Determination of Tax Awareness Level of Secondary School Students*

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Abstract
The way the state can provide the necessary services to its people is through regularly paid taxes. In order for taxes to be paid regularly, taxpayers should perceive the tax positively. The aim of this study is to evaluate the tax awareness of 6th and 7th grade secondary school students. The survey model, which is one of the quantitative research methods, was used in the study. A questionnaire was applied within the scope of the research. In the study, it was concluded that students' tax awareness was at a low level. One of the results of the research is that as the age and class levels of the students increase, their tax awareness also increases. As a result of the study, suggestions were given to increase the tax awareness of the students. In this context, tax- related gains that are limited to the 6th grade can also be included in the 7th and 8th grade levels. Since these are the places where students hear the concept of tax most frequently, emphasis can be given to tax education through family and school in order to increase their tax awareness.
Keywords: Tax, tax awareness, secondary school students.

Introduction

Taxes are among the most important sources of income for states. States meet the increasing public expenditures through the taxes they receive from the public. The state's attainment of the expected economic level is largely thanks to taxes. The increasing need for income from past to present is met by taxes, which constitute the majority of income in our country, as in other countries (Organ & Yegen, 2013). In a society where citizens pay their taxes regularly and voluntarily, state revenues will be maximized and the level of public service will be kept high (Aktan et al., 2012). The positive perception of tax by taxpayers facilitates their voluntary compliance with taxation. The tax education that individuals will receive from an early age will facilitate them to develop a positive attitude towards taxation. Tax literacy, tax awareness, tax morale are among the factors that affect the attitudes and behaviors of citizens. An individual with tax awareness will have knowledge about the purposes for which the state collects and uses taxes. Informing the society about taxes will make citizens more comfortable about paying taxes. It is thought that taxpayers who are educated in taxation are aware of the benefits they provide to the state, so they have higher tax compliance and higher tax morale (Cesur & Çelikkaya, 2014). As the necessary importance is given to tax education in our country, the probability of the state to collect taxes will increase. If the state collects taxes at the desired level, improvements will be made in the services it will offer to the public. In this research, the perception of the boundaries of the 6th and 7th grades of secondary school and their distance to the edges are revealed. The tax awareness survey developed by Zorlu (2012) was used in the study. The survey was applied to 408 students in the city center of Tokat. The survey was applied to 6th and 7th grade students because there are tax-related gains in the social studies course at the 6th and 7th grade level. The aim of the study is to conduct a tax awareness assessment with 6th and 7th grade secondary school students in Tokat province. The aim of the research is to identify the deficiencies and guide the work to be done to eliminate the deficiencies in order to raise tax-conscious citizens of the future. In line with the purpose of the study, answers were sought to the following questions.

1. What is the tax awareness of 6th and 7th grade secondary school students?

2. Does the tax awareness of 6th and 7th grade secondary school students differ according to gender?

3. Does the tax awareness of 6th and 7th grade secondary school students differ according to family income status?

4. Does the tax awareness of 6th and 7th grade secondary school students differ according to their mother's education level?

5. Does the tax awareness of 6th and 7th grade secondary school students differ according to their father's education level?

6. Does the tax awareness of 6th and 7th grade secondary school students differ according to the mother's profession?

7. Does the tax awareness of 6th and 7th grade secondary school students differ according to the father's profession?

Conceptual Framework Regarding Tax

Taxes are among the most important sources of income that states use to fulfill their expected duties (Edizdoğan et al., 2019). Tax is used as an effective tool in situations such as inflation and deflation, which disrupt economic stability, economic development and progress in the country's economy in various periods (Edizdoğan et al., 2019). The quality of public services will increase in societies where individuals pay their taxes voluntarily and regularly. Citizens' voluntary compliance with taxes will be possible by raising awareness about taxes. Tax literacy is among the factors that shape citizens' attitudes towards taxes. Tax literacy; It is to have the ability to adequately read, write and understand tax-related issues (Yılar & Akdağ, 2017). As the necessary importance is given to tax literacy in our country, the probability of the state collecting taxes will increase. Another factor that will change individuals' attitudes towards taxes is tax awareness. Taxpayers have a certain resistance to paying taxes. With the declaration-based taxation system in our country, obligations are fulfilled by the taxpayers themselves (Çiçek, 2007). For this reason, it is important for citizens to be able to make accurate statements to the state. The way to make an accurate declaration is to have tax awareness. Tax awareness is defined as citizens being willing and attentive to pay taxes in accordance with the law (Kıral, 2018). Another factor that affects taxpayers' perspective on tax is tax morale. Tax morale; It can be defined as the willingness of taxpayers to pay their taxes or their sense of moral duty (Sandalcı & Sandalcı, 2017). Citizens' sensitivity to taxes depends on their level of tax morale (Kurt & Bozdoğan, 2023). When we look at tax morale and the sensitivity shown towards taxes, social tax morale also has an important place in addition to individual morality and sensitivity. The development and establishment of tax morale is directly linked to education, awareness and development (Teyyare & Kumbaşlı, 2016). The best way to raise awareness about a subject is the education provided on that subject. With the training provided on tax, individuals will be enabled to learn tax legislation better and thus fulfill their tax-related obligations on time (Oğuz, 2019). It is necessary to raise a certain awareness through tax education given to citizens from an early age.

Studies Conducted with Students for Tax Awareness

When the literature is examined, it is seen that many studies have been conducted on the tax awareness levels of students at various education levels. Zorlu (2012) conducted a survey consisting of 32 questions in total in his study titled "Tax awareness level of primary school students and a sample application on tax awareness level (Ankara province example)". In the study, the differences in tax awareness of students according to socio-demographic situations were investigated. As a result of the analysis, it was seen that primary school students' perceptions of taxes were positive. While students' tax awareness does not differ significantly according to their gender, father's profession, parents' education level and average monthly income; There are significant differences depending on their age, mother's profession, and the grades they study in. Güngüneş (2022), aimed to measure the tax and invoice-receipt awareness of students in the 9-11 age group in his study titled "Tax perception towards children: A study on Kırıkkale primary school students". In this regard, a survey consisting of 30 questions was conducted. As a result of the analysis, it was concluded that as the age of the students increases, their tax awareness increases, and as the education level of the parents increases, the tax awareness of their children increases. As a result of the findings, it was seen that the importance given by the parents to receiving receipts and invoices matched the care taken by the student in receiving receipts and invoices. However, it was observed that there was no relationship between the care taken by the student in receiving receipts and invoices and age. As a result, it was concluded in the study that there is a parallelism between the tax consciousness of families and the tax consciousness of children. Gür (2019), in his study titled "Tax awareness and tax morale among secondary school students: The example of Bingöl province", conducted a survey on 6021 students between the ages of 14-19. As a result of the analysis, a significant relationship was found between students' tax awareness and tax morale and age, class and gender factors. However, it was observed that the students' knowledge was sufficient in defining taxes and defining citizens who pay taxes and do not pay taxes. Karaot (2010), "Tax awareness level of primary school students; In his study titled "Sample of Aliağa district of Izmir province", it was examined whether there is a relationship between the tax awareness of primary school students and the income level of the family, the education level and professions of the parents, and the settlement area of residence. A survey and interview were applied in the study. As a result of the findings obtained from the study, it is seen that mother's education is directly proportional to the willingness to pay taxes. However, it was concluded that students are aware that taxes are an important financing tool for the state. In his study titled "Tax awareness and tax perception: A research on primary school students in Kütahya", Karaca (2015), conducted a survey on 339 3rd and 4th grade students. As a result of the analysis, it was concluded that there was no significant relationship between students' tax perceptions and tax awareness levels and their gender, place of residence, parents' education levels, mother's profession, and family income. As a result of the research, it was observed that students were frequently indecisive. The researcher suggested that tax education should be included first in the family and then in schools. Çelik (2013), in his study titled "Examination of tax perception in primary school age: Zonguldak province example", conducted a survey on 766 students consisting of 4th, 5th, 6th, 7th and 8th grade students. It was concluded in the study that half of the students had no knowledge about taxes. Another result of the study is that as

students' ages increase, their tax perceptions also increase. Sağbaş and Başoğlu (2005), in his study titled "Primary school students' perception of taxes: Afyonkarahisar province example", conducted a survey and interview with primary school students in Afyonkarahisar province. It was concluded in the study that students had many misconceptions about taxes, but that education level and gender were not decisive in their perception of taxes. It was concluded that as the age of the students, the income level of the family and the education level of the parents increase, misconceptions about taxes decrease.

Method

Survey model, which is one of the quantitative research methods, was used in the study. The survey model is a research model in which the characteristics of a certain group are determined and the past or still existing event is tried to be described without the researcher's effort to influence it. In the survey model, the situation subject to the research is defined as it is, and the researcher does not intervene in the situation (Krathwohl, 1993; as cited in Köse, 2013; Büyüköztürk et al., 2016). In the survey model, the opinions and attitudes of the individuals in the group are taken and the phenomena and events are tried to be described (Tanıröğren, 2014). In this type of research, what is described is clearly revealed and generalisations are made for the universe (Hocaoğlu & Baysal, 2019).

Population and Sample

The population of the study consists of 6th and 7th grade students in Tokat in the 2021-2022 academic year. The sample of this study was selected by simple random sampling method. In the simple random sampling method, all elements in the universe have an equal chance of being selected (Karasar, 2002). The sample representing the population of the research was determined by simple random sampling method, 408 students from 6th and 7th grades from 8 public schools in Tokat province in the 2021-2022 academic year. The demographic characteristics of the students who participated in the research are shown in Table 1.

Table 1.

Demographic Characteristics of Students

		f	%
Age	11	191	46.8
	12	164	40.2
	13	48	11.8
	14	5	1.2
Grade	6th grade	204	50.0
	7th grade	204	50.0
Gender	Girl	207	50.7
	Male	201	49.3
Father's education level	Illiterate	28	6.9
	Primary school	32	7.8
	Middle school	80	19.6
	High school	100	24.5
	University and college	168	41.2
Mother's education level	Illiterate	33	8.1
	Primary school	75	18.4
	Middle school	133	32.6
	High school	91	22.3
	University and college	76	18.6
Mother's profession	Not working/housewife	255	62.5
	Employee	30	7.4
	Officer	81	19.9
	Private sector	15	3.7
	Craft	11	2.7
	Self-employment	13	3.2
	Other	3	.7
	Does not work/ has an obstacle to work	13	3.2
Father's profession	Employee	88	21.6
	Officer	148	36.3
	Private sector	30	7.4
	Craft	36	8.8
	Self-employment	30	7.4
	Executive	23	5.6
	Other	40	9.8
Monthly income	0-5500	39	9.6
	5501-7500	62	15.2
	7501-10000	125	30.6
	10001-15000	97	23.8
	15001 and above	85	20.8

When Table 1 is examined, 46.8% of the students participating in the study are 11 years old, 40.2% are 12 years old, 11.8% are 13 years old and 1.2% are 14 years old; It was observed that 50.0% were girls and 50.0% were boys. When the education level of the students' fathers is examined, 6.9% are literate, 7.8% are primary school graduates, 19.6% are secondary school graduates, 24.5% are high school graduates and 41.2% are university or college graduates. graduated from; When the educational status of the mother is examined, 8.1% are illiterate, 18.4% are primary school graduates, 32.6% are secondary school graduates, 22.3% are high school graduates and 18.6% are university and college graduates. It has been observed that. 62.5% of the students' mothers are unemployed/housewives, 7.4% are workers, 19.9% are civil servants, 3.7% are in the private sector, 2.7% are tradesmen, 3.2% are It was observed that

100.000 of them were self-employed and 7% were in other occupational groups. 3.2% of the students' fathers are not working or have an obstacle to work, 21.6% are workers, 36.3% are civil servants, 7.4% are in the private sector, 8.8% are tradesmen, 7% are It was observed that 4 of them were self-employed, 5.6% were managers and 9.8% were in other professional groups. 9.6% of the students say their family's monthly income is between 0-5500 TL, 15.2% say their family's monthly income is between 5501-7500 TL, 30.6% say their family's monthly income is between 7501-10000 TL, 23.8% say their family's monthly income is between 5501-7500 TL. It was observed that the monthly income of the family of 10001-15000 TL was between 10001-15000 TL and 20.8% of the family's monthly income was 15001 and above.

Data Collection Tools

As a data collection tool in this research; A three-part survey developed by Zorlu (2012) was applied. The first part of the survey includes questions about the demographic characteristics of the students and their families. In the second part, there are multiple choice questions regarding students' tax awareness. Finally, there is a Likert survey.

Cronbach's alpha value was used to examine the reliability level of the tax awareness survey in relation to internal consistency. Cronbach alpha value varies between "0" and "1". Alpha values are considered unreliable if they are less than .50, moderately reliable if they are between .50 and .80 and highly reliable if they are more than .80 (Salvucci et al., 1997). Reliability coefficients for the survey are listed in Table 2.

Table 2.

Reliability Coefficients of the Tax Awareness Survey

Survey	Number of items	Cronbach's alpha
Tax awareness survey	20	.96

Data Collection Process

Before applying the tax awareness survey to the students in the sample group of the study, the necessary permissions were obtained from the Tokat Provincial Directorate of National Education and the application was started. The survey was administered to students in March, and it was assumed that students would learn the tax awareness gains in the curriculum and increase their awareness.

Surveys were administered to students during class hours. All questionnaires were filled out and all forms were analyzed.

Analysis of Data

The data collected within the scope of the study was entered into the SPSS program. The data collected in the study were analyzed using the SPSS 22 program. The suitability of the data for normal distribution was determined using skewness, kurtosis and standard error values.

Table 3.

Skewness and Kurtosis Values of the Tax Awareness Survey

Survey	Skewness		Kurtosis	
	Worth	Std. Error	Worth	Std. error
Tax awareness	.54	.12	-.23	.24

Ethical Permits of Research:

In this study, all the rules specified to be followed within the scope of "Higher Education Institutions Scientific Research and Publication Ethics Directive" were complied with. None of the actions specified under the heading "Actions Contrary to Scientific Research and Publication Ethics", which is the second part of the directive, have been taken.

Ethics Committee Permission Information:

Name of the committee that made the ethical evaluation = Tokat Gaziosmanpaşa University Social Sciences and Humanities Research Ethics Committee

Date of ethical review decision= 17.06.2022

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Findings

In this section, the results obtained by analyzing the data obtained from the tax awareness survey applied to the students participating in the research are included. In the process of analyzing the data; Descriptive statistics, t-test and Anova test, which are parametric tests, were applied.

Table 4 includes descriptive statistics for the tax awareness survey.

Table 4.

Descriptive Statistics of Tax Awareness

	n	Minimum	Maximum	M	SD
Tax awareness	408	1.00	5.00	2.41	1.01

When we examine Table 4, the points given to the tax awareness survey are minimum 1.00; maximum 5.00; It is seen that the mean is 2.41 and the standard deviation is 1.01. Considering the averages obtained, it was concluded that students' tax awareness was low.

The question "What do you think is tax?" in the tax awareness survey of the students participating in the research. Their answers to the question are shown in Table 5.

Table 5.

What Do You Think is Tax? Descriptive Statistics for the Question

What do you think is tax?	f	%
It is the compensation for the services provided by the state	214	52.5
It is a civic duty	76	18.6
It is a compulsory and unrequited payment.	54	13.2
It is a burden on people.	35	8.6
It is an application that hinders the growth of businesses	29	7.1

When Table 5 is examined, it can be seen that the question "What do you think is tax?" in the tax awareness survey. 52.5% of the students answered the question "It is a reward for the services provided by the state", 18.6% said "It is a civic duty", 13.2% said "It is a payment made compulsorily and without compensation", 8.6% said "It affects people". It was observed that they answered "It is a burden" and 7.1% said "It is a practice that prevents the growth of businesses". It was observed that the answer with the highest frequency was "It is a reward for the services provided by the state", and the answer with the lowest frequency was "It is a practice that prevents the growth of businesses".

Table 6.

What Do You Think is Tax? Descriptive Statistics Fort He Question

Where did you first hear the word tax?	f	%
From my family	131	32.1
From school	148	36.3
Newspaper/magazine/tv etc.	62	15.2
From my surroundings	67	16.4

Table 6 shows the question "Where did you first hear the word tax?" in the tax awareness survey. Regarding the topics, 32.1% said "From my family", 36.3% said "From school", 15.2% said "Newspaper/magazine/TV etc." and 16.4% were found to be "From my environment". The highest frequency of exit from school is "From school" and the lowest frequency is "Newspaper/magazine/tv etc." It was observed that there was an infection.

Table 6 shows the results of the difference in meaning between students' tax awareness according to their age variable.

Table 7.

Tax Awareness Survey Anova Test According Age Variable

Questionnaire	Age	n	M	SD	f	p	Post-Hoc
Tax awareness	11	191	1.94	.94	38.10	.00**	12>11
	12	164	2.70	.87			13>11
	13	48	3.25	.83			13>12
	14	5	3.16	.20			14>11

**p<.01;*p<.05

When Table 7 is evaluated, it is concluded that there is a significant difference in the averages of the tax awareness survey according to the age variable of the students (p <.05). It was observed that the average score of 12-year-old students in the survey (2.70±.87) was higher than the average score of 11-year-old students (1.94±.94) and that the tax awareness of 12-year-old students was higher than that of 11-year-old students. The average score given by 13-year-old students to the survey (3.25±.83) was higher than the average score given by 11-year-old students (1.94±.94) and the average score of 12-year-old students (2.70±.87). It was observed that the tax awareness of 13-year-old students was higher than that of 11- and 12-year-old students. It was observed that the average score given by 14- year-old students to the tax awareness survey (3.16±.20) was higher than the average score given by 11-year-old students (1.94±.94) and that the tax awareness of 14-year-old students was higher than that of 11-year-old students.

Table 8.

Tax Awareness Survey t-test According to Class Variable

Questionnaire	Class	n	M	SD	t	p
Tax awareness	6	204	1.73	.75	-18.63	.00**
	7	204	3.10	.74		

**p<.01; *p<.05

When Table 8 is examined, it is seen that there is a significant difference in the average scores given to the tax awareness survey according to the students' class variable (p <.05). It was found that the average score given by 7th grade students to the tax awareness survey

(3.10±.74) was higher than the average score given by 6th grade students (1.73±.75) and that the tax awareness awareness of 7th grade students was higher than that of 6th grade students. It was found to be higher than that of first grade students.

Table 9.

Tax Awareness Survey t-test According to Gender Variable

Questionnaire	Gender	n	M	SD	t	p
Tax awareness	Girl	207	2.88	1.00	10.62	.00**
	Male	201	1.93	.78		

**p<.01; *p<.05

When Table 9 is examined, it is seen that there is a significant difference in the average scores given to the tax awareness survey according to the gender variable of the students (p<.05). It was observed that the average score given by female students to the tax awareness survey (2.88±1.00) was higher than the average score given by male students (1.93±.78) and that the tax awareness of female students was higher than that of male students.

Discussion and Conclusion

There are studies in the literature to determine the tax awareness of primary and secondary school students. Among these studies, Çelik (2013), Güngüneş (2022), Karaca (2015), Karaot (2010), Zorlu (2012) conducted research to determine the tax awareness of primary school students. Gür (2019), Yıldız and Bakır (2019) conducted research to determine tax awareness among secondary school students. Studies conducted by Zorlu (2012) and Karaca (2015) show parallelism with students' tax perceptions in that there is no significant difference between gender, place of residence, parents' education levels, and monthly incomes of their families. In the research, it was seen that there was a significant difference between the income status of the students' families, the education level of the parents and tax awareness. In this context, it does not support the results in the literature. In this regard, Torgler and Schaltegger (2005) concluded in their research that taxpayers with higher education levels have lower tax compliance due to their higher critical perspectives. A similar study was conducted by Dubin et al. (1990) and it was concluded that there was a negative relationship between tax compliance and education. Another study on the subject was conducted by Alm et al. (1992). The study concluded that as the education level of individuals increases, tax compliance will become easier. Çelik (2013), Güngüneş (2022), Gür (2019), Zorlu (2012) revealed in their studies that there is a significant difference between students' ages and tax perceptions. The result of the research supports this result in the literature. As students' ages increase, their awareness of taxes may be related to their increased knowledge levels.

Among those who conducted studies to evaluate the tax awareness of university students are Macit (2023), Akkara (2016), Karacan (2019), Kaya (2018), Suzan Demir (2023). In his study with associate degree students, Karacan (2019), concluded that second-year students have higher tax awareness than first-year students. Macit (2023), conducted her study with university students and, similar to other studies, concluded that there is a significant difference between age and tax awareness.

Tax awareness is evaluated as being able to define tax correctly, understanding its purpose, developing a positive attitude towards those who pay taxes and having a negative

perspective towards those who do not pay (Zorlu, 2012). In this study, the tax awareness of secondary school students was examined and it was aimed to help raise tax-conscious individuals. According to the answers given by the students to the applied tax awareness survey, it was concluded that the students' tax awareness was at a low level. The majority of the students participating in the research define taxes as compensation for the services provided by the state and as a civic duty; It was concluded that he heard the word tax for the first time from school and his family. In the research, it was determined that there was a significant difference between the tax awareness levels of the students according to the age variable. Tax awareness levels of 12, 13 and 14 year old students are higher than 11 year old students; It was concluded that the tax awareness levels of 13-year-old students are higher than 12-year-old students. In the research, it was determined that there was a significant difference between the tax awareness levels of the students according to the class variable. It was concluded that 7th grade students' tax consciousness awareness is higher than 6th grade students. In the research, it was determined that there was a significant difference between the tax awareness levels of the students according to the gender variable. It was concluded that female students' tax consciousness awareness is higher than male students.

Recommendations

Since school and family are the places where 6th and 7th grade students hear about taxes the most, their tax awareness should be increased through training given at school and within the family.

Due to the fact that 7th grade students have higher tax awareness than 6th grade students, activities to increase tax awareness in 6th grade should be increased. Coordinated studies should be carried out with the revenue administration.

Since this research is limited to 6th and 7th grade students, it is recommended to include 8th grade students in future studies in this field.

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BIOGRAPHICAL NOTES

Contribution Rate of Researchers

Author 1: 50%

Author 2: 50%

Conflict Statement

There is no conflict of interest that the authors will declare in the research.

Ortaokul Öğrencilerinin Vergi Bilincine Yönelik Farkındalıkları

Özet

Devletin halkına gerekli hizmetleri sunabilmesinin yolu vergilerin düzenli ödenmesinden geçmektedir. Vergilerin düzenli ödenebilmesi için mükelleflerin vergiyi olumlu algılaması gerekmektedir. Bu çalışmanın amacı ortaokul 6. ve 7. sınıf öğrencilerinin vergi farkındalıklarının değerlendirilmesidir. Araştırmada nicel araştırma yöntemlerinden biri olan tarama modeli kullanılmıştır. Araştırma kapsamında Tokat ilinde bulunan toplam 408 öğrenciye anket uygulanmıştır. Araştırmada öğrencilerin vergi bilincinin düşük düzeyde olduğu sonucuna ulaşılmıştır. Araştırmanın sonuçlarından biri de öğrencilerin yaş ve sınıf düzeyleri arttıkça vergi farkındalıklarının da arttığıdır. Araştırma kapsamında öğrencilerin vergi farkındalıkları ile; yaş, sınıf, cinsiyet, baba eğitim durumu, anne eğitim durumu, baba mesleği, anne mesleği ve öğrencilerin aylık ortalama gelir durumu değişkenleri arasında anlamlı farklılık olduğu tespit edilmiştir. Çalışma sonucunda öğrencilerin vergi bilincinin arttırılmasına yönelik önerilerde bulunulmuştur. Bu bağlamda 6. sınıfla sınırlı olan vergi ile alakalı kazanımların 7. ve 8. sınıf seviyelerinde de yer alabileceği önerisi verilmiştir. Öğrencilerin vergi kavramını en sık duydukları yer olması sebebiyle vergi farkındalıklarını arttırmak amacıyla aile ve okul aracılığıyla vergi eğitimine ağırlık verilebilir.

Anahtar Kelimeler: Vergi, vergi bilinci, ortaokul öğrencileri.

Giriş

Vergi, devletlerin sahip olduğu en önemli gelir kaynakları arasında yer almaktadır. Vatandaşların vergisini düzenli ve gönüllü olarak ödediği bir toplumda devlet gelirleri maksimize edilerek kamusal hizmet düzeyinin yüksek tutulması sağlanacaktır (Aktan vd., 2012). Mükelleflerin vergiyi olumlu olarak algılaması, vergiye karşı gönüllü uyum göstermelerini kolaylaştırmaktadır. Bireylerin küçük yaşlardan itibaren alacakları vergi eğitimi, vergiye karşı olumlu tutum geliştirmelerini kolaylaştıracaktır. Vergi konusunda eğitimli mükelleflerin, devlete sağladıkları faydanın farkında oldukları için vergiye yüksek uyum gösterdikleri ve vergi ahlaklarının daha yüksek olduğu düşünülmektedir (Cesur & Çelikkaya, 2014).

Yöntem

Çalışmada nicel araştırma yöntemlerinden biri olan tarama modeli kullanılmıştır. Tarama modeli; belirli bir grubun özelliklerinin belirlenerek, geçmişte ya da hala var olan olayı araştırmacının etkileme çabası olmadan betimlenmeye çalışıldığı bir araştırma modelidir. Tarama modelinde araştırmaya konu olan durum olduğu gibi tanımlanır, araştırmacı duruma herhangi bir müdahalede bulunmaz (Krathwohl, 1993; akt. Köse, 2013; Büyüköztürk vd., 2016). Tarama modelinde, grupta yer alan bireylerin görüşleri ve tutumları alınarak, olgu ve olaylar betimlenmeye çalışılır (Tanıröğren, 2014). Bu tür araştırmalarda betimlenenin ne olduğu açıkça ortaya konulur ve evrene yönelik genellemeler yapılır (Hocaoğlu ve Baysal, 2019).

Evren ve Örneklem

Çalışmanın evrenini 2021-2022 eğitim ve öğretim yılında Tokat ilindeki 6. ve 7. sınıf öğrencileri oluşturmaktadır. Bu çalışmanın örneklemi basit tesadüfi örnekleme yöntemi ile seçilmiştir. Basit tesadüfi örnekleme yönteminde evrende yer alan tüm elemanların seçilme şansı birbirine eşittir (Karasar, 2002). Araştırmanın evrenini temsil eden örneklem 2021-2022 eğitim ve öğretim yılında Tokat ilindeki 8 devlet okulundan 6. ve 7. sınıflardan 408 öğrenci basit tesadüfi örnekleme yöntemi ile belirlenmiştir.

Veri Toplama Araçları

Araştırmada veri toplama aracı olarak; Zorlu (2012) tarafından geliştirilen anket uygulanmıştır. Anketin ilk bölümünde öğrencilerin ve ailelerinin demografik özelliklerine ilişkin sorular yer almaktadır. İkinci bölümde ise öğrencilerin vergi farkındalıklarına yönelik çoktan seçmeli sorular vardır. Son olarak da likert anketi yer almaktadır.

Vergi farkındalığı anketinin iç tutarlılık ile ilişkili güvenirlik düzeyini incelemek için Cronbach alfa değeri kullanılmıştır. Cronbach alfa değeri "0" ile "1" arasında değişmektedir. Alfa değerleri .50'den az ise güvenilir değil, .50-.80 arasında ise orta düzeyde güvenilir, .80'den fazla ise yüksek güvenilirlikte kabul edilmektedir (Salvucci vd., 1997).

Tablo 1.

Vergi Bilinci Anketine Ait Güvenirlik Katsayıları

Anket	Madde sayısı	Cronbach alfa
Vergi bilinci anketi	20	.96

Veri Toplama Süreci

Çalışmanın örneklem grubunda yer alan öğrencilere vergi farkındalığı anketi uygulanmadan önce Tokat İl Millî Eğitim Müdürlüğü'nden gerekli izinler alınmıştır. Gerekli izinler alındıktan sonar anketler uygulanmaya başlanmıştır. Anket öğrencilere mart ayı içerisinde uygulanarak öğrencilerin öğretim programında yer alan vergi bilincine yönelik kazanımları öğrenmeleri ve farkındalıklarının artması varsayılmıştır.

Verilerin Analizi

Çalışma kapsamında toplanan verilerin girişi SPSS programına yapılmıştır. Çalışmada toplanan veriler SPSS 22 programı aracılığıyla analiz edilmiştir. Verilerin normal dağılıma uygunluğu çarpıklık, basıklık ve standart hata değerleri kullanılarak tespit edilmiştir.

Tablo 2.

Vergi Bilinci Anketine Ait Çarpıklık ve Basıklık Değerleri

Anket	Çarpıklık		Basıklık	
	Değer	Std. hata	Değer	Std. hata
Vergi bilinci	.54	.12	-.23	.24

Araştırmanın Etik İzinleri:

Bu çalışmada "Yükseköğretim Kurumları Bilimsel Araştırma ve Yayın Etiği Yönergesi" kapsamında uyulması gerektiği belirtilen tüm kurallara uyulmuştur. Yönergenin ikinci bölümü olan "Bilimsel Araştırma ve Yayın Etiğine Aykırı Eylemler" başlığı altında belirtilen eylemlerin hiçbiri gerçekleştirilmemiştir.

Etik Kurul İzin Bilgileri:

Etik değerlendirmeyi yapan kurulun adı = Tokat Gaziosmanpaşa Üniversitesi Sosyal ve Beşeri Bilimler Araştırmaları Etik Kurulu

Etik kurul etik inceleme karar tarihi= 17.06.2022

Etik değerlendirme belgesi konu numarası= 163879

Bulgular

Tablo 3'te vergi bilinci anketine yönelik betimsel istatistiklere yer verilmiştir.

Tablo 3.

Vergi Bilincine Ait Betimsel İstatistikler

	n	Minimum	Maksimum	*M*	*SD*
Vergi bilinci	408	1.00	5.00	2.41	1.01

Tablo 3'ü incelediğimizde vergi bilinci anketine verilen puanların minimum 1.00; maksimum 5.00; ortalamasının 2.41 ve standart sapmasının 1.01 olduğu görülmektedir. Elde edilen ortalamalara bakıldığında öğrencilerin vergi farkındalıklarının düşük olduğu sonucuna ulaşılmıştır.

Tablo 4.

Sizce Vergi Nedir? Sorusuna Ait Betimsel İstatistikler

Sizce vergi nedir?	*f*	*%*
Devletin sunduğu hizmetlerin karşılığıdır	214	52.5
Vatandaşlık görevidir	76	18.6
Zorunlu olarak ve karşılıksız yapılan ödemedir	54	13.2
İnsanlar üzerinde bir yüktür	35	8.6
İşletmelerin büyümesini engelleyen bir uygulamadır	29	7.1

Tablo 4 incelendiğinde, vergi bilinci anketinde yer alan "Sizce vergi nedir?" sorusuna öğrencilerin %52.5'i "Devletin sunduğu hizmetlerin karşılığıdır", %18.6'sı "Vatandaşlık görevidir", %13.2'si "Zorunlu olarak ve karşılıksız yapılan ödemedir", %8.6'sı "İnsanlar üzerinde bir yüktür" ve %7.1'i "İşletmelerin büyümesini engelleyen bir uygulamadır" cevabını verdikleri görülmüştür. En yüksek frekansa sahip "Devletin sunduğu hizmetlerin karşılığıdır" cevabının, en düşük frekansa sahip "İşletmelerin büyümesini engelleyen bir uygulamadır" cevabının olduğu görülmüştür.

Tablo 5.

Sizce Vergi Nedir? Sorusuna Ait Betimsel İstatistikler

Vergi kelimesini ilk nerede duydunuz?	*f*	*%*
Ailemden	131	32.1
Okuldan	148	36.3
Gazete/ dergi/ tv vb.	62	15.2
Çevremden	67	16.4

Tablo 5 incelendiğinde, vergi bilinci anketinde yer alan "Vergi kelimesini ilk nerede duydunuz?" sorusuna öğrencilerin %32.1'i "Ailemden", %36.3'ü "Okuldan", %15.2'si "Gazete/ dergi/ tv vb." ve %16.4'ü "Çevremden" cevabını verdikleri görülmüştür. En yüksek frekansa sahip "Okuldan" cevabının, en düşük frekansa sahip "Gazete/ dergi/ tv vb." cevabının olduğu görülmüştür.

Tablo 7.

Vergi Bilinci Anketi Yaş Değişkenine Göre Anova Testi

Anket	Yaş	*n*	*M*	*SD*	*f*	*p*	Post-hoc
Vergi Bilinci	11	191	1.94	.94	38.10	.00**	12>11
	12	164	2.70	.87			13>11
	13	48	3.25	.83			13>12
	14	5	3.16	.20			14>11

**p<.01;*p<.05

Tablo 7 değerlendirildiğinde vergi bilinci anketindeki ortalamalarda öğrencilerin yaş değişkenine göre anlamlı farklılık olduğu sonucuna ulaşılmıştır (p<.05). 12 yaşındaki öğrencilerin ankete vermiş oldukları puan ortalamalarının (2.70±.87) 11 yaşındaki öğrencilerin puan ortalamalarından (1.94±.94) daha yüksek olduğu ve 12 yaşındaki öğrencilerin vergi farkındalıklarının 11 yaşındaki öğrencilere göre daha yüksek olduğu görülmüştür. 13 yaşındaki öğrencilerin ankete vermiş oldukları puan ortalamalarının (3.25±.83) 11 yaşındaki öğrencilerin verdikleri puan ortalamalarından (1.94±.94) ve 12 yaşındaki öğrencilerin puan ortalamalarından (2.70±.87) daha yüksek olduğu ve 13 yaşındaki öğrencilerin vergi farkındalıklarının 11 ve 12 yaşındaki öğrencilerden yüksek olduğu görülmüştür. 14 yaşındaki öğrencilerin vergi bilinci anketine vermiş oldukları puan ortalamalarının (3.16±.20) 11 yaşındaki öğrencilerin vermiş oldukları puan ortalamalarından (1.94±.94) daha yüksek olduğu ve 14 yaşındaki öğrencilerin vergi farkındalıklarının 11 yaşındaki öğrencilerden yüksek olduğu görülmüştür.

Tablo 8.

Vergi Bilinci Anketi Sınıf Değişkenine Göre t testi

Anket	Sınıf	*n*	*M*	*SD*	*t*	*p*
Vergi bilinci	6	204	1.73	.75	-18.63	.00**
	7	204	3.10	.74		

**p<.01; *p<.05

Tablo 8 incelendiğinde, 7. sınıf öğrencilerin vergi bilinci anketine vermiş oldukları puan ortalamalarının (3.10±.74) 6. sınıf öğrencilerin vermiş oldukları puan ortalamalarından (1.73±.75) daha yüksek olduğu ve 7. sınıf öğrencilerin vergi bilinci farkındalıklarının 6. sınıf öğrencilerinden daha yüksek olduğu görülmüştür.

Tablo 9.

Vergi Bilinci Anketi Cinsiyet Değişkenine Göre t-testi

Anket	Cinsiyet	n	M	SD	t	p
Vergi bilinci	Kız	207	2.88	1.00	10.62	.00**
	Erkek	201	1.93	.78		

**p<.01; *p<.05

Tablo 9 incelendiğinde, kız öğrencilerin vergi bilinci anketine vermiş oldukları puan ortalamalarının (2.88±1.00) erkek öğrencilerin vermiş oldukları puan ortalamalarından (1.93±.78) daha yüksek olduğu ve kız öğrencilerin vergi farkındalıklarının erkek öğrencilerden daha yüksek olduğu görülmüştür.

Tartışma ve Sonuç

Literatürde İlköğretim ve ortaöğretim düzeyindeki öğrencilerin vergi bilincini belirlemeye yönelik çalışmalar yer almaktadır. Bu çalışmalar arasında Çelik (2013), Güngüneş (2022), Karaca (2015), Karaot (2010), Zorlu (2012) ilköğretim çağındaki öğrencilerin vergi bilincini belirlemeye yönelik araştırma yapmıştır. Gür (2019), Yıldız ve Bakır (2019), ortaöğretim öğrencilerinde vergi bilincini belirlemeye yönelik araştırma yapmıştır. Zorlu (2012) ve Karaca (2015) tarafından yapılan çalışmalar, öğrencilerin vergi algıları ile cinsiyet, ikamet yeri anne-baba öğrenim düzeyleri, ailelerinin aylık gelirleri arasında anlamlı bir farklılık olmaması yönünden paralellik göstermektedir. Araştırmada öğrencilerin ailelerinin gelir durumu, anne-baba öğrenim düzeyi ile vergi farkındalığı arasında anlamlı bir farklılık olduğu görülmüştür. Bu konuda Torgler ve Schaltegger (2005) araştırmasında öğrenim düzeyi yüksek mükelleflerin eleştirel bakış açılarının daha yüksek olması sebebiyle vergiye uyumlarının daha düşük olduğu sonucuna ulaşmıştır. Çelik (2013), Güngüneş (2022), Gür (2019), Zorlu (2012) çalışmalarında öğrencilerin yaşları ile vergi algıları arasında anlamlı farklılık olduğunu ortaya koymuştur. Araştırmanın sonucu literatürdeki sonucu destekler niteliktedir. Üniversite öğrencilerinin vergi bilincini değerlendirmeye yönelik çalışma yapanlar arasında Akkara (2016), Macit (2023), Karacan (2019), Kaya (2018), Suzan Demir (2023) yer almaktadır. Karacan (2019), önlisans öğrencileri ile yaptığı çalışmada 2. sınıf öğrencilerin 1. sınıf öğrencilerine göre vergi bilinçlerinin daha yüksek olduğu sonucuna ulaşmıştır.

Bu çalışmada ortaokul öğrencilerinin vergi farkındalıkları incelenmiştir ve vergi bilincine sahip bireyler yetiştirilmesine yardımcı olmak amaçlanmıştır. 12, 13 ve 14 yaşındaki öğrencilerin vergi bilinci düzeylerinin 11 yaşındaki öğrencilerden yüksek olduğu; 13 yaşındaki öğrencilerin vergi bilinci düzeylerinin 12 yaşındaki öğrencilerden yüksek olduğu sonucuna ulaşılmıştır. Yapılan araştırmada, öğrencilerin sınıf değişkenine göre vergi bilinci düzeyleri arasında anlamlı bir farklılık olduğu tespit edilmiştir. 7. sınıf öğrencilerin vergi bilinci farkındalıklarının 6. sınıf öğrencilerden daha yüksek olduğu sonucuna ulaşılmıştır. Yapılan araştırmada, öğrencilerin cinsiyet değişkenine göre vergi bilinci düzeyleri arasında anlamlı farklılık olduğu tespit edilmiştir. Kız öğrencilerin vergi bilinci farkındalıklarının erkek öğrencilerden daha yüksek olduğu sonucuna ulaşılmıştır.

Öneriler

6. ve 7. sınıf öğrencilerinin vergiyi en çok duydukları yerin okul ve aile olması sebebiyle okulda ve aile içinde verilen eğitimlerle vergi bilinci farkındalıkları artırılmalıdır.

7. sınıf öğrencilerinin vergi bilinci farkındalıklarının 6. sınıf öğrencilerinden yüksek olmasına bağlı olarak 6. sınıfta vergi bilincini artırmaya yönelik etkinlikler artırılmalıdır.

Bu araştırma 6. ve 7. sınıf öğrencileriyle sınırlı olduğu için bu alanda sonraki çalışmalara 8. sınıf öğrencilerinin de dâhil edilmesi önerilmektedir.