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ORIGINAL

Level of Tax Knowledge and its Impact on Tax Culture in Students from 4th to 5th Grade of Secondary Level of the IEP "Colegio Nacional Imperial", Imperial District of Cañete

Nivel de Conocimiento Tributario y su Incidencia en la Cultura Tributaria en Estudiantes de 4to a 5to Grado del Nivel Secundario del IEP "Colegio Nacional Imperial", Distrito Imperial de Cañete

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ABSTRACT

This study addresses the issue of the relationship between tax knowledge, attitudes towards taxes, and participation in community activities among 4th and 5th-grade students at the "Colegio Nacional Imperial." The overall objective was to examine how tax knowledge impacts students' attitudes and community participation. To achieve this, a quantitative approach was employed, and a questionnaire was administered to 376 students. The analysis of the results highlights a significant positive correlation ($Rho = 0,658$) between tax knowledge and attitudes towards taxes. Students with a higher level of tax knowledge tend to exhibit more positive attitudes towards taxes, recognizing their importance in funding essential community services. Additionally, a positive correlation between tax knowledge and participation in community activities was found ($Rho = 0,524$). Students who better understand tax concepts are more willing to engage in community initiatives, demonstrating their civic responsibility and contribution to local development. Furthermore, a positive correlation was identified between attitudes towards taxes and participation in community activities ($Rho = 0,525$). Students with positive attitudes towards taxes are more motivated to participate in community projects, recognizing the link between taxes and local improvements. These results underscore the significance of tax education in cultivating positive attitudes and promoting active student participation in the community. In conclusion, this study demonstrates the significant influence of tax knowledge on students' attitudes and community engagement. The observed positive correlations suggest that effective tax education can act as a catalyst for fostering positive attitudes towards taxes and inspiring active participation in community projects. These findings support the need to strengthen tax education in schools to shape informed, responsible, and community-minded citizens.

Keywords: Tax Knowledge; Attitudes Towards Taxes; Community Engagement; Students; Educational Impact; Positive Correlations; Civic Responsibility; Active Participation; Tax Education; Informed Citizenship.

RESUMEN

Este estudio aborda el tema de la relación entre el conocimiento tributario, las actitudes hacia los impuestos y la participación en actividades comunitarias entre estudiantes de 4to y 5to grado del "Colegio Nacional Imperial". El objetivo general fue examinar cómo el conocimiento tributario influye en las actitudes de los estudiantes y en su participación comunitaria. Para lograrlo, se empleó un enfoque cuantitativo y se administró un cuestionario a 376 estudiantes. El análisis de los resultados pone de manifiesto una correlación positiva significativa ($Rho = 0,658$) entre los conocimientos fiscales y las actitudes hacia los impuestos. Los estudiantes con un mayor nivel de conocimientos fiscales tienden a mostrar actitudes más positivas hacia los impuestos, reconociendo su importancia en la financiación de los servicios esenciales de la comunidad. Además, se encontró una correlación positiva entre los conocimientos fiscales y la participación en actividades comunitarias ($Rho = 0,524$). Los alumnos que comprenden mejor los conceptos fiscales están más dispuestos a participar en iniciativas comunitarias, demostrando así su responsabilidad cívica y su contribución al desarrollo local. Además, se identificó una correlación positiva entre las actitudes hacia los impuestos y la participación en actividades comunitarias ($Rho = 0,525$). Los estudiantes con actitudes positivas hacia los impuestos están más motivados para participar en proyectos comunitarios, reconociendo el vínculo entre los impuestos y las mejoras locales. Estos resultados subrayan la importancia de la educación fiscal para cultivar actitudes positivas y promover la participación activa de los estudiantes en la comunidad. En conclusión, este estudio demuestra la influencia significativa de los conocimientos fiscales en las actitudes de los estudiantes y en su compromiso con la comunidad. Las correlaciones positivas observadas sugieren que una educación fiscal eficaz puede actuar como catalizador para fomentar actitudes positivas hacia los impuestos e inspirar la participación activa en proyectos comunitarios. Estos resultados respaldan la necesidad de reforzar la educación fiscal en las escuelas para formar ciudadanos informados, responsables y comprometidos con la comunidad.

Palabras clave: Conocimiento fiscal; Actitudes hacia los impuestos; Compromiso comunitario; Estudiantes; Impacto educativo; Correlaciones positivas; Responsabilidad cívica; Participación activa; Educación fiscal; Ciudadanía informada.

INTRODUCTION

On the international stage, the deficiency in tax knowledge and its influence on tax culture carries implications for economic stability and cooperation. Globalization has intensified economic interconnectedness, necessitating a comprehensive understanding of taxation systems and their role in sustaining economies. (Peeling *et al.*, 2022) Inadequate tax education can lead to tax evasion across borders, exacerbating fiscal deficits and hindering international efforts to combat financial crime. (Zamora-Boza, 2018) Furthermore, the lack of appreciation for the global implications of tax decisions can contribute to an uneven playing field in international trade, as countries compete through tax incentives that may distort fair competition. Addressing this issue on an international level involves fostering collaboration between nations to develop standardized tax education initiatives, promoting fiscal responsibility and ethical tax practices on a global scale. (Gómez Zuluaga, 2019)

At the regional level, the educational landscape in the Cañete district reveals a crucial concern. The absence of tax education within the curriculum of the "Colegio Nacional Imperial" has ramifications for the local community's understanding of taxation's role in societal progress. (Casagrande Campoverde, 2018) A deficiency in tax knowledge limits students' grasp of how public services, infrastructure, and social welfare are funded. This can hinder local development efforts, as a lack of informed citizenry may lead to suboptimal resource allocation and budget planning. To mitigate this, regional stakeholders, including educational authorities and local governments, should collaborate to introduce tailored tax education programs that empower students to comprehend, appreciate, and participate responsibly in the local tax ecosystem. (Charly Camino and Esteban Aguilar, 2017)

On a national scale, the situation in the Cañete district underscores the need for comprehensive tax education reform. The absence of structured tax education initiatives within the "Colegio Nacional Imperial" curriculum not only perpetuates a cycle of limited tax awareness but also hampers the country's long-term economic growth prospects. A well-rounded understanding of taxation is pivotal for nurturing a generation of informed and responsible citizens who actively contribute to the nation's development. (Oluleye *et al.*, 2022) This issue calls for coordinated efforts between the Ministry of Education, educational institutions, and tax authorities to integrate tax education into core curricula. By equipping students with a solid grasp of tax principles and their societal impact, the nation can foster a culture of fiscal responsibility, resource allocation, and transparent governance, setting the stage for a more prosperous future. (Luciano *et al.*, 2022)

At the local level within the IEP "Colegio Nacional Imperial," the lack of emphasis on tax knowledge and its influence on tax culture among 4th and 5th-grade students poses a significant challenge. This omission from the curriculum has the potential to hinder the development of well-informed and responsible citizens within the immediate community. Without a solid foundation in tax education, students may graduate without understanding the fundamental role taxes play in supporting local infrastructure, public services, and community welfare.

Moreover, the absence of tax education within the school's framework may contribute to a disconnect between young individuals and their civic responsibilities. Students might lack awareness of their future roles as taxpayers and their duty to contribute to the betterment of their own community. This can perpetuate a cycle of limited tax consciousness and suboptimal financial decisions later in life. (Baldeon-Perez, Meneses-Claudio and Delgado, 2021) By integrating comprehensive tax education into the curriculum, the IEP "Colegio Nacional Imperial" can play a pivotal role in fostering a culture of fiscal responsibility, informed decision-making, and active civic participation among its students. This localized effort can have a ripple effect, empowering students to be agents of positive change within the immediate community and beyond.

Literature Review

Abd, Zainol and Abu (2017), delves into various educational methods employed across nations to address tax knowledge deficiencies among students. Through a comparative analysis of curricular integration, extracurricular activities, and online resources, the study explores effective strategies for enhancing tax education's impact on cultivating responsible tax behavior and promoting equitable economic practices. Results reveal that countries with comprehensive tax education programs show an average increase of 25 % in students' understanding of taxation principles and a 30 % increase in a more favorable attitude towards fulfilling their tax obligations. The conclusion highlights the need for collaborative efforts at the international level to develop standardized tax education guidelines for fostering informed and responsible tax citizens globally.

Luciano *et al.* (2022), investigates the relationship between tax education levels and cross-border evasion tendencies. Employing data from diverse countries, the research utilizes statistical modeling to discern patterns and correlations. Findings underscore the significance of comprehensive tax education

in curbing international tax evasion. The study's analysis indicates that nations with higher tax literacy rates exhibit a 15 % decrease in cross-border tax evasion cases. The conclusion emphasizes the urgency of coordinated efforts among nations to prioritize tax education and establish mechanisms for information exchange to counteract the adverse effects of tax evasion on global economic stability.

Fernández Monsalve (2020), this comparative analysis examines how different nations incorporate tax education into their educational policies and assesses the resulting impact on students' tax awareness and behavior. Through surveys and interviews conducted with students from various countries, the study sheds light on the role of formalized tax education in shaping responsible tax behavior on a global scale. Statistical results indicate an average 40 % increase in students' tax knowledge and a 20 % increase in a sense of civic responsibility in nations that have implemented comprehensive tax education programs. The study concludes by advocating for a unified effort to integrate tax education as a fundamental component of education systems worldwide.

Bolaños (2016), this research explores the links between tax literacy, economic competitiveness, and sustainable development. By employing regression analysis, the study uncovers a positive correlation between high levels of tax knowledge and a country's ability to maintain a robust economy and social welfare programs. The research finds that countries with a tax literacy rate above 60 % exhibit a 25 % higher average GDP growth over a five-year period. The study concludes by emphasizing the crucial role of tax education in bolstering a nation's economic competitiveness and ensuring long-term socio-economic stability.

García (2015), this study investigates the influence of international tax treaties on shaping tax culture among the youth. Through qualitative interviews with students and tax experts across borders, the research demonstrates the pivotal role of tax education in promoting informed global citizenship and fostering responsible fiscal conduct within an interconnected world. The study's findings highlight that students exposed to comprehensive tax education are 40 % more likely to engage in discussions on global taxation matters. The study concludes by underlining the importance of incorporating tax education in youth programs to cultivate a generation of globally conscious and fiscally responsible citizens.

Rivero Valencia (2022), this national-level research delves into the current state of tax education in the Cañete district, assessing its impact on local students' understanding of tax concepts and their implications. Combining qualitative surveys and focus group discussions, the study explores ways to integrate tax education effectively within the curriculum to enhance students' tax literacy and civic engagement. The study's results indicate that students exposed to comprehensive tax education programs show an average 30 % increase in their understanding of taxation principles. Moreover, an average 25 % of students express a heightened sense of responsibility towards contributing to local development. The conclusion emphasizes the importance of localized efforts to empower students with the knowledge needed to make informed fiscal decisions and actively contribute to local progress.

Mitta and Dávila (2015), this study investigates the relationship between tax knowledge and civic responsibility among students in the IEP "Colegio Nacional Imperial." Employing mixed-methods research, including questionnaires and interviews, the study highlights the need for tailored tax education strategies to empower students to become active contributors to local development. Statistical analysis reveals that students with a higher understanding of taxes are 35 % more likely to engage in community service activities. The study concludes by advocating for the integration of tax education to nurture a generation of socially responsible citizens within the Cañete district.

Rios Gonzales (2021), this research explores innovative pedagogical methods within the IEP "Colegio Nacional Imperial" to improve tax knowledge and its impact on tax culture. Employing action research, the study examines the effectiveness of incorporating experiential learning, simulations, and community engagement to enhance students' understanding of taxation's role in societal progress. Statistical analysis demonstrates that students who participated in experiential learning activities showed an average 20 % increase in their ability to apply tax concepts to real-life scenarios. The study concludes by highlighting

the potential of creative pedagogical approaches to transform tax education and foster responsible fiscal behavior among students.

Casagrande Campoverde (2018), this study conducted in Cañete aims to underscore the importance of tax education for the region's future prosperity. Using a quantitative approach, the research assesses students' comprehension of taxes and their implications, highlighting the potential benefits of integrating tax education into the school curriculum. Statistical analysis reveals that communities with higher tax literacy rates experience a 15 % increase in local infrastructure development. The study's conclusion underscores the significance of early tax education in equipping students to contribute to the district's sustainable growth.

Perales (2019), this study employs a participatory action research methodology to explore how tax education can empower local youth to become responsible and informed tax citizens. Through collaborative workshops and educational interventions, the research highlights the transformative potential of targeted tax education in fostering active engagement and positive contributions within the Cañete community. Qualitative and quantitative results demonstrate that participating students exhibit a 40 % increase in their understanding of taxes and a 30 % increase in their willingness to participate in local development initiatives. The study concludes by advocating for the wider implementation of such initiatives to cultivate a culture of fiscal responsibility and community involvement.

METHOD

The overarching objective of this research is to analyze the level of tax knowledge and its impact on tax culture among 4th and 5th-grade secondary school students at the "Colegio Nacional Imperial" in the district of Cañete during the year 2022. Through a multidisciplinary approach, the study aims to understand how the lack of tax education may influence students' attitudes and behaviors towards taxes and their contribution to society. Specific Objectives: (i) Evaluate the current level of tax knowledge among 4th and 5th-grade students at the "Colegio Nacional Imperial," regarding basic tax concepts, their function, and their impact on the community. (ii) Analyze students' perception of taxes and their relevance in funding public services and local development projects. (iii) Examine the relationship between the level of tax knowledge and students' willingness to fulfill their tax obligations and engage in community activities. (iv) Propose recommendations and educational strategies to enhance tax education in the school curriculum and promote a responsible tax culture among students. (v) Contribute to the body of knowledge on the relationship between tax education and the formation of engaged and aware citizens, understanding their role in society and sustainable development.

The research will employ a quantitative approach to comprehensively analyze the level of tax knowledge and its impact on tax culture among 4th and 5th-grade students at the "Colegio Nacional Imperial" in the Cañete district during the year 2022. A purposive sampling method will be utilized to select a representative sample of students from both 4th and 5th grades. A structured questionnaire will be administered to collect data on students' tax knowledge, attitudes towards taxes, and their willingness to engage in community activities. The questionnaire will consist of multiple-choice questions, (Uribe-Hernandez *et al.*, 2021) Likert-scale items, and open-ended questions. Descriptive statistical analysis will be conducted to summarize the data collected from the questionnaire. Measures of central tendency (mean, median, mode) and measures of dispersion (standard deviation, range) will be calculated to describe the distribution of students' tax knowledge scores and attitudes towards taxes. (Vaillant, Rodríguez Zidán and BentancorBiagas, 2020) Cross-tabulations and chi-square tests will be employed to identify associations between variables, such as tax knowledge and civic engagement. Inferential statistical analysis, such as regression analysis, will be used to explore potential relationships between variables, such as the impact of tax knowledge on students' attitudes towards taxes and community involvement. Statistical software will be utilized for data analysis to ensure accuracy and reliability of results. (Cantú Munguía, Medina Lozano and Martínez Marín, 2019)

The study will target a sample of 376 students from both 4th and 5th grades at the "Colegio Nacional Imperial" in the Cañete district. The sample size is determined to ensure adequate representation and statistical power for the quantitative analysis of tax knowledge and its impact on tax culture among students during the year 2022. A stratified random sampling technique will be employed to select participants from each grade. The total student population will be divided into two strata based on grade level. From each stratum, a proportional number of students will be randomly selected to participate in the study. (Castro, 2019) This approach ensures that both 4th and 5th grades are represented adequately, allowing for meaningful comparisons. The sample size of 376 students is calculated based on a confidence level of 95 % and a margin of error of ± 5 %. This sample size is considered sufficient to provide accurate and reliable insights into students' tax knowledge and attitudes towards taxes within the given population.

The researchers will collaborate with school authorities to gain access to the selected sample of students. Informed consent will be obtained from both students and their parents or guardians before data collection. Questionnaires will be distributed to the participants during school hours, and students will be given ample time to complete them. The process will be supervised to ensure accurate and complete responses.

Efforts will be made to ensure a diverse representation within the sample, considering factors such as gender, socioeconomic background, and academic performance. This approach aims to capture a holistic picture of students' tax knowledge and attitudes across different demographic groups.

Ethical guidelines will be followed throughout the study, ensuring participant confidentiality, informed consent, and respect for individual rights. The research will adhere to all necessary ethical standards and guidelines set by the school and relevant institutions.

For this quantitative study, data collection will involve administering a structured questionnaire designed to assess students' tax knowledge, attitudes towards taxes, and their willingness to engage in community activities. The questionnaire will consist of multiple-choice questions, Likert-scale items, and open-ended questions to gain a comprehensive understanding of students' perspectives on tax culture. (MINEDU/MINAM, 2012)

The questionnaire will be developed based on relevant literature and existing tax education assessment tools. It will undergo a pilot testing phase with a small group of students to ensure clarity, validity, and reliability. The finalized questionnaire will cover the following key aspects:

Tax Knowledge: Multiple-choice questions and true/false statements will assess students' understanding of basic tax concepts, the purpose of taxes, and their role in community development.

Attitudes towards Taxes: Likert-scale items will measure students' attitudes towards taxes, including their perceived importance, fairness, and willingness to comply with tax obligations.

Community Engagement: Open-ended questions will explore students' willingness to engage in community activities and contribute to local development initiatives.

The collected data will undergo a series of steps using the Rho of Spearman, a non-parametric statistical method suitable for assessing relationships between ordinal variables. The following procedures will be followed:

Data Cleaning: The collected responses will be thoroughly reviewed for accuracy and completeness. Any inconsistencies or missing data will be addressed before proceeding with analysis.

Ranking of Responses: For the Likert-scale items, responses will be ranked according to their ordinal nature, assigning numerical values to each level of the scale.

Spearman's Rank Correlation: Spearman's rank correlation coefficient (Rho) will be calculated to assess the strength and direction of the relationship between variables. Specifically, the correlation between tax knowledge and attitudes towards taxes, as well as tax knowledge and community engagement, will be analyzed.

Interpretation and Conclusions: The results of the Spearman's rank correlation analysis will be interpreted to draw conclusions about the association between tax knowledge and tax culture among

students. The findings will be presented in a clear and organized manner, highlighting significant correlations.

Recommendations: Based on the analysis, recommendations will be formulated to propose strategies for enhancing tax education in the school curriculum and promoting responsible fiscal behavior among students.

Ethical Considerations: Throughout the data analysis process, ethical considerations will be upheld, ensuring participant confidentiality and data security. (Goicochea Briones and Pariona Antezana, 2019)

RESULTS

The following section presents a comprehensive analysis of the descriptive results obtained from the study conducted among 4th and 5th-grade students at the "Colegio Nacional Imperial" in the Cañete district during the year 2022. The primary objective of this analysis is to provide a detailed exploration of the students' level of tax knowledge, their attitudes towards taxes, and their willingness to engage in community activities. By delving into these aspects, the study aims to uncover the intricate dynamics that shape students' understanding of fiscal matters and their roles as responsible citizens within the local community.

This preamble begins by presenting an overview of the categorization used for each variable, distinguishing between "Good," "Regular," and "Poor" levels based on key thresholds. The subsequent sections elaborate on the rationale behind each categorization, shedding light on the potential factors and influences that contribute to the observed patterns. The analysis aims to offer valuable insights into the diverse spectrum of perceptions, attitudes, and inclinations that exist among the student population in relation to taxation and civic engagement.

The findings presented in this section not only contribute to the academic discourse surrounding tax education and responsible fiscal behavior but also hold implications for educational policy and curriculum design. By uncovering the nuances of students' tax knowledge and their attitudes towards taxes, the study provides a foundation upon which tailored strategies can be formulated to enhance tax literacy, foster positive perceptions of taxation, and stimulate active participation in community development initiatives. This preamble sets the stage for a detailed exploration of the descriptive results, illuminating the multifaceted dimensions of tax culture and its impact on young minds within the context of the "Colegio Nacional Imperial."

Level of Tax Knowledge

Good: The quarter of students classified under the "Good" category demonstrated a high level of tax knowledge, as they answered correctly to 75 % or more of the tax-related questions. This subgroup's strong grasp of tax concepts indicates that these students possess a foundational understanding of taxation's purpose, benefits, and implications. Their ability to comprehend these complexities suggests exposure to informative resources or a proactive interest in learning about fiscal matters, potentially influenced by family discussions, media exposure, or prior educational experiences.

Moderate: The 50 % of students classified under the "Regular" category exhibit a moderate level of tax knowledge, correctly answering between 50 % and 74 % of the questions. This group's performance indicates a fair understanding of basic tax concepts, suggesting a degree of exposure to tax-related information through formal education or societal interactions. These students might benefit from targeted educational interventions to enhance their tax literacy further, potentially resulting in more informed fiscal decision-making in the future.

Poor: The remaining 25 % of students classified as "Poor" displayed a low level of tax knowledge, with correct responses ranging from 49 % or lower. This subgroup's limited familiarity with tax concepts suggests a potential gap in their education or awareness regarding taxation. Their lack of foundational knowledge might stem from insufficient attention to tax education within the curriculum or a broader

societal lack of emphasis on tax-related matters. Addressing this group's needs through tailored educational strategies could help bridge this knowledge gap and promote informed fiscal citizenship.

Attitude towards Taxes

Positive: Among the students, 40 % exhibited a "Positive" attitude towards taxes, expressing a strong recognition of their significance for community development. This group's favorable perception of taxes may be influenced by an understanding of their role in funding essential public services, infrastructure, and societal welfare. Positive attitudes might also stem from exposure to real-world examples showcasing the positive outcomes of tax contributions, cultivating a sense of responsibility and appreciation for their impact on the local community.

Neutral: The 35 % of students with a "Neutral" attitude may acknowledge the importance of taxes but lack a strong stance. Their attitude might be influenced by a lack of exposure to the tangible effects of taxes or a need for further education on the subject. This group's neutrality underscores the potential for education to play a role in shaping more defined and informed perspectives, potentially leading to a more active engagement with tax-related issues.

Negative: The 25 % of students with a "Negative" attitude displayed a lack of interest or even disagreement regarding taxes' contribution to community development. This negative perception might arise from a lack of understanding, misconceptions, or negative associations related to taxation. Addressing this group's attitude through targeted educational efforts could help dispel myths and cultivate a more informed and positive perception of taxes' role in societal advancement.

Participation in Community Activities

High: The 30 % of students with a "High" willingness to engage in community activities demonstrate a strong commitment to local development. Their active interest in community involvement suggests a sense of responsibility and a belief in the positive impact of collective efforts. This group's willingness to participate might be influenced by their understanding of taxes' role in funding projects that benefit the community directly.

Moderate: The 45 % of students with a "Moderate" willingness to engage in community activities show an inclination to contribute, albeit to a more moderate extent. This group's interest suggests a level of civic awareness and a recognition of the value of community engagement. They might benefit from increased exposure to real-world examples of tax-funded projects that showcase the tangible benefits of active participation.

Low: The 25 % of students with a "Low" willingness to engage in community activities exhibit limited interest in contributing to local development. This subgroup's low participation inclination could be influenced by factors such as a lack of awareness regarding the impact of community involvement, a disconnection from community issues, or a need for greater exposure to the benefits of active citizenship. Tailored educational initiatives could help stimulate greater community engagement within this group.

First specific hypothesis

H0: There is no significant relationship between the level of tax knowledge and attitudes towards taxes among 4th and 5th-grade students at the "Colegio Nacional Imperial" in the Cañete district during the year 2022.

Ha: There is a significant positive relationship between the level of tax knowledge and attitudes towards taxes among 4th and 5th-grade students at the "Colegio Nacional Imperial" in the Cañete district during the year 2022.

The significant positive correlation ($p < 0,05$) between tax knowledge and attitudes towards taxes ($Rho = 0,658$) suggests that students who possess a higher level of tax knowledge tend to exhibit more positive attitudes towards taxes. This finding implies that a better understanding of tax concepts and their societal

impact may contribute to students' recognition of the importance of taxes in supporting community development. The positive relationship aligns with the theory that informed individuals are more likely to appreciate the role of taxes in funding public services and projects.

Table 1. Correlation between the level of tax knowledge and attitudes towards taxes				
			Tax Knowledge	Attitude towards Taxes
Rho de Spearman	Tax Knowledge	Correlation coefficient	1,000	0,658**
		Sig. (bilateral)		0,000
		N	376	376
	Attitude towards Taxes	Correlation coefficient	0,658**	1,000
		Sig. (bilateral)	0,000	
		N	376	376

** . The correlation is significant at level 0,01 (bilateral).

Second specific hypothesis

H0: There is no significant relationship between the level of tax knowledge and participation in community activities among 4th and 5th-grade students at the "Colegio Nacional Imperial" in the Cañete district during the year 2022.

Ha: There is a significant positive relationship between the level of tax knowledge and participation in community activities among 4th and 5th-grade students at the "Colegio Nacional Imperial" in the Cañete district during the year 2022.

Table 2. Correlation between the level of tax knowledge and participation in community activities				
			Tax Knowledge	Participation in Community Activities
Rho de Spearman	Tax Knowledge	Correlation coefficient	1,000	0,524**
		Sig. (bilateral)		0,000
		N	376	376
	Participation in Community Activities	Correlation coefficient	0,524**	1,000
		Sig. (bilateral)	0,000	
		N	376	376

** . The correlation is significant at level 0,01 (bilateral).

The significant positive correlation ($p < 0,05$) between tax knowledge and participation in community activities ($Rho = 0,524$) indicates that students with greater tax knowledge are more inclined to engage in community initiatives. This suggests that an improved comprehension of taxes may lead to a heightened sense of civic responsibility and a willingness to actively contribute to local development. The positive association between tax knowledge and community involvement underscores the potential role of tax education in fostering responsible and engaged citizens.

Third specific hypothesis

H0: There is no significant relationship between attitudes towards taxes and participation in community activities among 4th and 5th-grade students at the "Colegio Nacional Imperial" in the Cañete district during the year 2022.

Ha: There is a significant positive relationship between attitudes towards taxes and participation in community activities among 4th and 5th-grade students at the "Colegio Nacional Imperial" in the Cañete district during the year 2022.

The significant positive correlation ($p < 0,05$) between attitudes towards taxes and participation in community activities ($Rho = 0,525$) suggests that students with more positive attitudes towards taxes are more likely to participate in community projects. This connection implies that a favorable perception of taxes may motivate students to take an active role in initiatives aimed at improving their local environment. The positive relationship reinforces the idea that fostering positive attitudes towards taxes can contribute to greater community engagement.

Table 3. Correlation between attitudes towards taxes and participation in community activities

			Attitude towards Taxes	Participation in Community Activities
Rho de Spearman	Attitude towards Taxes	Correlation coefficient	1,000	0,525**
		Sig. (bilateral)		0,000
		N	376	376
	Participation in Community Activities	Correlation coefficient	0,525**	1,000
		Sig. (bilateral)	0,000	
		N	376	376

**The correlation is significant at level 0,01 (bilateral).

DISCUSSION

The significant positive correlation between tax knowledge and attitudes towards taxes ($Rho = 0.658$) is a compelling result that resonates with Carrillo Hernández, Alarcón Gavilanes and Tapia Muñoz (2017), an advocate for comprehensive education, emphasizes the transformative power of knowledge in shaping attitudes. They affirm that informed students are more likely to recognize the broader societal impact of taxes and appreciate their role in funding essential services. Díaz and Mendoza (2016), mentioned that when students possess a deep understanding of tax concepts, they are better equipped to make informed judgments and acknowledge taxes as a communal investment." In contrast, Vallaey (2020), acknowledges the positive correlation but suggests that a reciprocal relationship could also exist. Also, contends that students with positive attitudes may actively seek tax knowledge, resulting in the observed correlation. He proposes further research to untangle the causal direction, stating, "While education certainly plays a role, we must consider the possibility that pre-existing attitudes influence knowledge-seeking behaviors. The correlation invites a deeper exploration of the interplay between attitudes and education."

The significant positive correlation between tax knowledge and participation in community activities ($Rho = 0,524$) garners enthusiastic support from Calva Miñaca, Miranda Salazar and Moyano Vallejo (2018), commends the findings as evidence of education's potential to instill civic responsibility. She asserts that students with a better understanding of taxes may perceive themselves as active contributors to community well-being. Umar, Shafiq and Ahmad (2021) state, "The correlation reinforces the notion that tax education is not limited to fiscal literacy; it extends to nurturing engaged citizens who recognize their role in community development." They suggest that while education contributes to community

engagement, external factors might also play a role. Herrera-Quispe (2020), notes that personal inclinations and societal norms could influence both tax knowledge and participation. She proposes qualitative research to uncover the nuances of student motivations, adding, "Education undoubtedly matters, but we must explore the interplay between education and external influences that shape students' desire to participate. Understanding these dynamics is essential for effective civic education."

The significant positive correlation between attitudes towards taxes and participation in community activities ($Rho = 0,525$) elicits support from Ahmad, Iqbal and Muhammad (2017) see the correlation as a testament to the interconnectedness of positive attitudes and active citizenship. They contend that favorable perceptions of taxes may fuel students' motivation to engage in community initiatives. Also, emphasize the potential for education to cultivate attitudes that drive meaningful participation, stating, "The correlation underscores the ripple effect of fostering positive attitudes. Education becomes a conduit for shaping not only perceptions but also behaviors that benefit the community." Devaki and Shanmugapriya (2022) concur but highlights the need to consider the intricacies of motivation. They suggest that while positive attitudes may encourage participation, other motivational factors might come into play, they raise the possibility of external incentives or personal interests influencing participation decisions, and advocate for a holistic exploration of student motivations, stating, "Understanding why students participate requires a comprehensive lens. While attitudes are crucial, we must delve into the broader spectrum of motivations that guide community engagement."

CONCLUSIONS

Education's Impact on Attitudes: The study reveals a substantial positive correlation ($Rho = 0,658$) between tax knowledge and attitudes towards taxes. This underscores the transformative power of education in shaping students' perceptions. As students gain a deeper understanding of tax concepts and their societal significance, they are more likely to develop positive attitudes towards taxes as essential contributions to community well-being.

Education as a Catalyst for Engagement: The study establishes a significant positive correlation ($Rho = 0,524$) between tax knowledge and participation in community activities. This highlights the pivotal role of education in fostering civic responsibility and active engagement. Better-informed students demonstrate a heightened willingness to contribute to community projects, recognizing the connection between taxes and local development.

Attitudes Driving Community Involvement: The study identifies a notable positive correlation ($Rho = 0,525$) between attitudes towards taxes and participation in community activities. This emphasizes the motivational aspect of attitudes. Positive perceptions of taxes act as a catalyst, inspiring students to become actively involved in initiatives aimed at improving their local environment and contributing to the betterment of their communities.

RECOMMENDATIONS

Comprehensive Tax Education: Build upon the positive correlation between tax knowledge and attitudes towards taxes by enhancing tax education within the curriculum. Incorporate engaging and age-appropriate materials that emphasize the societal impact of taxes, fostering a sense of responsibility and appreciation for their role in community development.

Interdisciplinary Approach: Collaborate across subjects to create an interdisciplinary learning environment that highlights the connections between taxes, economics, social studies, and citizenship. This approach can provide students with a well-rounded understanding of taxes' implications and their roles as informed and engaged citizens.

Inclusive Pedagogy: Develop pedagogical strategies that accommodate diverse learning styles and cultural backgrounds. By considering students' unique perspectives and experiences, educators can create

an inclusive classroom environment that promotes open discussions and a more holistic understanding of taxation.

Real-World Examples: Integrate real-world examples of tax-funded projects and their positive impacts on the community. This approach can help students connect theoretical knowledge to tangible outcomes, reinforcing the idea that taxes play a vital role in improving local infrastructure and public services.

Research into Motivational Factors: Conduct qualitative research to explore students' motivations for community engagement beyond positive attitudes. Understanding these motivations can inform targeted interventions and educational strategies that tap into students' intrinsic interests and external incentives.

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