


TAX EDUCATION: A STUDY APPLIED TO PUBLIC HIGH SCHOOLS IN THE MUNICIPALITY OF HUMAITÁ/AM

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ABSTARCT

This study investigates the importance of tax education in the municipality of Humaitá/AM, highlighting the absence of this knowledge in local public schools. The main objective is to offer a space for interaction between students in which they can learn about taxes and clarify doubts through lectures, identifying how the lack of tax education can harm them in economic structuring and political participation due to the lack of knowledge of the Brazilian tax system. The project aims to teach concepts, applications and tax legislation such as Income Tax, IPTU, IPVA and ITR, stimulating the interest of students and enabling them to share this knowledge with their families and friends. The research was carried out with students from the Tarcila Negreiros Mendes Full-Time Teaching Center (CETI), using bibliographic and field analysis with questionnaires applied to measure the impact of the lectures. The results indicated that 80% of students showed curiosity to learn more about taxes, 90% believe that tax education can improve understanding of the importance of taxes, and 88% stated that this education can help in the formation of more aware and responsible citizens. It is concluded that tax education plays a crucial role in the formation of citizens who are aware and engaged in the democratic process. The integration of this knowledge in the school environment is essential for strengthening citizenship and personal financial management, promoting a fairer and more informed society.

Keywords: Tax Education. Fiscal Citizenship. Taxes. Public Schools. Humaitá/AM.

INTRODUCTION

Tax education is a topic of fundamental importance, especially in regions such as Humaitá/AM, where the lack of knowledge about the tax system can hinder economic development and the political participation of the population. The public schools in the municipality do not offer this type of knowledge in their curriculum, creating a significant gap in the education of students. In this context, tax education emerges as an essential tool to enable young people to better understand the role of taxes and the importance of complying with their tax obligations.

The present study proposes to address this educational gap, offering lectures and activities that teach students basic concepts about taxes, such as Income Tax, IPTU, IPVA and ITR. The objective is to stimulate students' interest in the Brazilian tax system and enable them to share this knowledge with their families and friends, thus strengthening tax citizenship from an early age.

The question-problem that guides this study is: How does the absence of tax education in public schools in Humaitá/AM impact the ability of young people to structure themselves economically and participate politically? To answer this question, the study will analyze how tax education can be integrated into the school curriculum and how this can contribute to the formation of more conscious and responsible citizens.

The structure of this article is organized as follows: first, a review of the literature on tax education and fiscal citizenship will be presented, highlighting the challenges and opportunities in the educational context of Humaitá/AM. Then, the methodology used to conduct the research will be detailed, explaining the bibliographic and field approaches adopted. Finally, the results will be discussed, followed by the final considerations that summarize the main findings and suggest future directions for research and practice.

JUSTIFICATION

Tax education is a topic of vital importance, especially in the context of Humaitá/AM, where the lack of knowledge about the Brazilian tax system has direct consequences for economic development and the political participation of the population. The absence of this type of knowledge in local public schools reveals a significant gap in the education of students, who are prepared for various areas of life, but do not receive the necessary guidance to understand a crucial aspect of the exercise of citizenship: the understanding and compliance with tax obligations.

This study is particularly relevant for the municipality of Humaitá/AM, as it addresses the need to integrate tax education into the school curriculum, promoting knowledge about taxes such as Income Tax, IPTU, IPVA and ITR among young people.

The choice of these specific taxes is due to their constant presence in the daily lives of citizens and their relevance both for the financial life of families and for the financing of essential public policies. Income Tax, for example, is directly related to personal and family income, while IPTU and IPVA directly impact the ownership of assets such as real estate and vehicles, which are common in urban and rural communities in Humaitá. The ITR, in turn, is particularly relevant for rural areas, where agriculture and land ownership play a crucial role in the local economy.

The introduction of this knowledge in schools contributes to the formation of more conscious citizens, capable of understanding their role in society and exercising their rights and duties with greater responsibility. By focusing on these specific taxes, the study aims to provide students with a practical and applicable understanding of the tax system, which can be used in their daily lives and in their interactions with the State.

The contribution of this study goes beyond theory. The lectures and practical activities carried out with students from the Tarcila Negreiros Mendes Full-Time Teaching Center (CETI) have already shown positive results, arousing students' interest in the topic and encouraging the dissemination of this knowledge in their families and communities. This not only strengthens fiscal citizenship but also promotes more conscious financial management and greater civic participation, creating a solid foundation for the development of a more informed and just society.

The importance of this study lies in its ability to generate a real and lasting impact on the lives of students in Humaitá. By empowering them with the knowledge they need to understand the tax system and the importance of taxes, we are contributing to the strengthening of democracy and social justice. The integration of tax education into the school environment can transform young people's relationship with the State, encouraging a culture of transparency and accountability, and ensuring that future generations are better prepared to face the economic and social challenges of an ever-changing world.

This legacy is reflected not only in the awareness of students, but also in the improvement of the quality of life of the community as a whole, since well-informed citizens have a greater capacity to demand the correct application of public resources, resulting in better services and infrastructure for all. Therefore, this study not only fills a critical

educational gap in Humaitá, but also establishes a model that can be replicated in other regions, contributing to the strengthening of fiscal citizenship throughout the country.

OBJECTIVES

GENERAL OBJECTIVE

To understand how tax education can contribute to the strengthening of fiscal citizenship among high school students in public schools in Humaitá/AM, analyzing the impact of knowledge about taxes on the economic structuring and political participation of young people.

SPECIFIC OBJECTIVES

1. Introduce students to the fundamental concepts, practical applications and relevant legislation related to Income Tax (IR), Rural Land Tax (ITR), Urban Property Tax (IPTU), and Motor Vehicle Property Tax (IPVA).
2. Stimulate students' interest in the Brazilian tax system, enabling them to share this knowledge with their families and communities, promoting a broader tax awareness.
3. Propose the integration of tax education in the lesson plans of the existing disciplines, through multidisciplinary activities that are aligned with the students' school curriculum.

THEORETICAL FOUNDATION

TAX EDUCATION

In its etymology, the word "tribute" has its roots in the Latin term *tributum*, which referred to the portion of produce and goods that the artisans, peasants, and merchants of a tribe were required to hand over to the tribune, a type of tribal magistrate, in the form of fees and taxes.

During the medieval era, according to Bordin (2002), serfs had the obligation to deliver a portion of the production resulting from their work to the feudal lord. In modernity, with the emergence of mercantilism and the Great Navigations, the imposition of the payment of taxes on a wide range of activities and products became widespread.

The author also brings that, in Brazil, the history of taxation began in the year 1500, when Portuguese explorers landed in Brazilian lands and claimed possession of their

wealth, converting it into exclusive resources for the Portuguese crown. The first formal tax structure emerged with the creation of hereditary captaincies in 1534, when Portugal designated the first fiscal agents in charge of collecting taxes, tributes and charges destined to the Royal Treasury (Bordin, 2002).

The author emphasizes that the lords of the hereditary captaincies were obliged to remit to the king of Portugal a portion of the profits from various sources, including sugar, tobacco, brandy and other products (Bordin, 2002). Thus, under the terms of the Magna Carta, Brazil is a Federal State characterized by the division of competences. The political-administrative organization comprises the Union, the states, the Federal District and the municipalities, all of which are autonomous from each other. Political activity stems from the fact that they self-organize, governed by their own constitutions and laws, being able to choose their rulers and legislators according to constitutional principles (Meirelles, 1995).

When Brazil became independent from Portugal, with the institution and collection of taxes by the Brazilian government, limits and foundations of tax law were established, which resulted in the current National Tax Code (CTN). Today, the tax levied in Brazil has a social purpose, and it is the duty of the citizen to pay it and, in return, it is the duty of the State to apply it for the benefit of the common welfare. (Meirelles, 1995).

Thus, according to the Constitution, Brazil is a Federal State with the division of competences. The political and administrative structure encompasses the Union, the states, the Federal District and the municipalities, all with autonomy. Political activity occurs because they have the capacity to self-manage, following their own constitutions and laws, and have the right to elect their representatives and legislators in accordance with constitutional principles (Meirelles, 1995).

THE IMPORTANCE OF TAX KNOWLEDGE

Taxes, as an integral part of the daily lives of Brazilian citizens, play a fundamental role in sustaining and developing public policies. Tax collection is essential to finance improvements in crucial areas such as education, health, security, culture, leisure, transportation, among others. In this way, tax knowledge not only clarifies the importance of paying taxes, but also empowers citizens to exercise their role in society in a more conscious and responsible way.

Tax awareness is essential for citizens to understand the role of the State and the need for taxation as a mechanism for redistributing wealth and financing public services.

The great challenge, however, lies in showing people the effective return that these taxes provide. When taxpayers do not clearly perceive the positive impact of the taxes paid on their lives, whether through improvements in public services or infrastructure, a feeling of distrust and dissatisfaction towards government management can arise (Lettieri, 2021).

The Federal Constitution of 1988 establishes that the resources collected through taxes must be applied in the promotion of social welfare, guaranteeing the rights and duties of the citizen. Knowledge about how these resources are used allows taxpayers to participate more actively and informed in the democratic process, demanding transparency and effectiveness in the application of public resources. In this way, tax knowledge empowers citizens, allowing them to demand that government officials apply taxes fairly and efficiently, contributing to the construction of a more equitable society with a higher quality of life (Mezzomo, 2010).

In addition, understanding the destination of taxes strengthens citizenship, as citizens who understand the functioning of the tax system tend to value public services more and recognize the importance of contributing to the common good. This not only improves the relationship between the State and citizens, but also promotes a culture of fiscal responsibility and civic participation, which are fundamental for the sustainable and inclusive development of a nation (Grzybovski; Hahn, 2006).

Therefore, tax education is more than a matter of complying with tax obligations; It is an essential component for the formation of citizens aware of their rights and duties. By understanding the importance of taxes and how they directly impact everyone's lives, taxpayers can act as agents of transformation, promoting a fairer and more balanced society, where public resources are used in a transparent and efficient manner for the benefit of the entire population.

TAX EDUCATION AND CITIZEN AWARENESS

Citizenship is a fundamental concept that encompasses both rights and duties, giving each individual the ability to actively engage in the life and governance of their community. This includes the power and influence in the way we use and transform the spaces we inhabit, as well as the responsibility to vote, care for the environment, comply with laws, and contribute to collective well-being. At the same time, citizenship guarantees essential rights, such as freedom of movement, access to health, housing, food, and education, which are pillars of a democratic and just society (Mezzomo, 2010).

In the context of fiscal citizenship, this active participation extends to public sector financing. Fiscal citizenship refers to the full understanding of the role of taxes in sustaining government and public services. It involves awareness of the methods of collecting taxes, the impact of these taxes on different segments of society, and the way in which these resources are used to promote the common good. It is essential that citizens understand that taxes are not just obligations, but investments in the quality of life and development of the country (Grzybovski; Hahn, 2006).

Tax education, in this sense, plays a crucial role in building a deeper citizen awareness. By providing citizens with the necessary knowledge about the tax system, tax education allows them to understand the importance of their tax contributions and how those contributions underpin the public services we all depend on. Tax awareness also empowers citizens to demand transparency and effectiveness in the application of public resources, thus strengthening the relationship between the State and society (Blechová; Sobotovičová, 2016).

In addition, tax education promotes equality before the law by ensuring that all citizens, regardless of their social or economic status, have access to the same information and opportunities to participate in the tax system. This is fundamental for the full exercise of citizenship in an organized and democratic society. When citizens understand their role as financiers and beneficiaries of public policies, they recognize that they are not mere contributors, but the reason why the State exists and functions (Lettieri, 2021).

Tax education, therefore, not only teaches about taxes, but also reinforces the idea that each citizen is an active agent in the process of governance and social development. By making individuals aware of the importance of taxes, tax education contributes to the construction of a fairer society, where rights and duties are balanced and everyone has the opportunity to participate in building a better future.

RIGHTS AND DUTIES OF CITIZENS

The Federal Constitution of 1988, in its article 6, establishes a series of fundamental social rights, including education, health, food, work, housing, transportation, leisure, security, among others. These rights are the basis for building a just and egalitarian society, and it is the responsibility of the State to ensure the provision and maintenance of these rights for all citizens. The realization of these rights is essential for human and social

development, ensuring that each individual has the necessary conditions to live with dignity and actively participate in life in society (Mezzomo, 2010).

However, the realization of these rights is intrinsically linked to the fulfillment of duties by citizens. As highlighted by Locke (1689) and reiterated by Mezzomo (2010), in order for citizens to be able to fully exercise their rights, it is essential that they also fulfill their duties, establishing a balance between both. Among the main duties of citizens are: to actively participate in the choice of the country's rulers, to obey all laws and the Constitution, to care for the environment and for public and social property, to respect the rights of others, to comply with their tax and social security obligations, to contribute to the education and protection of their fellow human beings, and to collaborate with the authorities (Grzybovski; Hahn, 2006).

Taxes, in particular, are one of the most direct and tangible ways of fulfilling civic duties. They are mandatory and apply to various daily activities, such as living in the city, moving money in the bank, buying medicine, or even having access to hot water. Taxes are not just a tax obligation; They represent the contribution of each citizen to the financing of public services that guarantee the safety, health, education and infrastructure of society. As Guimarães (2005) puts it, "the tax is not optional; it is a requirement that reflects the participation of each one in the collective well-being".

When citizens understand the importance of fulfilling their duties, especially paying taxes, they become more aware of their rights and gain greater support by demanding that these rights be respected and met by the state. This civic awareness is essential for building a society in which rights and duties are balanced, and where each individual understands his or her role in promoting the common good. By internalizing the relationship between duties and rights, citizens are better able to positively transform the environment in which they live, contributing to social and economic development in a sustainable and fair way (Lettieri, 2021).

EFFECTIVE EDUCATIONAL APPROACHES TO PROMOTE UNDERSTANDING AND COMPLIANCE WITH TAX OBLIGATIONS

Effective educational approaches are essential to promote understanding and compliance with tax obligations, especially among young high school students. As Albert Einstein wisely stated, "The hardest thing in the world to understand is the income tax."

However, education can be the key to making this knowledge more accessible and relevant to students, thus fostering a culture of fiscal responsibility from an early age.

Through tax and financial education programs aimed specifically at the school context, it is possible to enable students to better understand the tax system and the importance of taxes for the functioning of the State and the economic well-being of society. These programs can include interactive workshops, lectures, hands-on activities, and awareness campaigns, which not only provide the necessary theoretical knowledge, but also encourage young people to reflect on the role of taxes in their daily lives and in the development of the country (Blechová; Sobotovičová, 2016).

Such educational approaches should be designed to be engaging and relevant to students, using practical, everyday examples that show how taxes directly influence the environment in which they live. For example, a workshop on Income Tax can demonstrate how the funds raised are applied to the construction of schools, hospitals and roads, and how these services are essential for improving the quality of life in the local community (Grzybovski; Hahn, 2006).

Historical initiatives, such as "Operation Bandeirante" launched in 1969, show that educational actions in the tax area can have a significant impact, even if the initial focus was to avoid fines. While these programs were pioneers, they often failed to achieve a deeper understanding of the socioeconomic function of taxes. However, by adapting these initiatives to the young and school public, it is possible to make them more effective and lasting, promoting true fiscal awareness (PNEF, 2002).

In addition, campaigns such as "Pay, I Want to Note", which was recently promoted in the state of Amazonas, show that fundraising campaigns can also have a strong educational component. For students in Humaitá/AM, participating in such campaigns can not only teach them about the importance of issuing invoices, but also engage them in a broader discussion about transparency, tax justice, and the role of taxes in building a fairer and more equitable society (Lettieri, 2021).

Therefore, it is crucial that educational approaches to taxation are integrated into the school curriculum in a continuous way and adapted to the reality of high school students. This tax education will not only provide students with the tools they need to understand the tax system, but it will also prepare them to be more aware, critical, and participatory citizens, able to demand their rights and fulfill their duties with full understanding of the impact it has on their community and the country.

METHODOLOGY

Methodology is the form of approach that stimulates learning and consists of the study of strategies, especially those that govern the sciences. It is a meticulous path that guides us in the search for truth, whether in the study of a science or in the achievement of a particular goal.

Scientific methodology is a set of strategies and means used to investigate phenomena, formulate hypotheses, and validate conclusions through empirical evidence (Lakatos & Marconi, 2003). It plays a key role in academic research by providing a structured pathway for the pursuit of scientific knowledge.

Initially, the data for this research were collected through bibliographic and field analysis, in which the researchers used theoretical studies through books, thesis, scientific articles, federal constitution and national tax code, which were found by technological means through google scholar.

SURVEY RANKING

This study was elaborated from an extension work carried out in the city of Humaitá/AM, with the purpose of holding lectures on Tax Education in the public schools of the municipality. Therefore, the development of this research used the deductive method. As for the nature, it is an applied research and, in relation to the objective, it will be descriptive, according to Koche (2011), who states that "descriptive research finds and evaluates". As for the research approach, it will be qualitative and, in relation to the procedures, it will be a case study with bibliographic character and field exploration.

DEFINITION OF THE UNIVERSE AND SAMPLE SELECTION

The research was carried out at the Tarcila Negreiros Mendes Full-Time Teaching Center (CETI), involving students from the 1st and 3rd year classes. The selection of participants occurred in a non-probabilistic manner, as "it consists of selecting a subgroup of the population" (Prodanov, 2013, p. 98). Thus, fifty students were interviewed, distributed in the morning shift of the educational institution in question.

The selection of non-probability samples is a method of choosing elements for a research sample that is not based on statistical principles of probability. In this type of selection, the elements of the sample are chosen in a non-random way, often based on subjective criteria or for convenience (Babbie, 2016).

Thus, it follows that each individual in the population does not have a known possibility of being chosen for the sample, which makes it difficult to generalize the results to the entire population. Non-probability sampling is commonly employed when it is not possible or practical to perform probability sampling. However, it is necessary to be careful when interpreting the results due to the possibility of bias in the choice.

DATA COLLECTION INSTRUMENTS

In this research, data collection was carried out through a questionnaire applied by these researchers, academics from the State University of Amazonas/UEA, Humaitá Nucleus/AM, to students from the CETI School, by technological means, via WhatsApp. The questionnaire, according to Gil (1999, p.128), can be defined "as the investigation technique composed of a more or less large number of questions presented in writing to people, with the objective of knowing opinions, beliefs, feelings, interests, expectations, situations experienced, etc."

The questionnaire applied was produced in the FormsApp application, which can be sent by link to students, via social networks and was composed of five objective questions in a dichotomous way, with the objective of measuring the effect of the lecture on the educational journey of the participating students and proved to be an indispensable tool to help evaluate how fruitful the lectures were for the students. The questions used were as follows:

1. Did the lecture arouse curiosity to seek to understand more about the taxes charged in Brazil?
2. After the talk, did you talk about taxes or anything related to friends or family?
3. Can the lecture on tax education contribute to a better understanding of taxes?
4. Can the lecture on tax education help raise awareness about the importance of paying taxes?
5. Can the lecture on tax education contribute to the formation of more aware and responsible citizens in relation to taxes?

Through this application instrument, it was possible to obtain precise information about the students' understanding of the theme exposed, in order to identify whether the objective was achieved.

DATA PROCESSING AND ANALYSIS

The treatment and analysis of the data collected in this study were carried out using descriptive statistics techniques. Descriptive statistics has as its main objective to summarize and organize the main characteristics of a data set, using tools such as tables, graphs and numerical summaries. This allows a clear and objective visualization of the information, facilitating the interpretation and understanding of the results (Guimarães, 2008).

In addition, to complement the quantitative analysis, an interpretative qualitative approach was adopted, which seeks to identify and understand the connections between the students' answers and the concepts addressed during the lectures. This approach allowed us to explore how students' perceptions and knowledge manifested themselves in the educational context of Humaitá/AM, revealing patterns and trends that enrich the analysis of quantitative data and provide a more comprehensive view of the impact of tax education.

The use of descriptive statistics, therefore, is not limited to the presentation of data, but is integrated into a qualitative analysis that considers the context and nuances of the answers obtained. This method will allow a more comprehensive understanding of the impacts of lectures on tax education on students, facilitating the identification of patterns and trends that can be discussed in the light of the theories presented in the theoretical foundation.

STAGES OF THE RESEARCH

The present research was structured in three main stages, integrating bibliographic research and field exploration as theoretical-methodological support.

- 1) **First Stage: Bibliographic Studies:** In the first stage, a comprehensive bibliographic review was carried out, with the consultation of books, theses, scientific articles and other materials relevant to the theme of tax education. All data collected during this phase were carefully recorded and organized on reading cards, allowing a systematization of references and notes pertinent to the study. This stage was essential to build a solid theoretical basis that would guide the subsequent phases of the research.
- 2) **Second Stage: Presentation of the Content to the Target Audience:** In the second stage, the theoretical content studied was presented to the target audience,

composed of students from different grades of the school involved in the research. The presentations were planned according to the students' level of understanding, adapting the concepts of tax education to make them accessible and relevant. This phase aimed to arouse students' interest in the topic and provide them with an initial understanding of the importance of taxes and tax citizenship.

- 3) Third Stage: Data Collection and Organization: In the final stage, data collection and organization were carried out, according to the specific objectives of the research. Data collection included the application of questionnaires to the students, aiming to capture their perceptions and knowledge acquired after the presentations. These data were then organized and analyzed with the purpose of offering answers to the problem-question and the objectives outlined in the study, contributing to a deeper understanding of the impact of tax education among students in Humaitá/AM.

RESULTS

The results obtained from the application of the questionnaire to the students of the Tarcila Negreiros Mendes Full-Time Teaching Center (CETI) reveal a positive impact of the lectures on tax education on the students' understanding of the Brazilian tax system.

The answers indicate that most students showed a significant increase in interest in the topic of taxes, better understanding the importance of paying taxes for the financing of public services. The data collected showed that:

- 80% of the students said that the lecture aroused curiosity to seek more information about the taxes charged in Brazil.
- 70% of the students reported having discussed the topic of taxes with friends or family after the lecture, indicating a multiplier effect of the knowledge acquired.
- 90% of students believe that tax education can contribute to a better understanding of taxes and the importance of regular payment of them.
- 85% of the students recognized that lectures on tax education can help raise awareness about the importance of complying with tax obligations.
- 88% of students stated that tax education can help in the formation of more aware and responsible citizens in relation to taxes.

These results show the effectiveness of the educational approaches applied in the project, reinforcing the need to integrate tax education into the school curriculum in a continuous and structured way.

DISCUSSION

The analysis of the results highlights the importance of tax education as an essential tool for the formation of fiscal citizenship among young students. The high rate of student engagement with the topic after the lecture suggests that, when exposed to relevant content and presented in an accessible way, students respond positively, expanding their understanding of the role of taxes in society.

In addition, the fact that many students have discussed the topic with their families demonstrates the potential for disseminating knowledge, making students multiplying agents within their communities. This is particularly important in regions such as Humaitá/AM, where access to information can be limited, and understanding the tax system is essential for strengthening citizenship and social justice.

The students' perception of the importance of taxes for the functioning of public services also reinforces the need to invest in continuous educational programs that address the tax system in an integrated manner with regular disciplines. This type of education can help form citizens who are more critical, aware and prepared to actively participate in the construction of a more equitable and just society.

CONCLUSION

This study demonstrated that tax education plays a crucial role in the formation of conscious and engaged citizens. The application of lectures and educational activities on taxes in public schools in Humaitá/AM proved to be effective in increasing students' interest in the topic and promoting a greater understanding of the importance of taxes.

The results indicate that the integration of tax education into the school curriculum not only clarifies the rights and duties of citizens, but also contributes to the development of a critical awareness regarding the role of the State and the function of taxes. By empowering students with this knowledge, we are investing in the future of the country, fostering a culture of transparency, accountability, and social justice.

Finally, it is suggested that future research explore the implementation of tax education programs in other regions of Brazil, with the aim of evaluating the long-term

impact of these initiatives on citizenship education and the strengthening of democratic institutions.

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