jobs were 276 respondents.

Descriptive Statistics

Descriptive statistics according to Sugiono (2017) is data analysis by drawing data that has been collected as is without intending to make general conclusions or is used to find out a summary of respondents' responses to the statements in the questionnaire. The results of descriptive statistics are:

Table 3. Descriptive Statistics Test

	N	Mean
X1 (Tax Literacy)	398	3,92
X2 (Social Environment)	398	4,00
Y (Tax Awareness)	398	3,93

Source: Data processed with SPSS, 2020

The average result for the Tax Literacy variable is in the high category with a value of 3.92. These results indicate that the respondent has a good understanding of the basis of taxation, understands the definition of tax, the importance of taxes for the state and also understands general tax provisions. The average result for the Social Environment variable is in the high category with a value of 3.99. These results indicate that the respondents already understand that the social environment has a role to help in increasing tax awareness among respondents. The social environment, such as family, community and school, can help in shaping a person's character, including helping to increase tax knowledge which can be followed by increasing tax awareness. The average result for the Tax Awareness variable falls into the high category with a value of 3.99. These results indicate that the respondents already have

good tax awareness, because it is supported by the existence of early tax literacy and also a supportive social environment for increasing tax awareness.

Validity and Reliability Test

Data is reliable if Cronbach Alpha > 0.60 and if Cronbach Alpha < 0.60 it is unreliable.

Table 4. Reliability Test Results

No	Variable	Reliability		Information
		Cronbach's Alpha	Cronbach's Alpha Standard	
1	Tax Literation	0,944	0,60	Reliable
2	Social Environment	0,909	0,60	Reliable
3	Tax Awareness	0,935	0,60	Reliable

Source: Data processed with SPSS, 2020

Based on the table, it shows that the data value has passed the reliability test and is able to measure variables properly and reliably.

Validity test used person correlation. The criterion for the questionnaire is valid is if the questions have a significance value < 0.05.

Table 5. Validity Test Results

Variable	Statement in the Questionnaire	Pearson Correlation	Signification	Definition
Tax Literation	Tax is a mandatory levy that is paid by the people to the state and is used for the benefit of the state (XI1)	0,843	0,000	Valid
	Taxes have a function as a source of state finance (XI2)	0,830	0,000	Valid
	The benefits of paying taxes are greater than those of not paying taxes (XI3)	0,840	0,000	Valid
	The Taxpayer Identification Number serves as the identity of the Taxpayer and every Taxpayer must have it (XI4)	0,815	0,000	Valid
	Indonesia uses a tax collection system where the taxpayer himself calculates, pays and reports the SPT (XI5)	0,849	0,000	Valid
	Citizens who already have a Taxpayer Identification Number have an obligation to Report an SPT (XI6)	0,838	0,000	Valid
	SPT is a tool used to report the calculation of tax payable (XI7)	0,841	0,000	Valid
	In addition to the Annual SPT, there is also a Periodic SPT and other taxes that must be paid and reported (XI8)	0,825	0,000	Valid

	The deadline for reporting the Annual SPT is different from the Periodic SPT (XI9)	0,810	0,000	Valid
Social Environment	The school environment provides learning about the basics of taxation (XIII1)	0,865	0,000	Valid
	The family instills discipline and a sense of responsibility in everything, one of which is to fulfill obligations as citizens (XII2)	0,865	0,000	Valid
	The community environment gives encouragement to be able to understand taxation (XII3)	0,866	0,000	Valid
	DJP or the Government conducts socialization regarding Taxation in the Community (XII4)	0,833	0,000	Valid
	Teachers and the school environment motivate them to have tax awareness (XII5)	0,858	0,000	Valid
Tax Awareness	Awareness that paying taxes is the obligation of Indonesian citizens (Y1)	0,818	0,000	Valid
	Awareness that taxes are a form of community service to the state to support state development (Y2)	0,861	0,000	Valid
	Awareness that as citizens must pay taxes on time (Y3)	0,846	0,000	Valid
	Awareness that delaying tax payments can harm the state (Y4)	0,866	0,000	Valid
	Awareness that non-compliance with taxation as well as inappropriate payments can harm the state (Y5)	0,870	0,000	Valid
	Awareness that taxes are stipulated in the law (Y6)	0,827	0,000	Valid
	Awareness that tax obligations are coercive and will be subject to sanctions if a violation occur (Y7)	0,852	0,000	Valid

Source: Data processed with SPSS, 2020

From the three variables in the study, it can be seen that each statement item in the questionnaire is valid, where the significance value in each statement item <0.05 .

Multiple Linear Regression Test

Adjusted Determination Coefficient (R^2)

Adjusted determination coefficient (R^2) measures how far the model's ability to explain or measure how far the model's ability to explain variations in the dependent variable. If the value of Adjusted (R^2) <0.5 then the relationship between the independent variable and the independent variable, on the contrary, if the significant value is > 0.5 , the relationship between the independent variable and the dependent variable.

Table 6. Adjusted Determination Coefficient

Model	R	R square	Adjusted R Square
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1	0,930	0,865	0,864
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Source: Data processed with SPSS, 2020

The coefficient of determination on the equation for Tax Literacy and Social Environment on Tax Awareness in high school students is 0.864 or 86.4%. The value of determination is classified as large and has approached the number one, because only 13.6% of the other variable models explain the tax awareness variable in high school students.

1) *Statistic t Test*

According to Ghozali (2016) the t statistical test basically shows how far the influence of one independent variable individually is in explaining the variation of the dependent variable. This hypothesis test uses the t statistic, if the sig value <0.05 then the independent variable affects the dependent variable, but if sig > 0.05 then the independent variable has no effect on the dependent variable.

Table 7. Statistic t Test Result

Model	B	Std. Error	Beta	t	Sig.
(Constant)	-,176	,460		-,383	,702
X1	,508	,024	,642	21,097	,000

Source: Data processed with SPSS, 2020

The equation obtained is $Y = -0,176 + 0,508 X_1 + 0,459 X_2$. Based on the test results, it is known that the Tax Literacy Variable (X1) and the Social Environmental Variable (X2) have a significance value of 0.000 less than 5% or 0.05, these results indicate that there is an influence between X1 and Y or the Tax Literacy variable affects the awareness variable. taxation and also shows that there is an influence between X1 and Y or the Tax Literacy variable affects the tax awareness variable.

F Test

Decision making for the F test is assessed by looking at significance, if the significant value <0.05 then the independent variable simultaneously affects the dependent variable and if the significant value > 0.05 then the independent variable simultaneously does not affect the dependent variable significantly.

Table 8. F Test Result

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9592,261	2	4796,130	1265,564	,000 ^b
	Residual	1496,939	395	3,790		
	Total	11089,199	397			

Source: Data processed with SPSS, 2020

Based on the tests that have been done, the results show that the tax literacy variable and the social environment simultaneously or jointly affect the tax awareness variable.

Discussion

Influence of Tax Literation on Tax Environment

Based on the results of the T test, it shows that the first hypothesis, namely "Tax Literacy Affects Tax Awareness in High School Students" is accepted. These results are in line with

the results of research conducted by Setiyani, Andini and Oemar (2018) showing that tax knowledge possessed by taxpayers has a positive effect on tax awareness of taxpayers. Amanita (2017) in his journal also states that financial literacy is important for individuals because it can create individual awareness in personal financial organizations, where individuals become wiser and smarter for individual-owned organizations.

The results of statistical test are also supported by the results of descriptive statistical tests where the results show that the Tax Literacy variable has an average value of 3.92 in the high category. The results of the descriptive statistical test prove that high school students can be said to have had fairly good tax literacy. Existing phenomena such as schools of respondents who have taught tax calculations such as calculating VAT and PPH. Taxation learning or material has indeed been included in the high school curriculum, on the DJP website (2019), taxation literacy has been stated in the economic learning curriculum in one of the sub-chapters of fiscal policy material. In addition, tax literacy among high school students also gets from activities carried out by certain campuses by collaborating with the DJP to hold activities such as Tax Goes to School among high school students. In addition to the Tax Goes To School activities, other activities carried out by the DJP involving SMA, namely the speaking tax activity, in 2019 the Regional Office of DJP East Java II held a spoken tax (Patur) by cooperating with 20 high schools, according to the Republic of East Java (2019), Patur activities were carried out to raise awareness taxes among high school students. KPP Karangpilang also carried out narrative tax activities to raise tax awareness among students of SMA Negeri 22 Surabaya in 2018. Activities carried out by DJP involving high schools in Surabaya or Sidoarjo aim to provide awareness and awareness of taxes as early as possible.

Influence of Social Environment on Tax Awareness

After testing the hypothesis, the significance value obtained is 0.000. This significant value is smaller than the significance limit used, namely 0.05. Based on these results, it shows that social environmental variables affect tax awareness in high school students. This shows that the second hypothesis, namely "The Social Environment Affects Tax Awareness in High School Students" is accepted.

The results of this study are in line with previous research conducted by Sitorus and Fauziyati (2016), which shows that the environment around individuals has a significant influence on taxpayer awareness of their obligations as Indonesian citizens. In addition, previous research conducted by Rahayu and Alimudin (2015) shows that social environments such as the family environment and social environment can help in shaping a person's character. This means that the social environment can help in shaping the character of tax awareness in individuals. The results of the t statistical test which are in line with previous research are also supported by the results of descriptive statistical tests on the social environment variable, where the average result for this variable is 3.9899 which is in the high category, this means that respondents agree that the social environment affects the forming tax awareness in the respondent. In addition, these results also indicate that the social environment around the respondent such as the family environment, school environment, and the community has played an important role in increasing tax awareness in the respondent.

Several phenomena such as the school environment have provided learning the basics of taxation as well as basic tax calculations, to assist in increasing tax awareness among students. Support for increasing tax awareness also comes from the government where the government holds tax outreach in the community, where the DJP conducts several activities such as Tax Goes to School and tax talk by collaborating with high schools in Surabaya and Sidoarjo,

besides that several campuses are also actively holding competition activities. taxes for high school students by cooperating with the DJP.

Apart from the government, association and family can also influence a child's behavior and development. Previous research conducted by Kusumasari (2015) shows that association and family in the social environment can have an effect on the behavior and development of a child, which shows that the behavior of children who grow up and interact in cities and villages will have different associations. This research also reveals the fact that family, school, and social interactions in society have an influence on children's psychology and behavior.

The family environment increases awareness of taxation through education provided in the family, for example in the family environment can encourage students to have tax-conscious behavior. The family carries out several functions such as the function of socializing education, religion, economy, protection, responsibility and affection. The effectiveness of the role played by the family is the basis for shaping a person's character so that they can interact, communicate and also have good behavior. Sobaya, Hadiyanto and Safitri (2016) said that the family environment is the first environment that shapes children's character, so that it provides education and also provides an example of being obedient to taxation so that it can form tax awareness in children. The school environment in increasing tax awareness of high school students provides education about taxation, education is an effort to improve students' personal abilities. Schools provide education to support the education that has been given in the family environment. The school environment provides education from various aspects such as moral, spiritual, intellectual, emotional and social which enhances and develops individual character to become individuals with integrity, responsibility, has a high awareness of their obligations, and grows into individuals who are useful to the wider community. Tax awareness can also be increased through the association of the younger generation obtained through learning in schools and through the media, where the government also raise tax awareness from an early age through content on social media regarding the importance of paying taxes as a form of state obligation. Santosa (2006) states that the positive influence of interaction with peers is that individuals can develop and acquire knowledge and train their talents. Upa and Karundeng (2019) revealed that the implementation of taxpayers' compliance on social and religious societies cannot afford to only take the economic deterrence approach; it takes a combination of approaches by integrating the locality philosophical values.

Conclusion

The conclusion of the study is divided into two, namely the tax literacy variable has a significant effect on tax awareness and the social environment has a significant effect on tax awareness. These two results indicate that H1 is accepted and H2 is accepted. This result is obtained from the t test that has been carried out. In addition, previous research also reveals that tax literacy and the social environment can affect tax awareness, the existing phenomena also prove this.

In this research, there are theoretical implications and empirical implications. The theoretical implication is to provide increased theoretical understanding of tax literacy among high school students, theoretical understanding of the effect of tax literacy and the social environment on tax awareness among high school students. While the empirical implication of this research is aimed at three parties, namely DJP, the results of this study can help DJP to determine the extent to which tax awareness and understanding of taxation have been owned by the younger generation, especially high school students in Surabaya and Sidoarjo. For

high school students, the results of this research can help high school students to improve students' knowledge and insight about taxation and provide an overview for high school students, especially for students who may be taking courses in accounting and also for all students who will become candidates. taxpayers, that tax literacy and social environment can support students to have tax awareness. The teacher can make a good contribution to the learning process and be able to develop knowledge of taxation. In addition, it can provide direction regarding the extent of tax literacy that students have and also direction in the learning process.

The theoretical recommendation of this research is that it is recommended for further research to add variables to test the effect on tax awareness such as the variable of moral obligation and personal motivation, in order to find out what variables can influence tax awareness in addition to the tax literacy and social environment variables and expand it further. the scope used, such as conducting research on students to conduct testing.

The empirical recommendation of this research is aimed at DJP, which is to provide more comprehensive and in-depth socialization that discusses the benefits that can be obtained from tax payments made. High school students can increase their tax literacy so that they are able to increase their understanding of taxation and be able to contribute to taxation activities in the future and teachers can collaborate with the Ministry of Education in providing tax knowledge

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