



Pemenang Pertandingan **KATEGORI B**

The role of teachers in enhancing tax awareness among students

Disediakan Oleh : -
Bahagian Khidmat Korporat
LEMBAGA HASIL DALAM NEGERI MALAYSIA

Mesra Membantu Memuaskan



Pemenang Pertandingan

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Kategori B
Sekolah Menengah Tingkatan 1 hingga 3

Mesra Membantu Memuaskan

TAJUK

The role of teachers in enhancing tax awareness among students

Tempat **PERTAMA**



Nama : Cristal Tan Pek Lynn
No. K/P : 910720-04-5024
T.Lahir : 20 Julai 1991
Alamat (R) : 44,Jalan Duku 6, Taman Rumpun Bahagia, 75300 Melaka.
No.Tel (R) : 06-3355600
Tingkatan : 3 A
Aalamat (S) : Sek.Men.Keb. Methodist, 440-B,Jalan Tengker, 75200 Melaka.
No.Tel (S) : 06-2823606

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“Huh? WHATTT??? WHOSE role in enhancing WHAT??? Tax? You said tax, sir? Ha-ha, it is a nice one, sir. You’re not serious, are you, Mr. Lim?”

Unfortunately, he was serious. Yeah, that was my initial reaction when my teacher approached me to write this essay. Tax? Tax? Tax??? What am I supposed to write about tax. I know absolutely nothing about tax. “The Role of Teachers in Enhancing Tax Awareness among Students”? Gosh, my teachers do not “enhance tax awareness” among us students... How am I going to write on this topic? And, as a matter of fact, I am only 15 this year. What and why on earth do I need to know anything about tax?

As hard as I tried to wriggle out of doing the uphill task, he insisted that I complete it. “Before the deadline!” Sigh... So anyway, here I am, writing a 1000 word essay on the role of teachers in enhancing tax awareness among students, and trying my best to make it as appealing as possible; hopefully to make myself indirectly become aware of the topic.

First of all, do let me explain the meaning of ‘tax’. According to the Cambridge Advanced Learner’s Dictionary, tax is defined as ‘*an amount of money paid to the government, which is based on your income or of the cost of goods or services you have bought*’. There are indeed many types of tax, such as income tax, road tax and sales tax, to name a few. It is our responsibility as citizens of this country to pay tax to the government either annually or monthly.

Now, I am pretty sure that among the many of us, there are people who have absolutely no idea what taxation is all about. All they know is that, paying tax is compulsory, or they will wake up the next morning, finding themselves being handcuffed. (To tell the truth, I may be one of them!) Some of us do not even know the reason why it is necessary to pay up. But the Government has its directive role to give order to Malaysians.



So, back to the topic. What exactly are teachers' roles in educating students about taxation? In my opinion, there are many ways teachers can raise tax awareness through education. One of them is through teaching of subjects. For instance, economics teachers can explain to their students that tax contributes to the growth of the nation's economy. The money paid to the Government does not go down the drain just like that. In fact, the money is used to bear the costs of building roads, skyscrapers, sports facilities, et cetera. Tax is a main source of income in developing the country.

Besides that, students also learn more about the taxation system through history lesson. This system was first introduced by the British when they conquered Malaya in the 1800s. The British, and subsequently the Japanese, too, forced the people to pay extortionate tax. Temenggung Daeng Ibrahim, who was the police chief of Johor, introduced the 'Sistem Kangcu' or the Kangcu System, whereby plantations such as black pepper, were taxed. Nevertheless, this payment has become the fundamental of implementing the taxation system in our country.

Moral education teachers also play an important part in educating the younger generation on this matter. It is their responsibility to inculcate patriotism in their students. By paying tax and realising our responsibility too, we indirectly show our love for the country. Since it is a must to pay up, students are also taught to abide by the laws of the country.

Civic studies were stopped for a while in schools by the Education Ministry for particular reasons. Through this subject, students are actually taught to love their country, obey the law and ordinance of the country, besides carrying out their duties as citizens of Malaysia, such as paying tax. Teachers should teach and elaborate further on Malaysians' responsibilities on this subject to ensure that students really understand the rationale behind this enforcement.

Teachers can also organize campaigns, quizzes and essay-writing competitions, just like what I am doing now, or anything else deemed suitable and effective in the learning environment to achieve their goal in enhancing tax awareness among pupils. These quizzes and campaigns are to test the students' knowledge on taxation, besides educating them in a more fun way. Quizzes and essay-writing competitions can be held among students of the same class, form or at school level.

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Campaigns are undoubtedly an interesting and effective way to educate the public. For students, the knowledge of the taxation system in the school level, if taught in a fun way with exciting and meaningful activities, will surely make them conscious of their future responsibility, which is paying tax.

I think another way to enhance tax awareness among students is by having someone to speak on this topic during assembly, or whenever all the students are assembled together. For example, the principal or one of teachers in a certain school may choose to speak on the importance of paying tax to make them realise that their contributions in paying tax leads to the development of the country, and it is our duty and responsibility to pay up because we are all Malaysians. We live on the land which was developed by the Government and we drive on roads built by the Government. All the facilities around us are built for us to live in comfort. So it is only right for us to pay up. Through public speaking, it helps students to have better knowledge or understanding of the taxation system.

I believe that all the points which I have mentioned above, if put into practice, can help to enhance tax awareness among students. As a matter of fact, the present schooling generation does not know much about the taxation system; therefore teachers play an important role in educating them on this topic. It is encouraged that students in schools are taught in advance about the importance of paying up tax. This preparation would at least put them into a suitable state of mind to pay tax when they leave to pursue a working career.

On the whole, teachers do play an important part in creating tax awareness amongst students.

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Tempat **KEDUA**



Nama : Alvin Ng Yuan Liang
No. K/P : 910123-13-5427
T.Lahir : 23 Januari 1991
Alamat (R) : 322, Lorong 18, Tabuan Dusun,
Jalan Kedandi, 93350 Kuching,
Sarawak.
No.Tel (R) : 082-369462
Tingkatan : 3 A
Alamat (S) : Sekolah Menengah Kebangsaan
St.Thomas,
Jalan Macdougall, 93000 Kuching,
Sarawak.
No.Tel (S) : 082-242539

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Many people still think that tax is just a payment collected by the Government, but they do not comprehend the purpose of collecting taxes. Actually, tax is a compulsory payment levied by the Government on income, property and consumption. Citizens who dislike paying tax are people lacking the knowledge about the role of tax in their daily life. Do you think that the citizens of our country will live a comfortable life without any facilities provided by the Government. In order to provide us with essential public facilities such as clinics and hospitals, schools and universities, roads and bridges, the Government needs billions of ringgit. Where does the money come from. It comes mainly from taxes, a large portion being income tax, collected by the Government through the Inland Revenue Board.

Therefore it is important for the younger generation to appreciate the importance of taxes while they are still in school and colleges. How can this be achieved? It is essential for the teachers to cultivate tax awareness among students, and one of the ways to do this is by introducing the concept of taxation when teaching certain subjects in class. The obvious subjects which come to mind are Commerce and Economics. Both these subjects include the topic on taxation although it can be further strengthened by introducing new tax elements especially with the emphasis on the moral obligation of citizens to pay taxes.

However, not all students take up Commerce or Economics in school. In order to expose all the students to the knowledge on taxation, this topic can be introduced in few other subjects that are taught in school, such as History, Moral Education and Living Skills. It may not be obvious at first but if taught properly, these subjects can create great opportunities for enhancing tax awareness among students.

For instance, as History is a compulsory subject taught from primary level right up to tertiary level, a chapter dedicated to taxes becomes even more pertinent. To make the subject interesting, students can be taught that in many pre-monetary societies, like the Incas Empire, taxes were levied in the form of labor. In more sophisticated economies such as the Roman Empire, tax farming was developed.



Many taxes were originally introduced to fund wars and are still in place today, such as the income tax first introduced into Britain in 1798 to pay for the weapons in preparation for war with Napoleon. With this as an introduction, the historical development of the taxation system in the pre- Malaysia era compared with the present system can be taught in schools as well as universities.

A topic on taxes can also be introduced in Moral Education right up to the tertiary level. Since this subject is also made compulsory in the local universities, the introduction of a chapter on taxes in Moral Education is even more crucial in teaching the undergraduates the moral obligation of paying taxes and preparing them to become responsible, law abiding citizens when they enter the job market upon their graduation.

Another subject in which the topic on taxation can be introduced is the Living Skills. Students can be taught about the purpose of taxation, how tax is collected and the different percentages charged by the Inland Revenue Board for different categories. This will equip the younger generations with at least some basic knowledge on taxation when they go to work in the future.

Besides teaching in class, teachers can also propose to their schools to hold campaigns or motivational talks during which officers from the Inland Revenue Board will be invited to give presentations on taxation so that the students are aware of the reasons why the Government collects income tax from every working individual. When students understand the role of taxation in improving their standard of living, they will agree to pay their income tax when they work. As a result of the tax awareness among students, the Government will face fewer problems in tax collection in the future.

Furthermore, teachers can arrange for educational visits to agencies like the Inland Revenue Board (to see how taxes are collected) and the Treasury Department (to see how the use of public fund is managed by the Government), as well as to places such as teachers' training colleges, government hospitals, public universities and public libraries (to see how taxes are used to benefit the public). Such tours will help to make the students realize how the Government collects taxes, and appreciate how the money is used for the benefit of the whole nation.



Last but not least, the Inland Revenue Board can set up mobile tax booths to visit schools once a year to advise and assist busy teachers in doing their income tax returns. There is a positive psychological impact on the students when they see their teachers, who are their role models, practice what they teach by actually paying their income tax. Wouldn't it be nice if this practice can lead to students bringing their parents to these booths to pay their income tax when they come to fetch their children from schools!

By introducing the Inland Revenue Board and its important role, to students at a suitable age especially at the senior secondary and tertiary level, it can actually boost the students' understanding of taxation. It will make them realize why the Government needs so much money in providing its citizens with essential public facilities, in paying teachers to provide free education to children, in paying doctors, dentists and nurses to provide free medical and dental services at government clinics and hospitals, and in paying the police and armed forces to keep our country safe. All in all, it will inculcate in the younger generation the sense of pride, responsibility and moral obligation to pay taxes to the Government. In achieving this significant objective, the teachers should indeed be praised and appreciated for their noble role in enhancing tax awareness among students.

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Tempat **KETIGA**



Nama : Charis Hii Mei Lin
No. K/P : 921119-13-6252
T.Lahir : 19 November 1992
Alamat (R) : 2101, Jalan Berembang 1,
Pujut 7B, 98000 Miri,
Sarawak.
No.Tel (R) : 085-658144
Tingkatan : 2
Aalamat (S) : Sekolah Menengah Kebangsaan
St.Columba, Jln. Dato' Abg. Indeh,
Peti Surat 79, 98007 Miri, Sarawak.
No.Tel (S) : 085-436530

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TAJUK**The role of teachers in enhancing tax awareness among students**

Teachers play important roles, they are known as mentors, educators and role models. They guide adolescents to do what is right, they educate their pupils with information the pupils need in their future and they are also the people that influence students everywhere. They can educate the future generation of taxpayers about the need of taxes as well as the responsibility the students have as future taxpayers.

Educators should be aware that they are the decisive element in the classroom. It is their personal approach that creates the climate and as a teacher, they possess tremendous powers to make a student's life miserable or joyous, they can be a tool of torture or an instrument of inspiration. Anything that has been stamped onto a pupil's life as a pre-teen will be with him for the rest of his life.

Y.B. Dato' Sri Hishammudin bin Tun Hussein, at his New Year 2005 address at the Putrajaya International Convention Centre on the 4th of January 2005 said, "We have to wake up to the fact that teachers are the front-liners responsible for any success to be achieved."

In understanding how our Government acquire the financial resources and how it is being channeled, students would realize their responsibilities as citizens of the country. Every small contribution in the form of taxes is very significant in the development of our country. Teachers play significant role in inculcating this value among students.

Many of us have enjoyed good infrastructure without realizing where and how it has been derived. Children in Malaysia enjoy free education from pre--school to high school. When they step into tertiary education, their education fees are heavily subsidized. In order to reduce their higher education burden, undergraduates have access to study loans and educational scholarships.

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Job opportunities have been created through attractive policies which have managed to attract foreign and local investors. As students are given a global picture on the need of taxes and the role of taxpayers in the development of the country, the realization will dawn on them that it is a win-win situation for everyone.

Hence, with increasing knowledge on taxes, they will spearhead the future administration of our country. Teachers again play a pivotal role inculcating the love for our nation among our young generation. When students understand their responsibilities in paying taxes at an early age, coupled with the love for our country, we will be able to birth a new and responsible citizen.

What has been sown in the schools will produce a new generation of leaders who will love the nation. They will then be able to think in a critical and analytical way for the good of our country. By giving appropriate and relevant information to the students through civic classes, teachers can subsequently help to prepare and mould their pupils in the role of nation building.

Medical facilities which are almost free or at a minimum payment has made our nation one which cares for its citizens from birth to death. As a developing country, Malaysians have access to various subsidies which range from basic commodities, e.g. sugar, petrol, cooking oil, and rice.

Teachers can help students to understand the government's role in preparing these facilities to the citizen, a reciprocal role for all of us would be to pay our taxes in a responsible way. Frequently, aspects such as defense, peace keeping, health, education, and infrastructure are provided free. In fact, many of these benefits are not visible to the man in the street and cannot be seen directly to impact his life.

For example, the peace that we enjoy comes with a price, but we are enjoying it freely. Peace has often been equated with economic development. When teachers help students to relate political stability and peace in our country to government's efforts, this, realization will help our young generation to appreciate what they have. The government's success to attract foreign and local investment and a growing economy are proofs of the well- management of our taxes.

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Students should also be aware of the network of effective transportation that could draw tourists to our country. This will spur our tourism industry to greater heights, thereby creating job opportunities for our young people.

Teachers can help students to be aware that the normal things which we take for granted and enjoyed are paid for by tax money. Inculcating an attitude of gratitude and responsibility would go a long way in helping our young ones to know what society has given to us and that they should also help to pay for all the facilities that they have enjoyed and used. However, with the knowledge of taxes, they also should realize that their contribution should not be burdensome and are proportionate to their income.

A system known as *Sistem Taksir Sendiri* was enforced only last year, with citizens of Malaysia calculating their own dues to the government. Since it is new, some people were confused with the system. That is why teachers need to educate their students on the procedure so that they do not make mistakes. This knowledge could easily be imparted at school as students spend at least thirty hours a week there.

Moreover, students would be taking an early step towards better money management, with budgeting especially in the dealing of money and taxes. This will assist them in the future. If the students continue it habitually, they will have acquired a good habit that will be an aid in their future.

Teachers could increase their pupils' knowledge of the subject by encouraging them to read and write about the topic. With a little bit of motivation, students could learn a lot about the subject simply by researching about it online, reading newspapers and watching the news.

In conclusion, the role of teachers, especially as educators and role models for students and their investment in playing their role in enhancing tax awareness will have many returns, presently and also in the future.

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