
EXPLORING TAX EDUCATION IN CHILEAN SECONDARY SCHOOLS: AN ANALYTICAL PERSPECTIVE

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SUMMARY

At a global level, there is limited research on young people's understanding of Tax Education (TE). The objective of this research is to analyze Tax Education among third and fourth-grade students in the poorest region of Chile. A survey was administered to 128 students from educational institutions in the Ñuble Region. The results indicate that students in the Humanities and Science track generally exhibit a stronger understanding of Tax Education compared to their peers in the Accounting and Administration tracks. However, when it comes to knowledge of Labor

Taxes, students in Accounting and Administration demonstrate a greater understanding than those in the Humanities and Science track. Additionally, students' perceptions of their Tax Education are notably more positive in the Accounting and Administration tracks, while students in the Humanities and Science track report relatively low perceptions of their training. These findings provide a foundation for further exploration of Tax Education and can inform the development of educational policies aimed at enhancing Tax Education for students from an early age.

Introduction

Historically, efforts to foster strong awareness of tax issues among citizens have been largely driven by the challenges of tax evasion and widespread ignorance of tax obligations and rights among individuals and businesses (Biehl *et al.*, 2019). Tax Education (TE) encompasses the level of knowledge a society has about taxes, along with the perceptions, attitudes, habits, and criteria related to taxation. TE is a vital tool for raising awareness about the

benefits of tax compliance, which can enhance tax revenue and support the achievement of sustainable development objectives in the long term (Mohammed and Tangl, 2024; OECD, 2023).

In Chile, efforts to improve TE began in 1912 with the introduction of "Civic Education" in the 5th and 6th grade curriculum, with two hours allocated per week. However, in 1967, this subject was removed as an independent course and integrated into Social Sciences as part of an introduction to

Economics and Political Science. Although Civic Education was reinstated as a standalone subject in 1980 and 1981, it disappeared again in 1998 when the concept of Citizen Training was introduced (Library of the National Congress of Chile, 2015). In 2016, Law 20,911 reinstated Civic Education as a mandatory subject for third- and fourth-year secondary school students, as outlined by the Curriculum and Evaluation Unit (CEU) of the Ministry of Education of Chile (Library of the National

Congress of Chile, 2016). Despite these efforts, the International Study of Civic Education and Citizen Training, conducted by the Education Quality Agency in collaboration with the Government of Chile and the Ministry of Education, found that Chilean secondary school students demonstrate civic and tax knowledge below the international average (Agencia de Calidad de la Educación, 2018).

According to Cabrera *et al.* (2021), TE encompasses the

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EXPLORANDO LA EDUCACIÓN TRIBUTARIA EN LAS ESCUELAS SECUNDARIAS CHILENAS: UNA PERSPECTIVA ANALÍTICA

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RESUMEN

A nivel mundial, existen pocas investigaciones sobre la comprensión de la Educación Tributaria (ET) por parte de los jóvenes. El objetivo de esta investigación es analizar la Educación Tributaria entre estudiantes de 3° y 4° año de educación secundaria en la región más pobre de Chile. Se aplicó una encuesta a 128 estudiantes de instituciones educativas de la Región de Ñuble. Los resultados indican que los estudiantes de la especialidad Humanidades y Ciencias generalmente exhiben una comprensión más profunda de la Educación Tributaria en comparación con sus pares de las especialidades Contabilidad y Administración. Sin embargo, cuando se trata del conocimiento de los

Impuestos Laborales, los estudiantes de Contabilidad y Administración demuestran una mayor comprensión que los de la especialidad Humanidades y Ciencias. Además, las percepciones de los estudiantes sobre su formación tributaria son notablemente más positivas en las especialidades Contabilidad y Administración, mientras que los estudiantes de la especialidad Humanidades y Ciencias reportan percepciones relativamente bajas de su formación. Estos hallazgos proporcionan una base para una mayor exploración de la Educación Tributaria y pueden orientar el desarrollo de políticas educativas destinadas a mejorar la formación tributaria de los estudiantes desde una edad temprana.

EXPLORANDO A EDUCAÇÃO TRIBUTÁRIA NAS ESCOLAS SECUNDÁRIAS CHILENAS: UMA PERSPECTIVA ANALÍTICA

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RESUMO

A nível global, há poucas pesquisas sobre a compreensão dos jovens acerca da Educação Tributária (ET). O objetivo desta pesquisa é analisar a Educação Tributária entre estudantes do 3° e 4° ano na região mais pobre do Chile. Foi aplicada uma pesquisa a 128 estudantes de instituições educacionais na Região de Ñuble. Os resultados indicam que os estudantes da área de Humanidades e Ciências geralmente apresentam uma compreensão mais forte da Educação Tributária em comparação com seus colegas das áreas de Contabilidade e Administração. No entanto, quando se trata do conhecimento sobre Impostos Trabalhistas, os estudantes de

Contabilidade e Administração demonstram uma maior compreensão do que os estudantes da área de Humanidades e Ciências. Além disso, as percepções dos estudantes sobre sua Educação Tributária são notavelmente mais positivas nas áreas de Contabilidade e Administração, enquanto os estudantes da área de Humanidades e Ciências reportam percepções relativamente baixas sobre sua formação. Esses achados fornecem uma base para uma exploração mais profunda da Educação Tributária e podem orientar o desenvolvimento de políticas educacionais voltadas para melhorar a Educação Tributária para os estudantes desde cedo.

information and level of knowledge a country possesses regarding taxes, along with the perceptions, criteria, habits, and attitudes that society holds toward taxation. Similarly, Uribe-Hernández *et al.* (2023) define it as a collective set of values, knowledge, and attitudes shared by members of society concerning taxation and adherence to the laws governing it. This understanding translates into behavior characterized by consistent compliance with tax obligations, rooted in reason, trust, and the affirmation of personal ethics, citizen responsibility, and social solidarity among both taxpayers and tax

administration officials (Peña-Acuña *et al.*, 2024).

Complementarily, Pirela (2022) describes TC as a combination of knowledge, evaluations, and attitudes related to taxes, as well as the level of belief concerning the rights and responsibilities that arise from these obligations for both active and passive subjects. Mebratu (2024) further emphasizes that TE embodies the values and attitudes that encourage timely and truthful compliance with tax obligations as both a duty and a right of citizenship. Finally, Mohammed and Tangl (2024) highlight that TE reflects the level of knowledge

society members have about the tax system and its functions. It is essential that all citizens understand that taxes collected by the state are public resources that must be returned to the people through essential services such as hospitals and schools.

The objective of this research is to analyze the TE of third- and fourth-year secondary students in Technical-Professional and Humanistic-Scientific programs in the Ñuble Region. As the poorest region in Chile, according to the National Survey of Socioeconomic Characterization (MIDESO, 2023), Ñuble presents a key

opportunity to implement policies aimed at improving TE. By identifying students' perceptions, knowledge, habits, and attitudes toward tax obligations and rights, and evaluating differences between educational modalities, this study aims to influence young people's future behavior as taxpayers. Additionally, the analysis will highlight strengths and weaknesses in educational approaches, providing valuable insights for improving curricula and teaching methodologies (Severino-González *et al.*, 2023).

This research is structured as follows: the first section

reviews the most relevant literature, followed by the methodological background, results, and a brief discussion, concluding with the main findings.

Material and Methods

Methodological design

This research is a quantitative study, as data were collected through surveys that yielded numerical responses (Ghanad, 2023; Severino-González *et al.*, 2022). Following the framework established by Wang and Cheng (2020), Lillo *et al.* (2024), and Ramírez-Molina *et al.* (2024), a cross-sectional approach was employed, allowing measurement of a sample at a specific point in time—in this case, during the year 2023.

Population and Sample

The population considered in this study consists of high school students in the 3rd and 4th years of secondary education from establishments offering Humanistic-Scientific and Technical-Professional training in the Ñuble Region. The sample was determined using non-probabilistic convenience sampling due to its ease of access, low cost, speed, and usefulness in exploratory studies or those with resource restrictions, as is the case here (Stratton, 2021). Consequently, only those students present in the classroom at the time of the questionnaire administration were included in the study. A total of 128 students participated, and their demographic information is detailed in Table I.

Data collection instruments

Data collection was carried out using an instrument designed specifically for this study, which was validated by professors and researchers from the Faculty of Business Sciences at the University of Bío-Bío, Chile. The instrument consists of three parts: Part I focuses on “General Tax Education,” Part II addresses

“Labor Taxes,” and Part III explores “Tax Learning and Training.” The survey was administered via the Google Forms platform and completed in person and anonymously. The collected data were tabulated in Microsoft Excel and analyzed using IBM SPSS Statistics for subsequent statistical analysis.

Data analysis techniques

To measure the level of knowledge in “General Tax Education” and “Labor Taxes,” a grading scale was employed, aligned with an evaluative concept scale provided by the Curriculum and Evaluation Unit of the Ministry of Education of Chile (MINEDUC, 2020). This scale includes the following criteria: i) Does not meet minimum standard (0-4 points); ii) Complies with minimum standard (5-7 points); iii) Acceptable (8-9 points); iv) Very good (10-11 points);

v) Excellent (12-13 points). This criterion was applied to Parts I and II of the instrument, each consisting of 13 questions, where each correct answer earned 1 point and incorrect answers received 0 points. The third part of the instrument assessed students' perceptions using a Likert scale from 1 to 5, with 1 indicating “Totally disagree” and 5 indicating “Totally agree.”

For data analysis, i) contingency tables were utilized to examine the combination of frequencies according to the relevant discrete random variables in the study; ii) to ensure the representativeness of the analyses conducted in the contingency tables, these were validated using p-values (Sugiyama, 2016). To avoid biasing the results, the contributions of Tian *et al.* (2022) and Peña-Acuña *et al.* (2024) were considered, and the percentage distribution of responses for each question/statement was calculated based on the

specialty (Administration, Accounting, and Humanist-Scientific). All statistical analysis was performed using R Studio.

Results

General Tax Education

Table II presents findings on General Tax Education among Administration, Accounting, and Humanist-Scientific students in Chile, along with p-values indicating statistical significance. While 70% of Humanist-Scientific students are aware of economic agents, the p-value of 0.4630 shows no significant differences among groups. However, awareness of the economic functions of the State reveals significant gaps, particularly in Accounting, where only 35.3% are knowledgeable (p-value= 0.001). Overall awareness of tax collection supervision is high at 69%, with 94.1% among Accounting students,

TABLE I
CHARACTERISTICS OF THE SAMPLE COMPOSED OF STUDENTS

Establishment description	Number of students surveyed by study plan
Establishment 1 (E1): Municipal High School, urban, which belongs to the city of San Carlos. It has a differentiated study plan for professional technician with a major in accounting. It presents a 97% vulnerability, according to the number of vulnerable students who study at said institution (National Board of School Aid and Scholarships – JUNAEB, 2023).	Applied to 17 students: 3rd Secondary specialty Accounting: 10 students. 4th Secondary specialty Accounting: 7 students.
Establishment 2 (E2): Municipal High School, urban, located in the city of Ñiquén. It has an undifferentiated study plan that is Humanistic-Scientific and a differentiated one that is Technical-Professional with a specialty in Administration. It presents a 96% vulnerability	Applied to 43 students: 4th Secondary Humanist-Scientific: 20 students. 4th Secondary specialty Administration: 23 students.
Establishment 3 (E3): Subsidized Private High School, urban, which is located in the city of San Carlos. It has an undifferentiated study plan that is Humanistic-Scientific and differentiated from Technical-Professional with a mention in Administration. Presents 85% vulnerability.	Applied to 68 students: 3rd Secondary Humanist-Scientific: 20 students. 4rd Secondary specialty Administration: 48 students.

TABLE II
DISTRIBUTION OF GENERAL TAX EDUCATION OF STUDENTS BY CURRICULUM

Variable	Categories	Administration (%)	Accounting (%)	Humanist-Scientific (%)	Total (%)	p-value
1. What are the economic agents that exist in Chile?	Does not know	36.6	47.1	30.0	35.9	0.4630
	Knows	63.4	52.9	70.0	64.1	
2. What are the economic functions of the State?***	Does not know	26.8	64.7	17.5	28.9	0.001
	Knows	73.2	35.3	82.5	71.1	
3. The supervisory function is responsible for collecting taxes paid by individuals and legal entities***	Does not know	31.0	5.9	20.0	24.2	0.001
	Knows	69.0	94.1	80.0	75.8	
4. What institution in Chile is in charge of the economic oversight function of the State? ***	Does not know	22.5	5.9	20.0	19.5	0.001
	Knows	77.5	94.1	80.0	80.5	
5. What massive processes exist in Chile? ***	Does not know	26.8	17.6	45.0	31.2	0.001
	Knows	73.2	82.4	55.0	68.7	
6. What are taxes? ***	Does not know	11.3	35.3	0.0	10.9	0.001
	Knows	88.7	64.7	100.0	89.0	
7. What are taxes for in Chile? ***	Does not know	67.6	47.1	52.5	60.2	0.001
	Knows	32.4	52.9	47.5	39.8	
8. Indirect taxes are those that are not applied to a person's wealth, but rather when it is used***	Does not know	59.2	35.3	22.5	44.5	0.001
	Knows	40.8	64.7	77.5	55.5	
9. Direct taxes are applied directly to the owner of the income or wealth who pays them, so that it is possible to recognize who paid it and its amount***	Does not know	16.9	17.6	5.0	13.3	0.001
	Knows	83.1	82.4	95.0	86.7	
10. What is Value Added Tax (VAT)? ***	Does not know	28.2	23.5	25.0	26.6	0.001
	Knows	71.8	76.5	75.0	73.4	
11. What is the current rate of Value Added Tax (VAT) in Chile?***	Does not know	8.5	5.9	40.0	18.0	0.001
	Knows	91.5	94.1	60.0	82.0	
12. Income tax is charged in different categories depending on whether they are income from capital or companies or from dependent work***	Does not know	25.4	29.4	25.0	25.8	0.001
	Knows	74.6	70.6	75.0	74.2	
13. Companies pay a general income tax rate of 27% in Chile***	Does not know	56.3	76.5	37.5	53.2	0.001
	Knows	43.7	23.5	62.5	46.8	
Tax Education***	Does not meet minimum standard	1.4	0.0	0.0	0.8	0.001
	Complies with minimum standard	18.3	17.6	12.5	16.4	
	Acceptable	40.8	47.1	35.0	39.8	
	Very good	31.0	29.4	40.0	33.6	
	Excellent	8.5	5.9	12.5	9.4	

***significant at 1%, according to *p-value*.

highlighting the impact of educational background ($p\text{-value}=0.001$). Similar trends are observed in knowledge of economic oversight institutions and massive processes, notably among Humanist-Scientific students (55% aware).

Significant disparities exist regarding tax awareness ($p\text{-value}=0.001$). Notably, 100% of Humanist-Scientific students understand taxes, while knowledge of their purpose is lower in Administration. Understanding of indirect and direct

taxes is also higher, with 77.5% of Humanist-Scientific students demonstrating awareness ($p\text{-value}=0.001$).

VAT awareness is particularly high in Administration (71.8%) and even higher in Accounting for the current

VAT rate (94.1%), indicating effective educational outcomes. Awareness of income tax categories is substantial across all groups, with no category falling below 70%.

The data reveals varying levels of tax education, with the

"Acceptable" category most common, supported by a p-value of 0.001 indicating significant differences. These findings highlight notable disparities in economic knowledge based on academic background, emphasizing the need for targeted educational programs to enhance understanding of economic concepts, especially in the Accounting and Humanist-Scientific disciplines.

Labor taxes

Table III examines labor tax knowledge among Administration, Accounting, and Humanist-Scientific students, revealing significant gaps. Over 70% of respondents, especially from Administration and Accounting, lack understanding of key concepts like the Monthly Tax Units (MTU) applicable to the second category single tax (IUSC). This trend extends to other essential topics, such as the current retention percentage for fee slips, all showing strong statistical significance (p-value= 0.001), indicating that academic discipline influences knowledge levels.

The Accounting category generally demonstrates higher awareness, particularly regarding health and pension fund percentages, with 100% knowing the mandatory health fund percentage. In contrast, only 45% of Humanist-Scientific students are aware of the pension fund percentage. Knowledge of the Second Category Single Tax is similarly divided, with 90.1% of Accounting students knowledgeable compared to 67.5% in Humanist-Scientific.

Alarming, only 5.5% of respondents meet minimum knowledge standards, while 42.2% comply across categories. Most students fall into the "acceptable" range, especially in Administration and Accounting, but only 17.5% of Humanist-Scientific students achieve this level, indicating a need for focused tax education in this discipline.

Overall, these findings highlight the significant impact of educational background on tax knowledge, underscoring the need for enhanced curricular focus on labor taxes in higher education. Targeted programs or workshops could improve tax comprehension, particularly for Humanist-Scientific students, better preparing them for real-world financial responsibilities.

Tax learning and training

The first question assesses whether students feel their institutions provide the necessary tools for developing tax thinking. Notably, 30.0% of Humanist-Scientific students completely disagree, unlike any Administration or Accounting students, indicating significant differences (p-value= 0.001).

In the second question about adequate training in taxes education, only 1.4% of Administration students disagree, while 40.0% of Humanist-Scientific students feel their training is inadequate, showcasing stark contrasts with significant p-values.

The third question addresses the perceived difficulty of understanding tax applications. Many respondents agree that taxes are challenging, but Administration and Accounting students report lower difficulty, with 11.3% totally disagreeing. In contrast, 35.0% of Humanist-Scientific students find taxes hard to grasp, indicating a substantial confidence divide.

Regarding awareness of the IRS tax education program, 52.5% of Humanist-Scientific students are unaware of it, highlighting a considerable gap (p-value= 0.001).

Students from all categories strongly agree on the need for more tax education resources, particularly among Administration (52.9%) and Accounting (47.9%) students.

When discussing tax evasion in Chile, a significant 70.6% of Accounting students acknowledge its existence,

with none totally disagreeing, reflecting critical awareness in this group.

On the importance of cultivating a tax culture from an early age, there is overwhelming agreement, especially among Administration students (60.6% totally agree), emphasizing the value of early civic education.

Lastly, there is unanimous agreement on the necessity for greater transparency in tax management, with no respondents in any category expressing disagreement, underscoring a collective call for accountability in public finance (Table IV).

Discussion

The results of this research are significant, as there are currently no published studies that specifically address the TE of secondary education students in emerging and vulnerable territories, particularly in contrasting Humanistic-Scientific and Technical-Professional curricula. While previous research has focused on tax education in university contexts (Pirela, 2022; Gómez, 2020; Mendoza *et al.*, 2016) or in secondary education more generally (Fonseca, 2023), and even among adult taxpayers (Atuguba, 2021; Quispe *et al.*, 2020), this study fills a crucial gap in the literature.

Although there are investigations that explore TE among high school students, many focus on broader educational impacts. For example, Morgan and Castelyn (2018) highlight the role of education in promoting tax compliance, particularly among administration students. Their findings align with this study, emphasizing the necessity of deeper integration of fundamental tax concepts within Technical-Professional training, particularly in business-related fields. Additionally, the current research resonates with the findings of Mohd *et al.* (2021), who note that most students recognize their responsibility to pay taxes and

understand the government's role in tax collection.

In contexts similar to this study, Mohamad *et al.* (2023) found that younger generations—future taxpayers—generally exhibit a commendable level of tax knowledge. However, there remains a pressing need for continuous exploration and enhancement of educational programs to sustain and deepen citizens' understanding of taxes, ultimately fostering voluntary compliance. This research contributes to the existing body of literature on tax education, highlighting the scarcity of studies that examine tax awareness among future taxpayers in emerging countries.

Finally, topics such as the usefulness of taxes in Chile, corporate tax rates, and the application of second-category taxes all emerged as areas of low knowledge among students in the three specialties analyzed. These findings echo the assertions made by Moučková and Vitek (2018) regarding the urgent need to strengthen tax education among youth. Despite the above, this study poses the following limitations: the small sample size, regional focus, and reliance on self-reported data. It lacks consideration of teaching differences, contextual factors, and longitudinal analysis. Improving these areas could enhance future research and contribute to more specific public policy development.

Conclusions

The research findings reveal that students in the Humanist-Scientific program have a stronger grasp of general tax education (TE), while those in Accounting and Administration demonstrate greater expertise in labor taxes. Additionally, students from these latter programs report a more favorable perception of available resources, the adequacy of their training, and their awareness of the IRS's Tax Education Program.

These insights are crucial for shaping future tax policy in

TABLE III
DISTRIBUTION OF KNOWLEDGE OF LABOR TAXES OF STUDENTS BY CURRICULUM

Variable	Categories	Administration (%)	Accounting (%)	Humanist-Scientific (%)	Total (%)	p-value
1. From what amount of Monthly Tax Units (UTM) does the second category single tax (IUSC) apply to salaries, pensions and others? ***	Does not know	71.8	70.6	77.5	73.5	0.001
	Knows	28.2	29.4	22.5	26.5	
2. What is the current retention percentage for fee slips?***	Does not know	71.8	76.5	75.0	73.5	0.001
	Knows	28.2	23.5	25.0	26.5	
3. Do you know what the Minimum Monthly Income (IMM) is in Chile as of November 2023?***	Does not know	36.6	17.6	62.5	42.2	0.001
	Knows	63.4	82.4	37.5	57.8	
4. Independent work is one in which the worker's remuneration ...***	Does not know	64.8	47.1	60.0	61.0	0.001
	Knows	35.2	52.9	40.0	39.0	
5. Dependent work is that ...***	Does not know	31.0	47.1	45.0	37.5	0.001
	Knows	69.0	52.9	55.0	62.5	
6. A salary settlement is defined as: ***	Does not know	26.8	17.6	37.5	29.0	0.001
	Knows	73.2	82.4	62.5	71.0	
7. What is the mandatory percentage that is allocated to the health fund?***	Does not know	7.0	0.0	55.0	21.0	0.001
	Knows	93.0	100.0	45.0	79.0	
8. What is the mandatory percentage that is allocated to the pension fund? ***	Does not know	54.9	64.7	57.5	57.0	0.001
	Knows	45.1	35.3	42.5	43.0	
9. The Second Category Single Tax is one of the mandatory taxes that is charged to people who receive income from the development of work activity on a dependent basis through an employment contract, it is a progressive tax***	Does not know	9.9	41.2	32.5	21.1	0.001
	Knows	90.1	58.8	67.5	78.9	
10. A fee-based worker, at the end of a job, gives a bill to his client so that he can pay for his services***	Does not know	18.3	23.5	35.0	24.2	0.001
	Knows	81.7	76.5	65.0	75.8	
11. Remuneration is the mandatory and fixed payment, in money, paid for equal periods, determined in the contract, that the worker receives for the provision of his services***	Does not know	15.5	11.8	25.0	18.0	0.001
	Knows	84.5	88.2	75.0	82.0	
12. The taxable total corresponds to the total income and from which the AFP, Health pension discounts are calculated; AFC and IUSC tax***	Does not know	38.0	47.1	20.0	33.6	0.001
	Knows	62.0	52.9	80.0	66.4	
13. The total assets are made up of the total taxable amount plus the bonuses or disbursements given by the employer and which are not the basis for calculating pension contributions***	Does not know	50.7	47.1	45.0	48.5	0.001
	Knows	49.3	52.9	55.0	51.5	
Knowledge of Labor Taxes***	Does not meet minimum standard	5.6	0.0	7.5	5.5	0.001
	Complies with minimum standard	31.0	35.3	65.0	42.2	
	Acceptable	45.1	47.1	17.5	36.7	
	Very good	18.3	17.6	10.0	15.6	
	Excellent	0.0	0.0	0.0	0.0	

***significant at 1%, according to *p-value*.

TABLE IV
DISTRIBUTION OF TAX LEARNING AND TRAINING OF STUDENTS BY CURRICULUM

Variable	Categories	Administration (%)	Accounting (%)	Humanist-Scientific (%)	Total (%)	p-value
1. The establishment you are in gives you the necessary tools to form your thinking and tax criteria***	Totally disagree	2.8	0.0	30.0	10.9	0.001
	In disagreement	5.6	0.0	27.5	11.7	
	Indifferent	14.1	0.0	20.0	14.1	
	In agreement	38.0	23.5	12.5	28.1	
	Totally agree	39.4	76.5	10.0	35.2	
2. I have had adequate training in the establishment regarding taxes and civic education***	Totally disagree	1.4	0.0	40.0	13.3	0.001
	In disagreement	1.4	0.0	27.5	9.4	
	Indifferent	16.9	0.0	17.5	14.8	
	In agreement	36.6	17.6	10.0	25.8	
	Totally agree	43.7	82.4	5.0	36.7	
3. It is difficult to understand the way taxes are applied***	Totally disagree	11.3	0.0	7.5	8.6	0.001
	In disagreement	11.3	17.6	10.0	11.7	
	Indifferent	26.8	11.8	40.0	28.9	
	In agreement	39.4	47.1	35.0	39.1	
	Totally agree	11.3	23.5	7.5	11.7	
4. I know the tax education program delivered by the Internal Revenue Service***	Totally disagree	5.6	0.0	52.5	19.5	0.001
	In disagreement	15.5	5.9	22.5	16.4	
	Indifferent	35.2	29.4	12.5	27.3	
	In agreement	29.6	52.9	5.0	25.0	
	Totally agree	14.1	11.8	7.5	11.7	
5. I would like the Ministry of Education to incorporate workshops, electives or courses on civic and tax matters***	Totally disagree	1.4	0.0	5.0	2.3	0.001
	In disagreement	2.8	0.0	2.5	2.3	
	Indifferent	19.7	0.0	17.5	16.4	
	In agreement	28.2	47.1	25.0	29.7	
	Totally agree	47.9	52.9	50.0	49.2	
6. Do you consider that tax evasion exists in Chile? ***	Totally disagree	2.8	0.0	2.5	2.3	0.001
	In disagreement	1.4	0.0	2.5	1.6	
	Indifferent	14.1	29.4	20.0	18.0	
	In agreement	38.0	0.0	22.5	28.1	
	Totally agree	43.7	70.6	52.5	50.0	
7. It is important to form a civic-tax culture from a young age, whether it is information delivered in establishments, homes or on the street***	Totally disagree	1.4	0.0	2.5	1.6	0.001
	In disagreement	1.4	0.0	2.5	1.6	
	Indifferent	14.1	0.0	2.5	8.6	
	In agreement	22.5	35.3	25.0	25.0	
	Totally agree	60.6	64.7	67.5	63.3	
8. Greater transparency and probity is necessary in the management of money collected through taxes***	Totally disagree	0.0	0.0	0.0	0.0	0.001
	In disagreement	0.0	0.0	0.0	0.0	
	Indifferent	8.5	5.9	2.5	6.2	
	In agreement	19.7	0.0	25.0	18.8	
	Totally agree	71.8	94.1	72.5	75.0	

***significant at 1%, according to *p-value*.

developing countries, as effective tax collection is vital for regional and national development. Promoting TE poses a significant challenge for

educational systems in nations like Chile. While efforts to bridge this knowledge gap are underway, further investigation into the current

curriculum's effectiveness is essential for influencing the future fiscal landscape.

Although this study provides valuable perspectives from

emerging contexts, future research should compare these findings with those from more developed regions. Such comparisons could deepen our

understanding of successful TE initiatives and enhance public policies at the national level, ensuring tax education is accessible to all.

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