

## EXPLORING DEMOGRAPHIC, LIFESTYLE, AND LEARNING MOTIVATION FACTORS IN PREDICTING HIGH SCHOOL STUDENTS' TAX AWARENESS

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### Abstrak

Penelitian mengenai pendidikan dan kepatuhan pajak telah banyak dilakukan, namun kajian tentang pengaruh faktor psikologis dan gaya hidup pada usia sekolah terhadap kesadaran pajak masih terbatas. Studi ini berargumen bahwa pemahaman pajak tidak hanya dibentuk oleh literasi ekonomi formal, tetapi juga oleh motivasi belajar, disiplin diri, dan konteks sosial remaja. Dengan mengambil kasus di Purwokerto, penelitian ini menganalisis pengaruh faktor demografis, gaya hidup, dan motivasi belajar terhadap kesadaran pajak siswa SMA. Data diperoleh dari 285 siswa melalui survei daring dan dianalisis menggunakan regresi linear berganda. Hasil penelitian menunjukkan bahwa jenis kelamin, tingkat kelas, konsumsi makanan sehat, dan motivasi belajar berpengaruh signifikan terhadap kesadaran pajak, sedangkan faktor sosioekonomi keluarga tidak. Temuan ini menegaskan bahwa perilaku dan motivasi personal lebih menentukan kesadaran pajak remaja. Penelitian ini juga memberikan dasar bagi pengembangan pendidikan pajak yang lebih kontekstual dan berorientasi karakter.

### Abstract

While many studies have examined tax education and compliance, few have investigated how psychological and lifestyle factors during adolescence shape tax awareness. This study argues that tax understanding is influenced not only by formal economic literacy but also by learning motivation, self-discipline, and social context. Using Purwokerto as a case study, this research analyzes the effects of demographic, lifestyle, and learning motivation factors on high school students' tax awareness. Data were collected from 285 students through an online survey and analyzed using multiple linear regression. The results indicate that gender, grade level, healthy food consumption, and learning motivation significantly affect tax awareness, whereas family socioeconomic factors do not. These findings suggest that personal behavior and motivation play a more critical role in shaping adolescents' tax awareness and provide a foundation for developing contextual and character-based tax education in secondary schools.

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## INTRODUCTION

Tax awareness serves as a fundamental pillar for building a sustainable and equitable taxation system (Prichard, 2010). However, tax awareness among Indonesians remains relatively low, posing a structural obstacle to the nation's aspiration of becoming a developed country (Agusti & Rahman, 2023; Arnold, 2012). The National Economic Council (DEN) reported that only about 7–8 million out of more than 300 million Indonesians actively pay taxes, while merely 0.5% of registered companies report their tax payments (IKPI, 2025). This indicates a significant gap between the country's tax potential and actual revenue realization. The low willingness to pay taxes is not solely driven by systemic or policy-related factors but also by moral aspects, trust in government, and perceptions of the benefits of public spending financed through taxes (Ismail Khozen & Setyowati, 2023). The then Minister of Finance, Sri Mulyani Indrawati, also acknowledged this issue, noting that some Indonesians still view taxation as a form of “modern colonization” rather than a social contribution (CNN Indonesia, 2020). Such perspectives reveal that low tax awareness is also a matter of values and understanding shaped from an early age (Karlinah et al., 2024).

In the educational context, early cultivation of tax awareness is essential and should be aligned with students' developmental stages (Cirman et al., 2021; Gonidakis et al., 2024). Recent studies emphasize that tax education positively affects students' tax awareness and attitudes. Mohamad et al. (2023) found that both formal and informal tax education significantly enhance secondary school students' tax awareness in Malaysia, strengthening their readiness to become compliant future taxpayers. Similarly, Geyik et al. (2024), demonstrated that tax education among Generation Alpha students (aged 12–14) not only improved knowledge but also reshaped their moral perceptions of taxpayers and tax evaders. Akkurt and Sönmez (2024) further confirmed that students' tax awareness increases with age and grade level, as older students possess greater cognitive ability to comprehend the role of taxation in national development.

From a behavioral perspective, Sumule and Erawati (2023) showed that tax knowledge positively influences the intention to comply among university students who are prospective taxpayers. Their findings suggest that tax understanding is not merely cognitive but also moral, as it shapes tax morale and compliance orientation. Therefore, fostering tax literacy from school age can serve as a preventive strategy to strengthen long-term compliance behavior. Meanwhile, Fallan (1999) revealed that gender differences affect how individuals respond to tax knowledge: male students tend to adjust their attitudes toward tax evasion, while female students are more sensitive to issues of fairness within the tax system. This insight is relevant in the context of secondary education, where exposure to economic and fiscal issues may vary between male and female students, making it important to examine how gender influences tax awareness among adolescents.

Beyond education and gender, lifestyle and learning motivation may also serve as important determinants of tax awareness. Sukartini et al. (2023) demonstrated that fiscal policies related to taxes on unhealthy foods and subsidies for healthy food can influence consumer behavior. Consequently, healthy eating habits can reflect self-control and long-term orientation—psychological traits closely associated with socially responsible behaviors, including tax compliance. This theoretical linkage is supported by self-control theory (Duckworth & Seligman, 2005), behavioral economics perspectives on delayed gratification and long-term decision-making (Thaler & Shefrin, 1981), and health behavior theories suggesting that lifestyle choices serve as behavioral indicators of discipline, self-regulation, and awareness of collective welfare (Rosenstock, 1974). Likewise, Manzano-Sánchez et al. (2021) found that learning motivation relates positively to social responsibility, while Blašková (2014) emphasized that academic motivation strengthens ethical dispositions. Together, these frameworks position lifestyle and learning motivation as plausible antecedents of civic behaviors, including tax awareness, because adolescents with higher self-regulation, healthier habits, and strong learning motivation are more predisposed to internalize civic norms and public-oriented values.

Although many studies have examined tax awareness and tax education, two important gaps remain unaddressed. First, most prior research focuses on cognitive and educational determinants (e.g., tax knowledge, exposure to tax education), with minimal attention to adolescent behavioral factors such as lifestyle (healthy or junk food consumption) and personal learning motivation, even though these variables are theoretically linked to self-regulation, responsibility, and civic engagement. No previous Indonesian study has empirically tested whether these behavioral factors contribute to the formation of tax awareness among adolescents. Second, the existing body of research overwhelmingly targets university students or adults, leaving high school students (as future first-time taxpayers whose civic attitudes are still developing) largely understudied (Mohamad et al., 2023; Putro et al., 2020).

This study addresses these gaps by examining the influence of demographic characteristics (gender, age, grade, academic track, and family background), lifestyle behaviors (healthy and junk food consumption), and learning motivation on tax awareness among high school students in Purwokerto. Purwokerto, as a non-metropolitan educational hub with diverse socioeconomic student backgrounds, provides a suitable context for investigating early tax socialization. The

study's contribution lies in introducing lifestyle and motivational variables into the tax awareness literature, offering a novel behavioral perspective that has rarely been explored in Indonesian tax education research.

## METHOD

### *Research Design and Location*

This study employed a quantitative approach using a survey design to identify demographic, lifestyle, and learning motivation factors that shape tax awareness among high school students. The research was conducted at two schools in Purwokerto City (SMAN 1 Purwokerto and SMA Muhammadiyah 1 Purwokerto) representing public and private institutions with diverse socioeconomic student backgrounds. These schools were selected purposively based on accessibility, institutional consent, and the relevance of their general education context at the senior high school level.

However, purposive sampling introduces the possibility of selection bias because the included schools may not fully represent all high school profiles in Purwokerto. To mitigate this concern, the study selected schools differing in institutional type (public vs. private) and student socioeconomic composition to enhance variability in respondent characteristics. Nonetheless, we acknowledge that results should be interpreted with caution due to this sampling design.

### *Participants and Data Collection Procedures*

Data collection was conducted online via Google Form after obtaining formal permission from the schools and informed consent from all participants. Participation was voluntary, and students were assured that all data would remain confidential and be used solely for research purposes. Regarding sample size adequacy, the total sample of 285 meets widely accepted rules-of-thumb for multiple regression. Green (1991) recommends a minimum of  $N \geq 50 + 8m$  for testing individual predictors and  $N \geq 104 + m$  for testing overall model fit, where  $m$  is the number of predictors. With 12 predictors, the minimum requirements would be 146 and 116 respectively; thus, our sample of 285 exceeds both thresholds. In addition, we refer to Maxwell et al. (2008) who emphasize that accurate parameter estimation in regression requires sufficient sample to reduce sampling error and narrow confidence intervals. Therefore, the sample size of this study is appropriate for the analytical strategy employed.

The survey, conducted in October 2025, involved students from two schools in Purwokerto. Of these participants, 176 students were from SMAN 1 Purwokerto and 109 students from SMA Muhammadiyah 1 Purwokerto. Each class comprised approximately 30–40 students from grades X to XII. Based on grade level, 2 students (0.7%) were from Grade X, 174 students (61.1%) from Grade XI, and 109 students (38.2%) from Grade XII. Because only two schools participated, external generalizability is limited, and findings should be viewed as context-specific to Purwokerto.

Table 1. Respondent Profile

Description	Frequency	Percent
Gender		
Male	126	44.2
Female	159	55.8
Age		
15 years	6	2.1
16 years	135	47.4
17 years	114	40.0
School		
SMAN 1 Purwokerto	176	61.8
SMA Muhammadiyah 1 Purwokerto	109	38.2
Academic Stream		
Science (IPA)	182	63.9
Social Studies (IPS)	103	36.1
Grade		
Grade X	2	0,7
Grade XI	174	61,1
Grade XII	109	38,2

Regarding parents' educational background, most respondents' fathers and mothers had completed senior high school (41.1% and 40.4%), followed by those with bachelor's degrees (27.4% and 26.0%). In terms of occupation, fathers predominantly worked as private employees (29.5%) or entrepreneurs (23.2%), while others were civil servants, military, or police personnel (14.7%), and laborers or drivers (15.1%). Meanwhile, most mothers were unemployed or homemakers (64.9%), with the rest working as small entrepreneurs (11.2%) or private employees (7.7%).

Regarding family income, approximately 32.3% of households earned between IDR 1,000,000–3,000,000 per month, while only 11.6% earned above IDR 10,000,000. Family size ranged from two to eleven members, with the most common configurations being four (45.6%) and five members (26.7%).

In terms of lifestyle, the frequency of junk food consumption was relatively moderate. About 43.9% of students consumed junk food 1–2 times per week, 24.6% consumed 3–4 times per week, 20.4% consumed less than once per week, and 11.2% reported consuming junk food five or more times per week. Conversely, fruit and vegetable consumption was higher, with 57.5% of students consuming them 2–3 times per week, 28.8% once or less, and 13.7% more than three times per week.

### *Instruments and Research Variables*

The survey instrument was developed based on previous studies examining demographic and behavioral factors influencing tax literacy and awareness. To ensure clarity and comprehension, the questionnaire underwent a pilot test involving 20 students outside the main sample, followed by independent review to confirm content validity.

The questionnaire consisted of two main sections: (1) demographic and lifestyle characteristics, and (2) learning motivation and tax awareness levels. The variables investigated in this study included:

1. Gender, to identify possible differences in tax awareness between male and female students, as prior studies highlight gender-based variations in moral and economic orientation (Abouchdid, 2007; Alm & Torgler, 2006; Fallan, 1999).
2. Age, to capture differences in cognitive maturity and social responsibility that may influence tax attitudes (Wray-Lake et al., 2016).
3. Grade level (X–XII), as a proxy for academic maturity and exposure to social issues (Akkurt & Sönmez, 2024).
4. Academic stream (Science/Social Studies), reflecting differences in learning orientation and economic literacy.
5. Lifestyle factors, including junk food and fruit and vegetable consumption, serving as indicators of self-discipline and lifestyle choices. Prior research suggests that healthy consumption habits correlate with self-control and academic discipline (Duckworth & Seligman, 2005).
6. Family background, comprising:
  - Parents' education, since parental education levels often shape children's economic awareness and values (Eccles, 2005).
  - Parents' occupation, as professional exposure may affect students' understanding of tax obligations.
  - Monthly household income, as a proxy for socioeconomic status influencing perceptions of tax contributions (Frey & Torgler, 2007).
  - Number of family members, which may affect household spending patterns and parental attention to fiscal education (Becker & Tomes, 1986).
7. Learning motivation, measured through a single-item numeric scale (1–10): *"To what extent do you feel motivated to study and pursue higher education?"* This scale captured students' intrinsic academic motivation (Ryan & Deci, 2000).
8. Dependent variable – Tax Awareness, operationalized as students' self-assessed knowledge of Indonesia's tax system. It was measured using a single-item scale (1 = very low; 10 = very high), assessing how well students believe they understand the national taxation system. This operationalization aligns with the view that early-stage tax awareness is reflected in basic tax knowledge and understanding of taxation mechanisms (Kirchler & Hoelzl, 2017; Palil, 2010). In empirical studies, tax awareness is commonly defined as individuals' cognitive recognition of taxation's role in development and compliance (Mohamad et al., 2023; Akkurt & Sönmez, 2024).

The use of single-item measures in this study is grounded in methodological evidence showing that such measures are appropriate when the construct being assessed is unidimensional, concrete, and easily interpreted by respondents. Prior research has demonstrated that single-item indicators can exhibit reliability and validity comparable to multi-item scales for straightforward self-perception constructs (Wanous et al, 1997; Bergkvist & Rossiter, 2007). In educational and developmental research, single-item assessments have been effectively employed to measure academic self-concept (Gogol, 2016) and student self-efficacy (Forbes & Kara, 2010), particularly when reducing respondent burden is essential. Likewise, a study on tax awareness has used single self-assessment items to capture individuals' perceived understanding of taxation concepts (Acton et al., 2022). Given that both learning motivation and perceived tax awareness represent direct

subjective judgments rather than multidimensional psychological traits, single-item operationalization is methodologically suitable and aligned with established practices in prior empirical research.

#### *Data Analysis Techniques*

The collected data were processed using SPSS version 26. To identify the factors most influencing students' tax awareness, multiple linear regression analysis was employed. All categorical variables were converted into dummy variables, using the most common or lowest category as the reference group. This approach allows estimation of each factor's relative contribution while controlling for others. This analytical method was chosen for its ability to identify the unique contribution of each demographic and lifestyle variable simultaneously (Gujarati & Porter, 2009).

## RESULTS AND DISCUSSION

### *Descriptive Statistics and Preliminary Diagnostics and Assumption Testing*

The descriptive statistics indicate that the 285 participating students were relatively balanced across key demographic and behavioral characteristics. The mean school origin score ( $M = 1.38$ ) shows that slightly more students came from the public school, while the average grade level ( $M = 0.62$  on a 0–1 scale) reflects a larger proportion of students in Grade XI than Grade XII. The academic track variable ( $M = 1.38$ ) suggests that most students were enrolled in the Science track. Gender distribution was moderately skewed toward females ( $M = 1.56$ ), and the mean age category ( $M = 2.59$  on a 1–4 scale) corresponds to an age range dominated by 16–17-year-olds. In terms of lifestyle, junk food consumption was moderate ( $M = 2.27$ ), with most students consuming such foods 1–2 times per week, whereas fruit and vegetable consumption was noticeably higher ( $M = 2.74$ ), consistent with the majority reporting intake of 2–3 times per week. Parents' educational attainment showed mid-level averages for both fathers ( $M = 3.75$ ) and mothers ( $M = 3.62$ ), reflecting that most had completed senior high school, with a substantial share holding bachelor's degrees.

The mean occupational code for fathers ( $M = 5.13$ ) aligns with their concentration in private employment or self-employment, while the lower mean for mothers ( $M = 2.72$ ) reflects the predominance of homemakers. Students reported high study motivation ( $M = 8.77$ ) on a 3–10 scale, and moderate perceived family income ( $M = 2.79$ ), corresponding with the observed clustering in the IDR 1,000,000–3,000,000 monthly range. Finally, students' self-assessed tax awareness was at a mid-level ( $M = 5.73$  on a 1–10 scale), indicating that although some familiarity with taxation exists, substantial room remains for strengthening early-stage tax literacy. Table 2 presents the descriptive statistics for all study variables.

Table 2. Descriptive Statistics and Collinearity Statistics among Predictor Variables

Variable	Mean	Std. Deviation	Tolerance	VIF
Tax Awareness	5.72	1.77		
Demographic factors				
Gender	1.56	0.50	0.909	1.100
Age	2.59	0.70	0.557	1.794
Grade	0.62	0.49	0.551	1.816
Academic stream	1.38	0.53	0.879	1.137
Father's education	3.75	1.36	0.428	2.337
Mother's education	3.62	1.29	0.469	2.132
Father's occupation	5.13	2.21	0.786	1.273
Mother's occupation	2.72	2.57	0.877	1.141
Parental income (father + mother)	2.79	1.24	0.604	1.656
Lifestyle (consumption habits)				
Junk food consumption	2.27	0.91	0.971	1.030
Fruit and vegetable consumption	2.74	0.79	0.953	1.049
Learning motivation				
Learning motivation	8.77	1.63	0.792	1.263

Before performing the multiple linear regression analysis, several classical assumption tests were conducted, including checks for multicollinearity, normality, and homoscedasticity, to ensure the validity of the model estimates. The multicollinearity test results showed that all independent variables had Tolerance values above 0.40 and Variance Inflation Factor (VIF) values below 2.5, as presented in Table 2. According to the general rule of thumb (Gujarati & Porter, 2009;

Kim, 2019), these values indicate no serious multicollinearity among the predictor variables. Thus, each variable can be considered to provide unique explanatory information regarding variations in students' tax awareness.

In addition, visual inspection of the residual plots indicated a random distribution pattern around the zero line, confirming the assumption of homoscedasticity. The residuals also appeared approximately normally distributed, as supported by the Kolmogorov–Smirnov test and the normal probability histogram plot. Therefore, the regression model used in this study met the basic assumptions for further analysis.

The highest VIF value was observed for father's education (2.337), which remains well below the critical threshold of 5, indicating no multicollinearity concern. Hence, all variables were deemed suitable for inclusion in the final regression model.

#### *Model Summary, Goodness of Fit, and Analysis of Variance (ANOVA)*

The regression model summary is presented in Table 3. The correlation coefficient (R) of 0.405 indicates a moderate positive relationship between all predictor variables (demographic, lifestyle, and learning motivation) and students' tax awareness. The R Square ( $R^2$ ) value of 0.164 suggests that approximately 16.4% of the variation in tax awareness is explained by the combined independent variables in the model, while the remaining 83.6% is attributed to other factors not included in this study.

The Adjusted R Square of 0.127 indicates that the model remains fairly stable after accounting for the number of predictors. Although the  $R^2$  value is moderate, it is acceptable in social and behavioral research, given that tax awareness is a multidimensional construct influenced by various external factors such as family tax experience, civic education, and tax socialization (Kirchler, 2007; Torgler & Schneider, 2009).

Table 3. Model Summary and ANOVA Results

Component	R	R Square	Adjusted R Square	Std. Error of Estimate	F	p-value
Value	0.405	0.164	0.127	1.65996	4.451	0.000

The ANOVA results show an F-value of 4.451 with a significance level of 0.000 ( $p < 0.001$ ), indicating that the regression model is statistically significant overall. This implies that at least one of the predictor variables significantly affects the tax awareness of high school students in Purwokerto.

#### *Coefficient Results and Significant Predictors*

The regression coefficient analysis was conducted to identify which variables significantly influence the level of tax awareness among high school students in Purwokerto. The estimation results are presented in Table 4.

Table 4. Multiple Linear Regression Results on Students' Tax Awareness

Variable	B	Std. Error	Beta	t	Sig
(Constant)	4.070	1.103	–	3.689	0.000
Gender	-0.474	0.208	-0.133	-2.283	0.023
Age	-0.264	0.187	-0.105	-1.409	0.160
Grade	0.843	0.273	0.231	3.092	0.002
Academic stream	0.253	0.199	0.075	1.271	0.205
Father's education	-0.158	0.111	-0.121	-1.428	0.154
Mother's education	0.008	0.111	0.006	0.070	0.945
Father's occupation	-0.070	0.050	-0.088	-1.400	0.163
Mother's occupation	0.062	0.041	0.090	1.514	0.131
Parental income	0.166	0.102	0.116	1.626	0.105
Junk food consumption	-0.058	0.110	-0.029	-0.524	0.601
Fruit and vegetable consumption	0.268	0.127	0.120	2.107	0.036
Learning motivation	0.162	0.068	0.149	2.398	0.017

The results in Table 4 indicate that out of the twelve predictor variables tested, four were found to have a statistically significant influence on students' tax awareness: gender, grade level, fruit and vegetable consumption habits, and study motivation. These four variables contribute meaningfully to explaining variations in tax awareness among high school students in Purwokerto. Conversely, variables such as age, academic stream (Science or Social Studies), parents'

education and occupation, household income, and frequency of junk food consumption were found to have no significant effect at the 95% confidence level.

### *Discussion*

The findings reveal that only four variables significantly predict tax awareness among high school students, namely gender, grade level, healthy food consumption, and learning motivation. Meanwhile, other variables such as age, academic stream, parents' education, occupation, and income, as well as junk food consumption show no meaningful influence. The results indicate that gender has a significant effect on tax awareness, with female students exhibiting lower levels of tax awareness than their male counterparts. While this contrasts with evidence associating women with higher tax compliance (Sunardi et al., 2022; Fallan, 1999), the theory of consumer socialization (Moschis 1987) offers an alternative interpretation. According to the theory, The consumer socialization theory explains how financial knowledge, attitudes, and behaviors are shaped through adolescents' interactions with key socialization agents such as parents, schools, and workplaces. Through anticipatory financial socialization, young people consciously or unconsciously acquire financial skills and values that later influence their adult financial attitudes and behavior (Shim et al., 2010). Girls tend to receive fewer opportunities for financial decision-making or public policy discussions in household and school settings (Powell & Ansic, 1997; Wagner & Walstad, 2023), which may limit early tax-related cognition. This may explain why female students, in a context like Purwokerto where tax topics are not part of formal curricula and rely heavily on informal exposure, display lower tax awareness than males. The finding aligns with Geyik et al. (2024), who observed that gender differences in tax awareness diminish only after structured educational interventions.

The grade level variable also exhibits a significant positive effect on tax awareness, suggesting that students in higher grades display greater awareness of taxation. This relationship can be interpreted through Kohlberg's moral development stages (1971), which argue that as adolescents advance academically, they acquire stronger abstract reasoning, long-term thinking, and civic orientation. This finding corroborates Akkurt and Sönmez (2024), who observed that tax awareness among secondary school students increases with age and grade level. They recommend that tax education curricula should not be confined to early grades but extended to higher levels, as cognitive maturity plays an essential role in internalizing tax concepts. Hernández et al. (2023) further reinforced this link, showing that higher tax knowledge fosters more positive tax attitudes and social participation among Peruvian high school students. These results affirm that cognitive and social maturity in higher grades contribute to moral tax awareness, where students begin to perceive taxation not merely as an obligation but as a collective instrument for achieving social welfare. In the context of our respondents, students with higher level may also be more exposed to community issues and media discourse on taxation, which compensates for the lack of formal tax education. Hence, integrating applied tax education from the earliest grade (Grade X) is crucial for strengthening students' foundational tax literacy.

The fruit and vegetable consumption variable also shows a positive and significant relationship with tax awareness, suggesting that a healthy lifestyle correlates with higher tax awareness. Conceptually, healthy consumption behaviors reflect greater self-control and long-term orientation, traits associated with responsibility and compliance (Duckworth & Seligman, 2005). Supporting this notion, Sukartini et al. (2023) found that fiscal interventions, such as taxes on unhealthy foods and subsidies for nutritious options, can shape consumer behavior while fostering awareness of healthy living choices. From a consumer socialization perspective, adolescents who internalize health-oriented norms may also develop a stronger orientation toward public goods and long-term societal benefits, including taxation as a collective mechanism. Acton et al. (2022) further show public tax awareness related to sugar-sweetened beverage excise taxes increased in tandem with perceptions of collective health benefits. Consequently, the present study expands the understanding that tax awareness is not merely a cognitive reflection of obligation but also an expression of self-regulation and awareness of public welfare.

The observed link between healthy lifestyles and tax awareness also resonates with Indonesia's Free Nutritious Meal (MBG) program for students, which aims not only to address food insecurity but also to cultivate health and social responsibility values from an early age. For such a program to be effective, government attention must focus on food safety and nutritional quality. Prior studies show that the success and acceptance of school meal programs depend heavily on sensory quality, nutritional value, and contextual factors surrounding meal provision (Asada et al., 2017; Tuorila et al., 2015). Moreover, student participation increases significantly when meals are provided universally and free of charge, particularly in schools serving economically vulnerable populations (Turner et al., 2019). Likewise, involving students in the planning and evaluation of school meals enhances acceptance and fosters positive attitudes toward public policy (Bruselius-Jensen, 2014). Therefore, the MBG program's success can influence not only students' health outcomes but also their civic values, specifically, the understanding that public welfare programs such as free nutritious meals are financed

through citizens' tax contributions. This recognition can serve as a critical entry point for contextual tax awareness, allowing students to perceive tangible links between taxes, public services, and collective well-being.

Finally, learning motivation also shows a significant influence. Beyond previous interpretations, self-determination theory (Ryan & Deci, 2000) offers a deeper lens, where intrinsically motivated learners are more likely to internalize social norms and civic values. This suggests that the more motivated students are academically, the greater their tax awareness tends to be. Manzano-Sánchez et al. (2021) and Blašková (2014) both highlight that motivation predicts responsibility and ethical orientation. Borhan (2025) also emphasized that civic education grounded in motivation and social responsibility is effective in shaping a tax-conscious younger generation. This aligns with Khozen and Setyowati (2025), who highlight that structured feedback and well-designed assessment components play a vital role in fostering active learning motivation among students, which in turn supports the development of broader civic and behavioral awareness such as tax consciousness. From a digital behavior perspective, motivated students are more likely to seek information online, including content related to public finance, tax policies, or civic issues, echoing findings that digital tax education enhances understanding (Wijaya & Sutomo, 2023) and that social media can heighten compliance attitudes through norm diffusion (Liwenga et al., 2024). Therefore, motivation serves both as an internal driver and a mechanism that expands information exposure, reinforcing tax awareness.

In contrast, age, academic track, parental education and occupation, household income, and junk food consumption did not significantly predict students' tax awareness. This pattern diverges from some earlier studies that highlight socioeconomic status (SES) as a determinant of tax attitudes or compliance. However, such discrepancies may be explained by contextual and theoretical factors rather than measurement limitations. Prior studies linking SES to tax behavior generally involve adult taxpayers whose financial responsibilities, exposure to tax administration, and fiscal preferences vary widely across income groups. By contrast, the present sample consists of adolescents in relatively similar school environments within a non-metropolitan city, where SES dispersion is narrower and students have limited direct interaction with tax-relevant economic decisions. In such settings, demographic and family background variables may exert weaker influence because tax awareness is shaped primarily by school-based learning and personal psychological attributes rather than economic experience.

This interpretation aligns with Mohamad et al. (2023) and Putro et al. (2020), who found that among student populations, structured tax education and motivational factors consistently outweigh socioeconomic background in predicting tax knowledge and attitudes. Related theories of adolescent economic socialization also suggest that SES effects on civic or fiscal attitudes become stronger only when individuals begin to assume economic roles and responsibilities (Shim et al., 2010), a stage may not yet reached by most respondents in this study.

Furthermore, contextual characteristics of Purwokerto as a relatively homogeneous, non-metropolitan educational setting may limit the variance of SES-related variables, thereby reducing their explanatory power. This supports the view that tax awareness at early ages is less a function of family economic structure and more a function of educational exposure and civic learning processes.

## CONCLUSION

This study reveals that tax awareness among high school students in Purwokerto is not solely shaped by demographic or socioeconomic family backgrounds but is significantly influenced by lifestyle and learning motivation factors. Among all variables analyzed, gender, grade level, healthy eating habits, and learning motivation were found to play significant roles in explaining variations in students' tax awareness. Male students, those in higher grades, those demonstrating self-discipline through healthy eating patterns, and those with strong learning motivation tend to possess higher tax awareness. These findings affirm that adolescent tax awareness emerges from a process of learning and character formation involving cognitive, affective, and behavioral dimensions rather than merely reflecting family economic status.

Practically, this study offers important implications for education and tax authorities. First, schools can play a strategic role in fostering tax awareness by integrating tax education into civic and economics curricula, as well as through extracurricular activities promoting social responsibility and discipline. Second, these findings can serve as a foundation for the Directorate General of Taxes and educational institutions to design more contextual "Tax Awareness for Youth" programs, emphasizing learning motivation and behavioral approaches. Tax education should be not only informative but transformative, fostering students' understanding that paying taxes constitutes social participation and contribution to public welfare.

This study is subject to several limitations. Its scope was limited to two schools in Purwokerto, restricting the generalizability of the findings. Additionally, tax awareness was measured using a single-item self-assessment instrument,



which may not fully capture the affective and behavioral dimensions of students' tax attitudes. Future studies are encouraged to expand coverage across regions and school types, and to employ mixed-method approaches, such as in-depth interviews or educational experiments, to gain a more comprehensive understanding of how tax awareness develops among Indonesia's younger generation.

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