

Case study: fiscal education for students of public high schools in the state of Quintana Roo

FIGUEROA-FUENTES, Xareni Telma*†, CORTÉS-SANTOS, Alfredo y GARCÍA-CEN, Zoila María

Universidad Tecnológica de Cancún, Carretera Cancún-Aeropuerto, Km. 11.5, S.M. 299, Mz. 5, Lt 1, 77565 Cancún, Q.R

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Abstract

The contributory education in all countries is one of the most important activities from governments and they use it in order to make aware to the citizens about the need to contribute to their countries through the payment of taxes, these is one of the most important income resources to face basic needs of the citizens such as medical care, education, public services, etc. In México, there is no an institution responsible of the fiscal education as part of the programs for basic education of young students in the country through the school time of the pupils. The Ministry of Finance has a space at Kidzania, which is an amusement park for kids where they recreate real life giving to young people the opportunity to live as adults and that's the place where there is an unit of Ministry of Finance..For this reason we discovered an opportunity to collaborate in the fiscal education for the students from basic education up to university that are not involved in accounting education.

Contributory education, high school and college, public education

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* Correspondence to Author (email: mxfigueroa@utcancun.edu.mx)

† Researcher contributing first author.

Introduction

According to studies by the OECD, some Latin American countries are among the first places of greatest corruption, as is the case in Mexico, so it is important to design strategies that generate trust among citizens and avoid problems such as tax evasion, informality, among others. With initiatives in tax education issues, tax compliance and tax obligations can be strengthened by current and future taxpayers, as well as support in the control of public spending by adhering to democratic values and the exercise of citizenship.

In Mexico, by constitutional mandate, it is the obligation of Mexicans to contribute to public expenditures, as indicated in article 31, section IV of the Political Constitution of the United Mexican States, for this reason, Mexican society must know and be aware of the contributions and the collection of taxes. In order for society to have access to public services, it must contribute to the expenditure with taxes, duties, social security contributions, improvement contributions, where appropriate. In addition to contributing to public spending, taxpayers must comply with tax obligations, depending on the lucrative or non-profit activities they perform. The ignorance of tax issues or breach of tax obligations, generates in the taxpayer confusion in the purpose of the collection of taxes or contributions.

Therefore, it is important that young people in public schools from an early age know their rights and tax obligations, thus promoting a comprehensive tax culture for the benefit of the country..

Justification

Currently, only the Tax Administration Service (SAT) as a tax authority positions the values and contents of the tax culture through strategies to approach taxpayer and citizen segments, such as, for example, the Tax Support Centers, the Citizen Caravans and Kitzania.

For this reason, it is advisable to take contributory education to students of public high schools that are about to integrate into working life and with this to emphasize the importance of integrating into formality and having knowledge of the fiscal obligations that imply, as well as the opportunity to know the benefits of working in formality and contributing to the payment of taxes.

Problem

The generality of the Mexican population does not have a contributory education, which means that when they enter the working life they do it informally and therefore there is no tax payment, which affects the country since the necessary income is not obtained for the government to provide citizens with the basic and quality services that are required.

On the other hand, as the base of taxpayers is not wider, the payment of taxes impacts the captive taxpayers.

Hipótesis

Public school students in Mexico do not receive tax education in the first years of school life or in the upper middle level to know their rights and tax obligations, which means that when they join the world of work will not be aware of the benefits personal and for the country.

Objectives

General objective

Implement a tax education project aimed at students of public high schools in the State of Quintana Roo, through a tool called "Caravan Tax UT Cancun" in order to raise awareness about the importance of being active citizens, solidarity and responsible.

Specific objectives

- To diagnose the level of knowledge of tax education in public high school students in the different municipalities of the state.

- Analyze the impact achieved in the awareness and knowledge of tax education through the tax caravan.
- Develop improvement strategies to encourage tax education for young students.

Theoretical framework

In Latin America there are associations at the regional level such as "Program for Social Cohesion in Latin America (Eurosocietal) or government departments that depend on finance in each of the countries concerned about the lack of resources in their governments and have understood it as a measure that helps them educate the inhabitants.

In the first phase of the European Union's cooperation program with Latin America for social cohesion EUROSOCIAL, a Tax Education Network was created in 2008 with the aim of promoting specialized knowledge and disseminating the learning of the Union's fiscal and educational institutions European and Latin America.

The work they have done consists of exchanging experiences of this community, which has allowed to "regionalize" good practices in areas of formal and non-formal education, curricular insertion strategies and university social responsibility, multimedia or recreational spaces, among others.

EUROSOCIALII picked up the baton to reinforce this Network. An important advance in this respect took place in El Salvador, in December 2013, with the signature of the representatives of the fiscal and educational administrations of 10 Latin American countries of a Regional Letter of Intent (Carta de Sonsonate), in which they express their commitment to work together on tax promotion as a State policy within the framework of the Network and their will to consolidate their institutionality with 2014, universities in Brazil, Peru, Costa Rica, Mexico, Paraguay, Chile, Honduras and Ecuador, expressed their commitment to the Network in the Letter of Intent of Lima and their interest in sharing the experiences of the Accounting and Fiscal Support Centers and low-income individuals and corporations through the same income..

The evolution of the national fiscal education program in Mexico is presented considering the following periods.

Years 1997-2000. The beginnings of the fiscal authorities and public institutions are presented for implementing public policies that allow fostering the tax culture.

2001-2006. The rethinking of ideas is presented to implement actions that allow the elaboration of an educational model in the area of contributory culture with formative purposes, seeking to generate educational competences of tax culture, and that at the same time these actions are integrated to the scheme of formal national education.

Years 2007-2010. For formal and non-formal education, it is established in the national development plan 2006-2012, facilitate voluntary compliance with tax obligations of taxpayers, as well as build the tax culture among citizens, with actions such as:

- Incorporate tax content in free primary and secondary textbooks

- Prepare teaching materials for teachers and students, with tax issues.
- Establish the continuity and permanence of content and messages of contributory culture in taxpayers and citizens.
- Develop strategies in recreational spaces.

Years 2010-2014. The Tax Administration Service (SAT) aims to position the values and contents of the tax culture through strategies to approach taxpayer and citizen segments, such as, for example, the Fiscal Support Centers, the citizen caravans and Kidzania. (SAT, 2011)

It is important to consider that this research project comes from the ideas of the Coordinator of the Fiscal Support Center of the Technological University of Cancun.

Tax Education Concept

There are different meanings in the subject of fiscal education, and many are derived from the Cooperation Program of the European Union EURO social II.

The SAT through its section of Fiscal Citizenship defines Tax Education as: "the set of values that manifest themselves in the permanent fulfillment of tax duties based on reason, trust and the affirmation of the values of personal ethics, respect for the law, civic responsibility and social solidarity of taxpayers "(SAT, 2012)

The internal tax service of Chile defines Fiscal Education as "The teaching and learning process that aims to promote an active, participatory and supportive citizenship, by understanding both their fiscal rights, especially the adequate management of public spending by part of the rulers, as of their obligations, specifically the fundamental duty to pay taxes. (SII, 2014)

Tax education in the Teaching process

Objectives of tax education

Education has as its main task to train citizens capable of recognizing the equality of rights and obligations of all people, in a system or democratic regime of government.

Both teachers and students require the necessary tools to address tax issues in a simple and enjoyable, with topics addressed to specific levels such as primary, secondary, high school and university. It is important to train teachers to include tax education in their subjects aimed at fostering fiscal culture.

It is intended that through fiscal education the students achieve the following objectives:

- Acquire skills to critically analyze everyday reality and current social norms, in order to devise more just and supportive ways of coexistence.
- Understand the meaning of public needs.
- Understand tax as the fundamental pillar for the economic sustainability of the democratic State.
- Identify and appreciate public goods and services
- Acquire competences to analyze critically the different aspects of the fiscal reality.
- Know the civic rights and duties to which the public provision of goods and services gives rise.
- Develop a civic conscience that allows moral judgments and tax behaviors to be coherent.
- Develop attitudes of condemnation to evasion and smuggling.

Tax education proposes to develop attitudes that favor a tax behavior according to ethical values. (Rica, 2013)

The decent and students should be involved in issues that contribute to the civic and fiscal culture of the states with the purpose of generating a sense of responsibility before the payment of contributions for the common good.

The institutions of the different levels of education in Mexico have worried about the consequences of not having a permanent and solid program of fiscal education, despite several efforts of the tax authorities.

The promotion of ethics and civic values allow generating skills to recognize the tax system of Mexico.

Through the Fiscal Education Network derived from the European Union Cooperation Program EURO social II, institutions from different Latin American countries carry out studies on values, ethics, and attitudes of commitment towards the common good.

For example, at the Autonomous University of Mexico, the subject of "Training and Tax Information" was initially implemented in their study plan.

In addition to this prestigious house of studies, many educational institutions have written books, indexed articles or theses that present the current situation of tax education in Mexico and related issues such as tax culture and the Mexican tax system.

The role of the Mexican State in Tax Education

National Development Plan 2007-2012

The development plan for the year 2007 to 2012, presents in its objective 01 that Mexico must have a responsible, efficient and equitable public finances that promotes development in an environment of economic stability.

Thus, it mentions in strategy 1.1 that the country should improve the tax administration by promoting equitable compliance with tax payments and reducing tax evasion.

The country should consider the following policy lines:

- Continue the improvements in the tax operation in all areas, including infrastructure, processes and personnel.
- Promote changes in the legal framework that facilitate compliance through clear and permanent rules and contribute to the fight against tax evasion, smuggling and informality by eliminating channels of circumvention and rationalizing tax expenditures.
- Strengthen the ties of collaboration with local governments, in order to present a common front to informality, sharing information from registries and databases, improving the administrative collaboration schemes in all aspects, and building a tax culture among citizens who enhance the effect of the various initiatives of the tax authorities. (Public, 2007)

Authorities involved in the construction of tax culture and tax education

Among the Mexican federal government entities that implement actions related to the promotion of the tax culture are:

- The Secretary of Finance and Public Credit (SHCP)
- The Tax Administration Service
- The Procurator's Office for the Defense of the Taxpayer (PRODECON)

It is important to consider, that some of the tax administrations of Latin America, also participate with programs of fiscal citizenship, through the Tax Education Network.

Network of Tax Support Centers (TSC Network)

The Network is a specialized, flexible and participatory learning space between fiscal and educational institutions of the European Union and Latin America, which seeks to strengthen public policies on tax education.

The Tax Education Network shares the following objectives:

- Highlight the importance of fiscal education as a public policy to achieve more prosperous and cohesive societies;
- Encourage the exchange of experiences to strengthen fiscal education initiatives through peer-to-peer learning;
- Sensitize public and private institutions, civil society and the population in general on the importance of Tax Education as a vehicle to generate greater reciprocity between the State and citizens;
- Establish channels and tools for dialogue and cooperation that allow systematizing and disseminating knowledge benefiting from new technologies and 2.0 communities, and generating constant feedback.

Tax collection administrations from different countries participate, as is the case in Brazil, Peru, Costa Rica, Mexico, Paraguay, Chile, Honduras and Ecuador. Some of the countries expressed their commitment to the Tax Education Network. (SOCIAL, 2013)

Actions and policies implemented by the Mexican Government regarding tax education

The tax administration service works just like the fiscal education network, with two types of education; formal education and informal education.

In formal education works based on the partnership with the education system, it is essential if you want the programs have the desired impact and sustainability. There is no way to enter the school if the educational area does not accept and value the contents. That is why the agreements with Education are convenient, to discuss together the approach, the contents and the work axes.

However, informal education considers, as a complement to official education, that the programs have non-formal strategies of a more open, flexible and even playful nature, in line with the cultural preferences of children, youth and the population in general. Over time, non-formal pedagogical initiatives have been endowed with greater educational intentionality and a more rigorous nature, following the maxim that "the game is not a game".

The experiences are intended to include playful spaces for tax education, exhibitors at fairs or thematic festivals, plays, video games, television series, music, competitions, radio programs, comics in children's magazines or newspapers, among others.

Formal education contemplates the following actions:

- Incorporation of tax content in free primary and secondary textbooks, in 5th. And 6° of primary and 3° of secondary.
- Contextualization of the existing references on taxes in free primary textbooks highlighting the social importance of taxes.
- Insertion of messages and legends of promotion to the contributory culture in the pastes of the free textbooks and didactic materials that are used by teachers and students of 3rd grade of secondary school, as for example:

"This book was developed thanks to the payment of taxes from responsible taxpayers"

Informal education or educational actions in non-formal spaces have the following formative focus:

To develop complete learning processes from a didactic perspective, with homogeneous and progressive actions in non-formal spaces, which give reciprocity to formal actions.

Likewise, these non-formal actions have the objective of establishing the continuity and permanence of the contents and messages of contributory culture in taxpayers and citizens.

Another approach that these actions have is directed towards the ways of thinking and acting of citizens through multiple means and channels, using the greatest number of resources to achieve the apprehension of the values of the tax culture in the population.

To follow this approach the SAT requires using the following strategies:

- NAF modules
- Citizen Caravans
- Recreation centers Kidzania.
- Tax education at all educational levels
- Strengthen the bonds of identity and social co-responsibility for the fulfillment of fiscal obligations.
- Strengthen the skills of citizenship training for a correct fulfillment of tax obligations.
- Establish formative actions that facilitate integration to formality in a context of segmentation and profiles of taxpayers and citizens.
- Evaluate the impact of tax education on society. (SOCIAL, 2013)

Citizen caravans

The SAT defines citizens' caravans as "Fiscal education strategies, through which the talent of diverse artists, actors and musicians is gathered, in order to disseminate culture, promote civic values and promote the construction of citizenship".

This strategy of citizen caravans was implemented for the first time in 2013, within the framework of the "participates with citizenship" program, which was developed in 6 states:

Nuevo Leon, Puebla, Quintana Roo, Chiapas, Campeche and State of Mexico.

The caravans consist of raising awareness among the citizens about the importance of participating actively in their community and knowing the use and destination of taxes and the exercise of public spending, creating a mechanism that allows the authorities to request transparency and accountability. through components such as; puppets, music, theater and exhibitions. (SOCIAL, 2013)

Research Methodology

The approach used in the research was mixed, with a greater quantitative focus. The research began as an exploratory and ended as descriptive. The research design was non-experimental of a cross-sectional type, due to the fact that the conclusive research data were collected in a single period (Hernández, Fernández and Baptista, 2010); and the mixed exploratory approach was used, where group sessions were conducted in the first qualitative phase, which served to design a questionnaire in the second quantitative phase (Cresswell and Plano-Clark, 2007).

The population studied included the finite universe, comprised of 5 types of schools, with a total of 19,335 students.

The sample drawn from the total population is not probabilistic, since it was decided to choose only three of the five educational institutions, for practical purposes, besides that these are the institutions where the tax caravans have been implemented.

Number	Schools	Total alumnos encuestados
1	High School of the State of Quintana Roo	65
2	Center for Industrial Technological Baccalaureate and Services	66
3	National College of Technical Professional Education	69
	Total	200

Table 1

Because the research is non-probabilistic, with a finite universe and is a quantitative investigation, an instrument was required according to the questionnaire.

The questionnaire contains information that the project requires to achieve the general objective set. It contains 14 questions that refer to the tax issue, to identify if the respondents have knowledge about the contributions in general, the authorities and the action programs that are implemented in the tax education of the locality. The questionnaire was elaborated and uploaded to a free platform that allows answering surveys via the internet through a link.

The surveys were applied as shown in the following table:

Sample Selection

The sample drawn from the total population is not probabilistic, since the researcher decided to choose only three of the five educational institutions, for practical purposes, besides that these are the institutions where the tax caravans have been implemented.

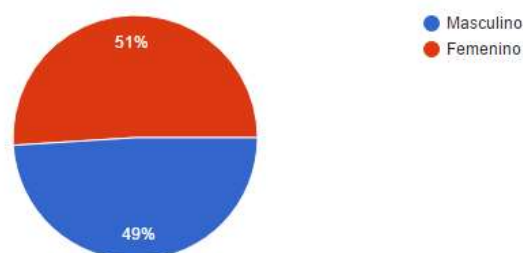
The following table shows the collected data to determine the sample:

Size of the population	Margin of error that accepts	Level of confidence you need	Known viability	Sample of students
19,335	6.5%	93.5%	50	200

Table 2

Obtained results

Of the 200 students surveyed 51% are women and 49% are men.

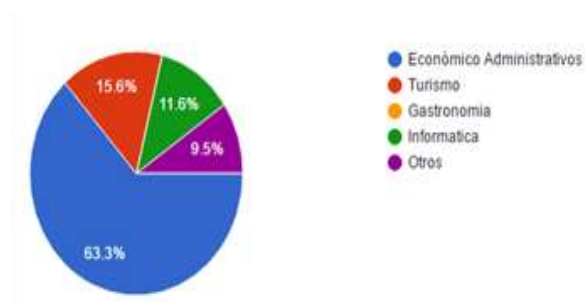


The following graphic shows the percentages of the institutions participating in the surveys.



A relevant result is that of the 200 students surveyed who have greater knowledge of the three educational institutions visited, were those who study careers with an economic-administrative approach, followed by a tourism career.

The following graphic shows the specialty studied by the 200 students surveyed



The questionnaire showed that 91.5% of the 200 students surveyed say they know what taxes are, but in some of the surveys they mentioned tax as a tax, or only referring to the acronym of the tax but do not know its elements

Then, the students who are immersed and are aware of how the economic activity works are the ones with the highest degree of knowledge in tax issues, which is precisely what the project is looking for, promoting the culture

In the knowledge part of the taxes, the students showed to know only the name of the taxes, but they do not identify the classification. That is, they do not know if they are state, federal or municipal taxes, in addition to often confusing rights with taxes.

Derived from the actions carried out by the tax administration service, to publicize the taxes, 62% of the students surveyed managed to identify them as the main tax collector.

As a consequence of the payment of the tax, the students identify that the fines are the consequence of not fulfilling the tax obligations in time and form, however they can not differentiate between administrative acts and what are the cases in which an embargo can be applied. through a trial or even get to jail if it is typified as a crime.

Being the main requirement of every taxpayer to belong to the taxpayers' register, 47% of the interviewees say they do not know what the Federal Taxpayer Registry is, but they do identify the collecting authorities. Concluding that they do not know in depth the procedures.

In the case of training received by students, 76% mentioned that they had not received any training, which represents a significant percentage, as expected by the collection authorities, since thanks to the fiscal culture and fiscal education, results can be obtained important in terms of tax collection.

For the case of the type of mechanics that students prefer as a way to learn tax issues, 69% of respondents commented that through a game, which is to say that the non-formal actions implemented by the SAT work more to combat fiscal ignorance and therefore tax evasion.

For the implementation of UT Cancun tax caravans, it was possible to have 200 students from the three educational institutions surveyed.

In the case of the talk that is the first part of the caravan, it was possible to train 200 upper level students in tax and tax liability issues.



Figure 1 COBAQROO Training



Figure 2 Tax Rally COBAQROO

Conclusiones

The general objective of the project is to implement a fiscal education project aimed at students of public urban high schools in the municipality of Benito Juárez, in 2016 through a tool called "Caravan Fiscal UT Cancun", with the purpose of establish a permanent strategy that fosters a greater fiscal awareness that allows achieving an active, supportive and responsible citizenship, aware of the importance of the social meaning of contributions and adequate budgetary management.

Derived from the analysis of the results of the questionnaires and activities carried out in the implementation of the tax caravans, the following is concluded:

1. A relevant result is that of the 200 students surveyed who have greater knowledge of the three educational institutions visited, were those who study careers with an economic-administrative approach, followed by a tourism career. Then, the students who are immersed and are aware of how the economic activity works are the ones with the highest degree of knowledge in tax matters, which is precisely what the project is looking for, to promote fiscal culture.
2. The questionnaire showed that 91.5% of the 200 students surveyed say they know what taxes are, however in some of the surveys they mention tax as a tax, or only referring to the acronym of the tax but do not know its elements.
3. In the knowledge part of the taxes, the students showed to know only the name of the taxes, but they do not identify the classification of if they are federal or municipal state taxes, in addition to confusing many times the rights with taxes.

4. Derived from the actions carried out by the tax administration service, to publicize the taxes, 62% of the students surveyed managed to identify them as the main tax collector.
5. As a consequence of the payment of the tax, the students identify that the fines are the consequence of not fulfilling the tax obligations in time and form, however they can not differentiate between administrative acts and what are the cases in which an embargo can be applied. through a trial or even get to jail if it is typified as a crime.
6. Being the main requirement of every taxpayer to belong to the taxpayers' register, 47% of the interviewees say they do not know what the Federal Taxpayer Registry is, but they do identify the collecting authorities. Concluding that they do not know in depth the procedures.
7. In the case of training received by students, 76% mentioned that they had not received any training, which represents a significant percentage, as expected by the collection authorities, since thanks to the fiscal culture and fiscal education, results can be obtained important in terms of tax collection.
8. 8. In the case of the type of mechanics that students prefer as a way to learn tax issues, 69% of respondents said that through a game, which is to say that non-formal actions implemented by the SAT work more, to fight fiscal ignorance and therefore tax evasion.

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