THE CURRENT SITUATION AND ISSUES OF TAXPAYER EDUCATION IN JAPAN

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Abstract
This paper argues that taxpayer education in Japan is more important than ever, based on previous studies on taxpayer education. A taxpayer education program implemented by the Japan Federation of Certified Public Accountants, JFCPTAA and the National Tax Agency. It aims to help teachers in elementary, junior high and high schools and foster student citizenship. They both provide an educational and enjoyable way to learn to pay taxes as a citizen's duty under the Japanese Constitution. Due to the current difficult economic situation, the number of JFCPTAA staffs visiting schools for taxpayer education is increasing year by year. According to Article 30 of the Japanese Constitution, “The people shall be liable to taxation as provided by law”. In order for the citizens to live a healthy and affluent life, the governments need to provide a variety of public services. However, students’ consciousness of taxes and the youth turnout are not high in Japan. School education requires effective taxpayer education related with citizenship. It can increase students’ motivation to study public finances and their tax awareness. Increasing consumption tax rates and reforming public management have increased the importance of taxpayer education.

Keywords: Taxpayer education, Citizenship, Economic Education

1. INTRODUCTION
Taxpayer education is broadly defined as learning about taxes: to know about significance and role in national tax system, to understand why taxes should be paid and how these taxes are used, and to empower citizens as sovereigns to participate in in society the independently. OECD (2015) introduces the concept of taxpayer education which covers a wide range of activities and actors from government programs to encourage tax-compliant behaviour, to efforts by business organizations to mobilize and represent the interests of their members on tax issues, to civil society initiatives to bring citizens into policy debates on tax collection and redistribution. The purpose of taxpayer education is to understand the tax system such as the importance, role, function and structure of tax, and to understand the philosophy of the tax system and the rights and obligations of taxpayers. It also includes developing citizens with the right judgment and sound taxpayer awareness as members of society.

The Cabinet Office, Government of Japan, held National Summit on Economic Education in July 2005 and embarked on the research of economic education in Japan. It has made much effort to achieve the following three goals of economic education in Japan:
(a) To foster rational decision-making among the individuals,
(b) To promote better understanding and raise consciousness of economy and society and
(c) To encourage students to think for themselves and deliver their opinions to political subjects.

Simultaneously, the government has pushed structural reform for revitalizing the economy and responding to large fiscal deficit. To put it differently, it is at a critical stage on their path towards promoting fiscal sustainability in the current situation reducing the availability of funds. According to the Japanese Finance Ministry, the ratio of national and local government debt to Gross Domestic Product, GDP, was 237.5 percent in 2019. It is striving more than ever to mobilize greater tax revenue domestically. The Japanese government has indicated its intention to achieve a primary surplus by 2025 and to stably reduce debt to gross domestic product on 8th October, 2019. The Japanese government has announced its intention to achieve a primary surplus by 2025 on October 8, 2019, and to stably reduce debt to Gross Domestic Product. The changing economic environment enhances citizens’ motivation to study economic matters by themselves. Above mentioned three goals will be accomplished by taxpayer education as well as economic education.

Taxpayer education programs based on work experience are provided by Japan Federation of Certified Public Tax Accountants’ Associations, JFCPTAA and National Tax Agency to help teachers and to foster student citizenship in elementary schools, junior high schools, high schools and universities. Teachers can integrate the programs into normal classes. Free copies of educational materials and staff who visit the school play an important role in supporting teachers who want to accurately communicate the nature of taxes to students in the classroom.

For example, a group of members belonging to JFCPTAA energetically had visited elementary schools, junior high schools, high schools and universities to make students aware of taxes 12,405 times in 2018. About 55% of the total, 5,700 times, was for visiting elementary schools. Junior high school and high school visits were held 3,993 times and 2,099 on-site courses, respectively. These activities have created Japan's tax morale that is relatively high in the world. However, resistance to tax increases is also high.

The next part in this article explains the learning contents and purposes when students understand about paying taxes in their classroom and the value of their learning with visiting lecturers from JFCPTAA and National Tax Agency. Thirdly, the author mentions about issues of taxpayer education programs designed to help teachers and low taxpayer awareness among students, even though tax is levied on the price of a good or service. In conclusion, the importance of taxpayer education is finally stated.

2. TAXPAYER EDUCATION PROGRAMS IN JAPAN

2.1. Japan Federation of Certified Public Tax Accountants’ Associations (JFCPTAA) and National Tax Agency

According to the Constitution of Japan, taxing is one of the duties or responsibilities of citizens. Namely, a taxpayer is a person who pays or is responsible for paying taxes. The Constitution of Japan declares the principle of “taxation under the law,” in Article 30, “the people shall be liable to taxation as provided by the law,” and in Article 84, “no new taxes shall be imposed or existing ones modified except by law or under such conditions as the law may prescribe.” JFCPTAA and National Tax Agency explained the importance of taxpayer education with Article 30 and Article 84 under the Constitution of Japan.

When interpreting two articles, Japanese have an obligation to pay taxes as a citizen and national and local government provides public goods and services directly through taxpayer-funded and government debt. But it is difficult for us to perceive the true amount of the tax burden and the value of benefits of public goods and services because citizens can use them without paying, that is, free riders of public goods. In fact, teachers who attended a course have negative images of taxes: incomprehensible, anxiety, discontent and costly (Majima, 2016). That is why both of JFCPTAA, National Tax Agency developed original taxpayer education programs based on enough working experience to offer pupils and students as professionals.

This section describes a key feature of JFCPTAA, National Tax Agency and the national curriculum guideline for taxpayer education programs. Firstly, JFCPTAA developed the taxpayer education programs in accordance with the philosophy of self-assessment system and gave guidance about taxes in all fairness to citizens. Under self-assessment system, taxpayers calculate their own tax amount and they are responsible for correctly assessing their own income, deductions. JFCPTAA prepares four items included to the scenario of taxpayer education: understanding of democracy, relationship with freedom, rights and responsibility, and duties current situation of public finance. JFCPTAA summarizes the contents of the taxpayer education activities as follows. In elementary schools, pupils will raise their interest in and understanding of taxes,
realize the fairness of burden from tax collection methods, and encourage pupils to understand the sovereignty of the people and democracy based on how taxes are determined. In junior high schools, attending taxpayer education helps students deepen their understanding of the significance and role of tax, empowers students with knowledge and interest, and fosters a healthy taxpayer consciousness. In high schools, taxpayer education is based on understanding the importance and role of taxes, giving students a better understanding of the impact of financial issues. In addition, as 18-year-old students have the right to vote, JFCPTTA staffs will provide sovereign education from the viewpoint of taxation, give guidance to view political and social issues as their own, and raise the awareness of taxpayers.

JFCPTAA consists of 15 regional associations throughout the country. For the available programs in each region, teachers can ask for taxpayer education at the regional association office. The delivery lectures are held in every region in cooperation with educational institutions. The frequency of their visiting school has a tendency to increase year by year.

Table I shows an increasing trend of JFCPTAA’s delivery lecture of taxpayer education at the request of those schools and universities from 2006 to 2018. On the ground of increasing the number of their taxpayer education, JFCPTTAA has placed importance on taxpayer education since 2003 and developed teaching materials for elementary schools, junior high schools and high schools from 2003 to 2005. Finally, large package of tax revisions in 2011 incorporated that the tax accountant system and tax accountants had been important parts as leaders who educate taxpayers. The number of JFCPTAA taxpayer education programs greatly increased by 2418 times, approximately 109.1%, from 2006 to 2010. Regarding from 2011 to 2018, the number also significantly increased by 6972 times, approximately 128.3%.

TABLE I: The number of jfcptaa's taxpayer education

<table>
<thead>
<tr>
<th>School Year</th>
<th>The number of visiting school</th>
<th>School Year</th>
<th>The number of visiting school</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006</td>
<td>2,216</td>
<td>2013</td>
<td>7,650</td>
</tr>
<tr>
<td>2007</td>
<td>2,855</td>
<td>2014</td>
<td>8,583</td>
</tr>
<tr>
<td>2008</td>
<td>3,647</td>
<td>2015</td>
<td>9,776</td>
</tr>
<tr>
<td>2009</td>
<td>3,874</td>
<td>2016</td>
<td>10715</td>
</tr>
<tr>
<td>2010</td>
<td>4,634</td>
<td>2017</td>
<td>11911</td>
</tr>
<tr>
<td>2011</td>
<td>5,433</td>
<td>2018</td>
<td>12405</td>
</tr>
<tr>
<td>2012</td>
<td>6,518</td>
<td>Total</td>
<td>90,217</td>
</tr>
</tbody>
</table>

Source: JFCPTAA Taxpayer Education Promotion Department 2019

Secondly, the web site of National Tax Agency provides downloadable learning materials designed for elementary schools, junior high schools and high schools to learn about the role of taxes, how to use tax revenues and how taxes affect people and the economy. Students, teachers and parents can use them depending on the interest of taxes. Besides, National Tax Agency developed the supplementary material based on ministry's curriculum guideline. In the materials, taxes are defined as membership dues. National Tax Agency staffs also have promoted all persons concerned to educational institutions to incorporate taxpayer education into the academic training and they have visited schools and university as with JFCPTAA staffs many times in a year. National Tax Agency held the tax essay contest intended for high school students every year since 1957. There were 629,534 junior high school students and 210,468 high school students of entries from around the country in 2016. National Tax Agency developed the DVD teaching material, “Marine & Yamato's Sunday in Another World.” This story illustrated that taxes are essential for pupils and students. The instructors ask students to describe what would happen if there were no taxes in the community. Without taxes in society, the government cannot provide the public goods and services, such as parks, roads, police service and extinguishing fire, etc. These are difficult to exclude non-payers from receiving the related benefits and they do not have their availability varied by the number of the beneficiaries.

No tax leads to insufficient revenue for providing the public goods and services and improving the citizen's
quality of life. Pupils and students who watched the DVD understand that our society and the nation itself cannot exist and public goods and services are financed by taxation.

Finally, in the national curriculum guideline, the subject of economics including taxpayer education and public finance doesn’t independently exist before starting college. Pupils and students can study economics as some chapters in the field of social studies. In elementary school level, pupils learn economics in social studies class from Grade III to Grade VI. The menu of social studies class is composed of regional society around students, geography, history, politics and main industries in Japan. Junior high school students learn economics in civics class at 3rd year. In high school level, students have an opportunity to study economics in politics and economy class. This class is an optional subject and students can study economics if they want. The problem is that civil education in Japan is limited to studying political and economic mechanisms.

As for taxpayer education, the significance and role of taxes are commonly incorporated as learning contents by the national curriculum guideline for depending on grade level. In Grade 6, pupils study the role of taxes with politics movements in their daily life in social studies classes. Junior high school students study the role of public finance and tax liability as well as the significance and role of taxes. Senior high school students deeply learn the role of the government, the function of price in the market, public finance and taxes. Social studies (Civics) has set a curriculum objective, “to foster global citizenship” in all three school levels. National Council for the Social Studies (NCSS) defines social studies as: the integrated study of the social sciences and humanities to promote civic competence. Within the school program, the subject of social studies provides coordinated, systematic study drawing upon such disciplines as anthropology, archaeology, economics, geography, history, law, philosophy, political science, psychology, religion, and sociology, as well as appropriate content from the humanities, mathematics, and natural sciences. The primary purpose of social studies is to help young people make informed and reasoned decisions for the public good as citizens of a culturally diverse, democratic society in an interdependent world (NCSS, 1994). The aim of social studies is the promotion of civic competence — the knowledge, intellectual processes, and democratic dispositions required of students to be active and engaged participants in public life (NCSS, 1994).

JFCPTAA and National Tax Agency engage in educational activities on taxes with the aim of cultivating the consciousness that students independently consider what nation and society should be. And they expect that their practice of taxpayer education leads to improving students’ concern for taxes and the sovereign consciousness and management of personal finances. At the same time, teachers’ efforts with fostering global citizenship to students in Japan, JFCPTAA emphasizes the importance of educating students who are committed to the ideas and values of democracy. National Tax Agency also teaches students the role of taxes, income redistribution function, business adjustment and the relationship with taxes as sovereigns. It is necessary to verify that the knowledge learned is actually effective in society.

2.2 The Effect of Taxpayer Education on University Students

Taxpayer education is the bridge linking tax administration and citizens and a key tool to transform tax culture (OECD, 2015). The linking is strengthened by Tax professionals teaching in educational institutions. Sawada (2007) had thought tax law for university students based on his work experience in National Tax Agency for 20 years and Majima (2016) conducted taxpayer education in cooperation with JFCPTAA and National Tax Agency in each university.

Sawada (2007) investigated that changes in university students’ consciousness toward taxes before and after the tax law class provided in the department of economics. He had the question is “What is there anything that has changed before and after taking the tax law class?” Students’ consciousness before the class is following. Their most common answer was that they did not know taxes well and 43 of 157 students answered. The second most answer was that they did not have interests and concerns of taxes and 30 students answered. The third most answer was that they had developed a negative image of taxes and 25 students answered.

On the other hand, changes in students’ tax consciousness after taking the course are following. Their most common answer was that the knowledge of taxes increased and 73 of 157 students answered. The second most common answer is getting more interested in taxes and 40 students answered. The third most answer was that they understand the importance of taxes in society and 32 students answered. Considering the questionnaire results, it is clear that students’ consciousness toward taxes was higher compared to before.

Majima (2016) also investigated that different degree of university students’ interest between before and after the taxpayer education class provided in the department of teacher training. The multiple choice question for students is how interested you are in tax structures and how to use tax revenue. The choices are as follows: “very interested”, “somewhat interested”, “somewhat disinterested” and “completely disinterested” (see below, table II). Students who answered “very interested” after the class is 59.2% in
2014. Compared with before it, the ratio raised up by 38.0 point. Students who answered “somewhat interested” after the class is 36.7% in the same school year. Compared with before it, the ratio was down by 29.2 point. On the other hands, students who answered “somewhat disinterested” after the class is 12.7% in 2014. Compared with before it, the ratio was down by 8.7 point. Nobody answered “completely disinterested” after and before. According to the result, the author stated that students had got more concerned about the matter through take a tax-themed class as sovereigns and taxpayers.

The research findings revealed that the taxpayer education programs affect students’ consciousness of taxes. The national government push structural reform based on market principal and our economic environment has changed day by day. This changing economic environment enhances us the motivation to study economics and the importance of taxpayer education increases. Educational institutions try to do training of individuals who can make reasonable decisions in their life and we have to understand that paying taxes, which support state finances, are to finance the necessary expenditures decided by our representatives.

### TABLE II: university students’ interest of Taxes

<table>
<thead>
<tr>
<th></th>
<th>Before</th>
<th>after</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very interested</td>
<td>21.2%</td>
<td>59.2%</td>
</tr>
<tr>
<td>somewhat interested</td>
<td>65.9%</td>
<td>36.7%</td>
</tr>
<tr>
<td>Somewhat disinterested</td>
<td>12.7%</td>
<td>4.0%</td>
</tr>
<tr>
<td>completely disinterested</td>
<td>0%</td>
<td>0%</td>
</tr>
</tbody>
</table>

Source: Majima (2016)

# 3. ISSUES OF TAXPAYER EDUCATION

## 3.1 Teachers Have Difficulty in Teaching Economics and Taxes

In 2006, the Cabinet Office (Government of Japan) reported the results of questionnaire survey of 131 teachers in Junior high school and high school for economic education. According to the report, this study discusses economic education in Japan. Japan Economic Education Center Foundation (2007) conducted a survey on teacher's views on economics education.

According to the following question, “Do you find it difficult to teach economics?” 60% of all teachers answered “yes” and 40% was “no. 54.0% of junior high school teachers answered yes. Regarding high school teachers, 71% of the total answered “yes” and 29% was “no”. As a result, economics and related with subjects cannot be taught effectively to attract students’ interest, however hard teachers try themselves by utilizing textbooks in class.

### TABLE III: The Difficulties Experienced by Teaching Economics

<table>
<thead>
<tr>
<th>Alternatives</th>
<th>Percentage of Junior High School Teachers who answered “Yes”</th>
<th>Percentage of High School Teachers who answered “Yes”</th>
</tr>
</thead>
<tbody>
<tr>
<td>[1] Difficult to understand economics for students</td>
<td>54%</td>
<td>57%</td>
</tr>
<tr>
<td>[2] Lack of time to teach economics in a civic course</td>
<td>44%</td>
<td>43%</td>
</tr>
<tr>
<td>[3] No attractive instructional methods and materials</td>
<td>44%</td>
<td>37%</td>
</tr>
<tr>
<td>[4] Not enough knowledge of economics for teachers</td>
<td>34%</td>
<td>49%</td>
</tr>
<tr>
<td>[5] Little opportunities of teachers’ training</td>
<td>17%</td>
<td>34%</td>
</tr>
<tr>
<td>[6] Teachers’ concern is other areas. e.g. politics and constitution, etc.</td>
<td>5%</td>
<td>11%</td>
</tr>
</tbody>
</table>

Source: Japan Economic Education Center Foundation (2007)

The second question is “What kinds of difficulties do you have when you teach economics? Choose the following alternatives: [1] Difficult to understand economics for students, [2] Lack of time to teach economics in a civic course, [3] No attractive instructional methods and materials, [4] Not enough knowledge of
economics for teachers, [5] Little opportunities of teachers’ training, [6] Teachers’ concern is other areas, e.g. politics and constitution, etc.” (table III). Their most common answer was alternatives [1]. 54% of junior high school teachers and 57% of high school teachers chose. The second most answer was alternatives [2]. 44% of junior high school teachers and 43% of high school teachers chose. The second most answer was alternatives [3]. 44% of junior high school teachers and 37% of high school teachers chose. Based on this result, few teachers who are assigned to teach such economic subjects have a good background in the field of economics, but many were trained in such fields as history, geography and ethics.

Majima (2016) listed the problems of taxpayer education class based on responses from the questionnaire. Elementary school teachers answered that the delivery lectures became routine and there were no concrete examples for taxpayer education. Junior high school teachers answered that their explanation for influx of funds into the market was complicated for students and it do not match the reality of students’ understanding. High school teachers answered that it was difficult to take enough time for teaching taxes and asking tax accountants for the delivery lectures.

Sasaki (2019) asked the teachers if there are any difficulties or problems when conducting tax classes at school. 19 out of 38 teachers answered “yes.” The table IV lists the reasons why teachers answered “yes”. The most common answer was “to make children and students interested in tax and finance classes”, 26.3%. Next, 15.8% of the “time constraints” and 10.5% of the “Designing guidance content for elementary school pupils” were cited as difficulties or problems.

### TABLE IV: The Difficulties or Problems Experienced by Teachers in Conducting Tax classes

<table>
<thead>
<tr>
<th>A List of Reasons</th>
<th>Percentage of High School Teachers who answered “Yes”</th>
</tr>
</thead>
<tbody>
<tr>
<td>To make children and students interested in tax and finance classes</td>
<td>5 (26.3%)*</td>
</tr>
<tr>
<td>Time Constraints</td>
<td>3 (15.3%)</td>
</tr>
<tr>
<td>Designing Guidance Content for Elementary School Pupils</td>
<td>2 (10.5%)</td>
</tr>
<tr>
<td>Others</td>
<td>9 (47.37%)</td>
</tr>
<tr>
<td>Total</td>
<td>19(100.0%)</td>
</tr>
</tbody>
</table>

Source: Sasaki (2019), *Numbers in parentheses indicate percentage

In addition, Shinohara (2008) suggested that it was important for social studies teachers to tell stories or give messages to students regarding roles of the government and taxes as well as mechanism of economic systems and policies in our society. It is an issue of development of teaching materials and improvement of teaching skills in the future.

### 3.2 Students Have Little Knowledge Regarding Taxes

Asano (2007) conducted Test of Understanding in College Economics or TUCE through the country to assess the economic knowledge and understanding of university students. It is a standardized test of economics nationally norm-referenced in the United States. According to the result of items focused on the role of government in microeconomics, there were 7 items of the total, 30 items, and the percentage of questions answered correctly was 39.9%. have a strong sense that taxes are paid.

According to Sawada (2007), about 10% of students who attend his class had taken tax class lessons before entering the university. Generally, students have a strong sense that have to pay tax and do not understand enough that our lives are based on taxes paid by individuals and companies. Therefore, the media report of the wasteful tax spending has a possibility that students who do not attend tax classes have the negative image of taxes. This fact puts pressure for national government, and public institutions related to taxes, as like JFCPTAA and National Tax Agency, in giving knowledge of taxes for more students because of low percentages of taking taxpayer education program. It is one of useful approaches to break a negative cycle of the negative images due to someone’s indifference and ignorance of all matters taxes. University students have many opportunities to pay taxes than students who go to schools at all three levels. Their taxpayer...
3.3. Low rate of voting in youth and aging society

In June 2015, an amendment to the Public Offices Election Act lowering the voting age from 20 to 18 was enacted by the Diet. Over 2 million new voters will be able to take part in elections (Sugawara, 2015). It is expected that taxpayer education is becoming more and more important for high school students. Because it raises interest in taxes and the public finance as a sovereign, and can also influence their voting behaviour.

Sugawara (2015) stated that voting rights for 18 year olds probably do not affect Japanese elections very much. The author judged it on the basis that this age group represents just 2% of the electorate and that turnout tends to be low among younger voters. Recently the youth voting rate is declining and is lowest for all age groups, despite social studies (Civics) have continuously set a curriculum objective named “to foster global citizenship”. Citizenship education can be defined as educating children, from early childhood, to become clear-thinking and enlightened citizens who participate in decisions concerning society (UNESCO, 1998).

Global citizenship education supports students’ consciousness of politics and improvement of youth turnout. As for taxpayer education in Japan, the aim is to cultivate the consciousness that students independently consider what nation and society should be. The Japanese government has adopted the Social Security and Tax Number System in order to enhance the social security to people who truly need it, enhance public convenience and develop the efficiency in administration since January 2016. With the advancement of the aging society, necessary social security-related expenses will increase in Japan. The consumption tax rate increased from 8% to 10% on 1 October 2019 in order to secure funds for social security in the future. These events were the best of time to learn taxes for students and to provide taxpayer education programs to schools and universities. The changes in the socio-economic environment surrounding students and school education may encourage students to gain the knowledge of taxes and improve their tax consciousness.

4. CONCLUSION

In Japan taxpayer education become more important than before on the background of economics society. Taxpaying is closely interlinked to the lives of the people and our economic society. The purpose of taxpayer education is to understand democracy by thinking about society through taxes and to foster a sense of social participation as a sovereign. With the knowledge of how tax revenues are used, the citizens’ perceptions of tax issues will be increased. Very little knowledge of taxes weakens citizens’ commitment to improving the quality of public goods and services. Tax morale is generally higher in countries with heavier tax burdens. Rodriguez-Justicia and Theilen (2018) found that education has a positive impact on tax morale for those individuals that are net contributors.

Koshida (2007) preached about the need for taxpayer education because students learn to look for society from the citizen's perspective through taxation. An argument in favour of the enhanced income tax and inheritance tax reflects the social view that places emphasis on the equality of results. Another one in favour of indirect tax-centred system reflects the social view that places emphasis on equality of opportunity. But it is said that the contents of taxpayer education are not enough to improve students’ concern for taxes and the sovereign consciousness in comparison with other countries. Japanese can maintain the main a duty of paying taxes without giving particular attention to how to spend tax revenue but they tend not to assert their right to demand the explanation with learning the role of taxes to the government. Educational institutions should take advantage of information and delivery lectures from JFCPTAA and National Tax Agency and renew the network for taxpayer education to improve the current teaching skill and methods in order to foster global citizenship and to increase students’ awareness of taxes and related with matters.

Due to the tax characteristics of enforceability and freeness, the current situation in Japan is that the sense of heavy tax is high and the resistance to tax increases is increasing. In order for the citizens to live a healthy and affluent life, the governments need to provide a variety of public services. Considering severe fiscal circumstance, Japan cannot avoid the tax increase and we have to tackle with it in near future. The issue will be not solved by only criticizing without the knowledge of taxes and taxpayers concerning Japan’s financial problems.

In particular, it will be critical issues for the young generation. As students move on higher education institutions or enter the workforce, their understanding of the economy and taxation systems help them to become financially responsible citizens. Not only the youth but also the other generations have to learn
harder and understand correctly about taxes, as like the significance and role of taxes, what will be happe
in our society without taxpaying and why taxes are essential for our lives, etc. Taxpayer education programs
which JFCPTAA and National Tax Agency provided in the schools will assist Japanese understanding of
taxation system and related matters. The topics in their materials could allow the course to be used in home
economics and comprehensive learning as well as in social studies. In fact, the number of JFCPTAA staffs’
visiting schools is increasing considerably (see, Table I). This kind of taxpayer education programs has
become one of the important motivating factors in studying taxes and enhancing the consciousness for
students and teachers.

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