




Taxation and National Security: Understanding the Role of Contributions in National Safety

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ABSTRACT

Fueling the government's operation, taxes are considered bread and butter – a necessity and an essential lifeblood. Without taxes, the government will not exist and will never have a driving force to execute its function of providing public service and securing the nation. This study intends to obtain the taxpayers' perspective on taxation and national security. This assesses the tax understanding and awareness of the participants, their concept of national security, their view on the role of taxes in safekeeping the nation, and their notion how efficient the government is in addressing threats considering the utilization of the national fund. The results highlight that taxpayers have a good understanding and high tax awareness. They comprehend the benefits of taxation and are mindful about the importance of their contributions. They further associated national security to the welfare and well-being of the people. They see taxes as indispensable in the government operation as they recognize that taxes serve as a fuel in running the country. Relative to government efficiency, they acknowledge its initiatives, but there are matters that need to be prioritized. Taking into account taxpayers' viewpoints is a great avenue to revisit policies and programs, and align it to matters that need immediate actions and long-term solutions. It is an urgent call to continue the practice of instilling the art of taxation, as it will enable the people to be more aware of how vital taxes are, leading to more compliant taxpayers, sources of funds, and programs and projects.

RESUMO

Fueling the government's operation, taxes are considered bread and butter – a necessity and an essential lifeblood. Without taxes, the government will not exist and will never have a driving force to execute its function of providing public service and securing the nation. This study intends to obtain the taxpayers' perspective on taxation and national security. This assesses the tax understanding and awareness of the participants, their concept of national security, their view on the role of taxes in safekeeping the nation, and their notion how efficient the government is in addressing threats considering the utilization of the national fund. The results highlight that taxpayers have a good understanding and high tax awareness. They comprehend the benefits of taxation and are mindful about the importance of their contributions. They further associated national security to the welfare and well-being of the people. They see taxes as indispensable in the government operation as they recognize that taxes serve as a fuel in running the country. Relative to government efficiency, they acknowledge its initiatives, but there are matters that need to be prioritized. Taking into account taxpayers' viewpoints is a great avenue to revisit policies and programs, and align it to matters that need immediate actions and long-term solutions. It is an urgent call to continue the practice of instilling the art of taxation, as it will enable the people to be more aware of how vital taxes are, leading to more compliant taxpayers, sources of funds, and programs and projects.

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Introduction

The power of taxation, power of eminent domain, and police power are the three inherent powers of the state. These three powers have specific purpose and relevance in securing the country's existence. Particularly, the power to tax is a power wherein the government can collect enforced contribution upon persons, properties, or rights in order to protect and support the need of the general public (Litonjua & Litonjua, 2010; Llamado & De Vera, 2014). With this power, taxes are considered the lifeblood of the government of which without taxes, the state would not be capable to perform its public function. Public functions, in particular, are the programs, services, and infrastructures – all for the benefit and security of the people. Thus, it is of great importance for the people to understand the rationale and importance of surrendering their hard-earned income for the country's continuous growth and development.

On December 19, 2017, President Rodrigo R. Duterte signed into law the first package of the Comprehensive Tax Reform Program also known as the Tax Reform for Acceleration and Inclusion (TRAIN) Law under Republic Act No. 10963. Specifically, the purpose of the new tax system is to make the country's system simpler, fairer, and more efficient to promote domestic and foreign investments, create job opportunities, and reduce poverty (Department of Finance, 2017). Relatively, this new tax system promotes the rich to provide bigger contribution and the poor to benefit more from the government's programs and services. Moreover, one big movement in the new tax system is the lowering of the personal income tax. That is, efficient tax schedule is provided progressively to help majority of the Filipino workforce to have higher take home pay and to lessen the burden of surrendering earnings.

Safekeeping the nation as a whole has always been the sole purpose of national security. As defined, national security is the capability of a country's government to protect its citizens, economy, and other institutions within its territorial jurisdiction and in relation to its interdependence with other countries (Holmes, 2015; Longley, 2021). Hence, it is paramount to understand how collective defense, collective security, global security, and international laws work in order to achieve national security. Provided the apparent protection against military attacks, national security in the 21st century includes several non-military missions, such as economic security, political security, energy security, homeland security, cybersecurity, human security, and environmental security.

As noted by Tesoriere (1958), the power to tax is the power to direct. Through the medium of taxation, the government will be able to regulate the country and its industry, encouraging some or destroying others. Likewise, the power to tax should be used to direct in the fulfillment of the present demands and protection of the economy. That is, the government has to consider tax as “essential” to the country's security. With proper fund management of every administration and provided the deeper understanding of the people about the relevance

of their contributions, it would place the nation in an all-out effort to advance its program of national security while maintaining the nation on a stable and progressive economy.

Despite the intensified enforcement efforts of the government and the significant role of taxes in running a nation, issues with non-compliance still persist. The Department of Finance (2023) reported that the need for aggressive and consistent implementation of tax laws highly suggests a big gap in voluntary taxpayer compliance. If people will not comply and will not support government through paying taxes, it will delay its operations. Per Respicio (2024), it revealed that the rates of taxpayers' voluntary compliance remain below optimal levels, considering new reforms are placed.

The widespread tax evasion, inefficiencies in tax collection, and rampant corruption contribute to the declining taxpayer's ability to comply. That is, trust in the government hinders people to support its functions, significantly reducing tax-paying individuals. According to PwC Philippines (2022), tax literacy is vital in providing clearer guidance to people, especially in navigating exemptions and compliance under tax laws. As many taxpayers are unaware of their responsibilities and obligations to complex tax procedures, widespread tax education is a must, turning evasion and underreporting into understanding and compliance.

Provided the established connection between taxation and national security, this study intended to generally obtain relevant viewpoints on the taxpayer's perspective on taxation and national security, especially in the context of their understanding and awareness. Specifically, this study aimed to assess: (1) the level of understanding of the participants toward taxation; (2) the level of tax awareness of the participants; (3) the participants' concept of national security in the Philippines; (4) the participants' view toward the role and importance of taxes or contributions in safekeeping the nation; and (5) the participants' notion of how efficient the Philippine government is in addressing the national threats considering the utilization of the national fund.

Theoretical Underpinning

For the purpose of this study, theories are considered in order to establish the clear intention of the study. In particular, these include the lifeblood theory, necessity theory, and benefit-protection theory. Based on the 'lifeblood theory', taxes are what people pay for a civilized and secured society. That is, without taxes, the government would be paralyzed for lack of motive power to activate and operate it. Hence, despite the natural reluctance of people to surrender part of their hard-earned income to the taxing authorities, every person who is able to must contribute his or her share in running of the government. It is for this reason that taxes are considered the state's necessity (necessity theory). It is a necessary burden to preserve the state's sovereignty and a means to give the citizenry an army to resist an aggression, a navy to defend its shores from invasion, civil servants to serve, and public facilities and

improvements designed for the enjoyment of the citizenry. All in all, taxation brings the concept of symbiotic relationship whereby in exchange of the benefits and protection that the citizens get from the government, taxes are paid, arising to reciprocal duties of the taxpayer to support and of the government to protect (benefit-protection theory) (Litonjua & Litonjua, 2010; Llamado & De Vera, 2014).

Given all the theories, it is evident that taxes play a significant role among others in order for a government to execute its operation, most especially in safekeeping the nation. It can also be noted that taxpayers' full attention and active participation are vital as these will direct the government as to what programs and courses of actions have to be done in order to provide the needs of the whole country and ensure its safety. That is, sustained growth and safe nation truly depends on educated and compliant taxpayers. With the established connections, the theories served as a guide of the present study in understanding the viewpoints of the taxpayers on taxation and national security.

Methods

With the aim of understanding the participants' views on taxation and national security, the present study employed acquiring a mixed of quantitative and qualitative data through Likert-scale statements and open-ended questions. Accordingly, the study involved gathering of primary sources of data necessary in making report or description of the various factors under investigation. Likewise, the collected data highlights the information regarding the current status and defines "what exists" with respect to conditions or variables in a situation (USC Libraries, 2019).

Provided its design, this study was able to point out the level of understanding of the participants toward taxation; the level of tax awareness of the participants; the participants' concept of national security in the Philippines; the participants' view toward the role and importance of taxes or contributions in safekeeping the nation; and the participants' notion of how efficient the Philippine government is in addressing the national threats considering the utilization of the national fund.

In relation to the participants, this study utilized purposive sampling technique as specific characteristics are set to determine the qualified participants. Particularly, the target participants must be of legal age and have to be a taxpayer who were randomly selected regardless of their age, gender, and civil status. Taxpayers, in this study, are those who paid their taxes, may it be personal income tax or tax on goods and services, in the past year regardless of the district office and the amount of tax. As the population of taxpayers in the Philippines is unknown, quota sampling technique was applied, considering 300 taxpayers of which the number is deemed sufficient to address the objectives of the study.

The gathering of data was done through the utilization of online surveys, shared through different platforms, such as email and social media. In collecting the necessary data

needed, a self-administered online survey which was generated through a Google form was utilized. As part of the form, the participants were informed about the rationale and objectives of the study, the potential benefits, the protection of confidentiality, and their voluntary participation. To seek for consent, the participants were asked about their full intention to participate in the study. Once permission is obtained, the participants were instructed to continue in evaluating the statements and in providing their views and insights. Additionally, it was reported in the form that their information will be kept strictly confidential and used solely for the purposes of the study. They were provided a guarantee that no data provided will be used against them, and their identities will be protected, in accordance with legal standards.

The research instrument, in particular, has four major parts. The first part contained statements to seek participants' full consent to participate. The second part presented questions about their profile, including age, gender, and civil status. The third part composed of statements to assess their understanding on taxation and their tax awareness. Relatively, the present study considered the validated work of Nurkhin *et al.* (2018) to evaluate tax understanding and tax awareness. For tax understanding, seven statements using a 4-point Likert scale were utilized.

Under tax awareness, three statements using the same scale were used. Specifically, the scale is as follows: four (4) for strongly agree, three (3) for agree, two (2) for disagree, and one (1) for strongly disagree. To affirm its internal consistency, reliability analysis was done. Per result of the Cronbach alpha, values range from 0.895 to 0.927, which are all interpreted as acceptable. Lastly, the fourth part contained open-ended questions that talk about national security and the role and relevance of taxes in safekeeping the nation. After the data gathering, a total of 300 participants completed the online survey, accomplishing the set quota for the study. Table 1 displays the summary of the profile of the participants.

Table 1
Demographic Profile of the Participants

PROFILE	FREQUENCY (n = 300)	PERCENTAGE (%)
Age		
21 – 30	188	62.67
31 – 40	91	30.33
41 and above	21	7.00
Gender		
Male	98	32.67
Female	180	60.00
LGBTQIA+	22	7.33
Civil Status		
Single	285	95.00
Married	15	5.00

Based on the profiling, majority of the participants belong to the age group of 21 to 30 years old (62.67%), followed by the age group of 31 to 40 years old (30.33%). That is, it can be noted that these taxpayers are part of the generations Y and Z who are taking large contribution in the country's workforce. In terms of the gender, there is a total of 180 females or 60 percent of the total, followed by 98 males (32.67%) and 22 individuals (7.33%) who are members of the LGBTQIA+. Likewise, 285 individuals are single, accounting for 95 percent of the total, and the remaining 15 individuals are married.

In order to provide appropriate discussion of results, this study utilized descriptive statistics of which the gathered data were initially tallied and organized to check its completeness. With the organized data, tools were used, such as frequency count, percentages, weighted mean, and standard deviation. The frequency count and percentages were used to clearly describe the profile of the participants in terms of their age, gender, and civil status. On the other hand, weighted mean and standard deviation were utilized to form values that will represent the responses of the participants. Descriptive interpretation of values was constructed in identifying the participants' response level (Table 2). For the open-ended questions, thematic analysis was done of which the answers or statements of the participants were organized and further analyzed, forming themes, ideas, and viewpoints. Accordingly, the participants' thoughts and insights were combined through coding to form generalization, covering "national security", "role of taxes", and "efficiency".

Table 2
Descriptive Interpretation of the Variables

NUMERICAL RANGE	TAX UNDERSTANDING	TAX AWARENESS
3.25 – 4.00	Excellent	Very High
2.50 – 3.24	Good	High
1.75 – 2.49	Fair	Low
1.00 – 1.74	Poor	Very Low

Results and Discussion

Given all the collected data, the following sections present the results generated. These sections particularly include the descriptive discussion of the tax understanding and tax awareness of the participants. In addition, the summary of narratives or answers of the participants in the open-ended questions are discussed.

Tax Understanding of the Participants

As highlighted in the study of Nurkhin *et al.* (2018), knowledge and understanding of tax laws is the process when individuals or taxpayers know about taxation and apply that

knowledge to pay taxes. In the Philippines, there are numerous agencies that are responsible in educating and informing the nation about the existing tax rules and regulations and its effective date of implementation. However, it is still a pressing concern as majority of the Filipinos do not have enough knowledge of the tax system. Hence, knowing the taxpayers' level of understanding of taxation is of great help to identify necessary actions on how to strengthen the information-sharing programs and initiatives of the government. The active participation and full compliance of the taxpayers are vital in order for the government to activate its functions to serve the public. One of the factors affecting the level of taxpayer's compliance is the level of understanding taxation.

Accordingly, the taxpayers' understanding of tax laws is a way to comprehend the existing rules and the lack of it causes them not comply with their obligations, making them non-compliant taxpayers. As per Saad (2014), lack of taxation understanding could cause taxpayers' non-compliance behavior. Agustiningsih and Isroah (2016), on the other hand, highlighted that taxpayer compliance could be measure through how much taxpayers understand and comprehend all the prevailing tax laws and regulations, and how taxpayers can carry out the procedure of submitting and paying the tax correctly.

Table 3 shows the level of the participants' understanding toward taxation. The result revealed that the participants have a good comprehension of the tax system of the country, with a weighted mean of 3.04 and a standard deviation of 0.70.

Table 3
Tax Understanding of the Participants

STATEMENT	WEIGHTED MEAN	STANDARD DEVIATION	REMARKS
1. I have ease of acquiring knowledge of taxation.	3.13	0.61	Good
2. I have knowledge and understanding about the functions and benefits of tax.	3.30	0.65	Excellent
3. I have knowledge and understanding in filling tax return, preparing financial reports, and how to pay taxes.	2.80	0.72	Good
4. I have knowledge and understanding about the calculation of tax payments.	2.93	0.81	Good
5. I have knowledge of administrative and criminal sanctions of not paying the correct taxes.	2.90	0.73	Good
6. I have knowledge and understanding of the implementation of sanctions for tax violations.	3.40	0.67	Excellent
7. I have knowledge and understanding of the essence of tax.	3.63	0.67	Excellent
GRAND MEAN	3.04	0.70	Good

Based on the statements, it can be noted that the participants have a good understanding of the prevailing tax laws. Given a good understanding of taxation, it will be able to increase taxpayer compliance and participation. That is, a taxpayer who knows and understands about his or her taxes and responsibilities will have more positive compliant behavior, allowing the government to function and serve the people. According to Nurkhin *et al.* (2018), understanding is an aspect derived from the cognitive process of an individual of which taxpayers will have an understanding of the tax laws as a result of thinking from within themselves, and not because of social force or coercion from others.

Moreover, it can be observed that the participants have an excellent knowledge and understanding about the functions, benefits, and the essence of tax. This is a good indicator that they know the purpose of surrendering part of their hard-earned income and they know how important taxes are in continuing the operations of the government. In spite of the favorable and positive level of understanding, many taxpayers neglected to build enough comprehension in filling tax return, preparing financial reports, and how to pay their taxes properly. They do not have full knowledge about the calculation of their tax payments and have limited recognition on the consequences or sanctions to be implemented for tax violations.

All in all, it is a call for the government and every Filipino to continuously learn and appreciate taxation as lack of understanding is a big factor for non-compliance, putting a pause for the country's growth and development. While it is important to consider the basic tax laws and its value to the society, tax understanding must be converted into practical skills. Taxpayers have to learn how to file tax returns and calculate their tax obligations. When this gap in skills is properly addressed and proper guidance has been provided, mistakes and missed deadlines will be avoided, preventing taxpayers to be exposed to non-compliance and penalties.

Tax Awareness of the Participants

Taxpayer awareness, as discussed in the study of Nurkhin *et al.* (2018), is a condition in which an individual or taxpayer knows, understands, and implements the tax provision, with valid, voluntary, and true to fulfill his or her tax obligations. That is, the taxpayer acknowledges respects and complies with the prevailing taxation provisions and has the sincerity and desire to fulfill his or her tax obligations. In the Philippines, the government is continuing its purpose of educating the people through different programs and initiatives, especially that human capital in the country is thriving. As individuals continue to earn income, it is important that they are fully aware of their responsibilities as a taxpayer. Relatively, awareness will enable taxpayers to willingly provide part of their funds from their total wealth as a contribution to the process of country development. Hence, it can be noted that taxpayers with higher level of awareness will tend to be more compliant in paying their taxes than those who have lower level

of awareness. For instance, responsive and conscious taxpayers will not seek for further explanations and valid reasons why they should contribute and pay taxes. They will support the government and give full assistance to its administration as they perceive that compliance in paying taxes will benefit them and the society at large.

Table 4 shows the level of the participants' awareness toward taxation. The result revealed that the participants have a very high awareness and consciousness of the tax system of the country, with a weighted mean of 3.47 and a standard deviation of 0.58.

Table 4
Tax Awareness of the Participants

STATEMENT	WEIGHTED MEAN	STANDARD DEVIATION	REMARKS
1. I am aware that tax is a form of participation in supporting the development of the state.	3.63	0.49	Very High
2. I am aware that delaying tax payments is very harmful to the state.	3.28	0.75	Very High
3. I am aware that taxes are established by law and can be imposed.	3.50	0.51	Very High
GRAND MEAN	3.47	0.58	Very High

Based on the statements, the participants are highly aware that tax is a form of their participation in supporting the development of the country. That is, if they delay tax payments, it will put the country into danger and will be very harmful to the state. In addition, they are very much conscious that taxes are based on law and it can be implemented or imposed to them, provided that it is valid and reasonable.

Overall, it is an eye-opener for all to continue the practice of instilling the art of taxation as it will enable the people to be more aware of how important taxes are, leading to more compliant taxpayers, more sources of funds, and more projects for the use of the public. Accordingly, the effects of non-compliance extend beyond the taxpayer's attainment of their own personal goal. When they see challenges with tax procedures, the ability of the government to function and provide essential services is affected. That is, equating tax awareness into actual action is not just a legal obligation, but is a shared duty to ensure national progress.

Participants' Concept of National Security

For the purpose of this study, the participants were asked about their viewpoints or ideas on national security in the Philippines. Generally, the participants highlighted that national security in the Philippines deals with the "welfare and well-being of its people". Majority of the responses talk about the way on how the government safeguards and protects its people and resources. Notably, the participants agreed to the same notion or concept of

national security, especially in the context of preserving the country's integrity and capability of defending its borders. Furthermore, one of the participants explained that national security is not just about safekeeping the nation but is also about accessibility. The country is experiencing so much difficulties, most especially during the pandemic and the current state of increasing prices of goods and services. People truly observed how struggling it is to provide for their basic necessities and to obtain access to the programs and projects of the government. Table 5 displays the responses of the participants relative to their concept of national security in the Philippines. Thematically, national security is viewed as **“inclusive protection and empowerment for the welfare and well-being of all Filipinos.”**

Table 5*Participants' Concept of National Security*

<i>What is your concept of national security in the Philippines?</i>
1. It is the state where the welfare, well-being , and ways of life of the people are improved and safeguarded, as well as the territorial integrity, sovereignty, and fundamental ideals of the government and its institutions.
2. My concept of national security in the Philippines is the government protecting its people not only from the threat of terrorism but also for their welfare and well-being , protecting the lives of everyone, not only the rich and influential persons.
3. National security in the Philippines safeguarded the national interest of the country. It protects the welfare of Filipino people , natural environments, and territories.
4. It is the responsibility of the government to protect the welfare and well-being of its citizens and the economy.
5. National security refers to the safety of the people and the country as well. It is the protection of the welfare and well-being of the Filipinos and the sovereignty of the Philippines.
6. National security means that each citizen, regardless of what state in society they are in, has an access to basic necessities and encounter no difficulties. Their everyday meal should never be a problem. The transportation should never be a burden. And most of all, having a basic necessity should not sound as a privilege.
7. The national leader protects its citizens and territory from other nationalities who try to steal from the country.

All in all, it can be highlighted that the participants are knowledgeable and have consistent perspectives about national security and how important it is in the continuous development and growth of the country. They see it not merely as a matter of defense and protection, but as a valuable tool to sustainable development. They acknowledged the fact that without the government's protection, the people will live a miserable life, exposing themselves to vulnerabilities and threats. They realized the value that Filipinos should live in peace and harmony with other countries, without any worry of depreciating its worth and resources.

Security, in their lens, is not just about building safe borders or resolving conflicts, but is about providing a life without fear to pursue opportunities that will meaningfully contribute to the nation's growth and development. Moreover, the national leaders play a vital role in enabling the country to be conducive for a safe and secured living. They affirmed that effective leadership is crucial wherein the laws are upheld, government institutions are trusted, and the people are protected. In their eyes, leaders are not just policymakers, but are architects of a better future for all Filipinos.

Participants' Notion on Roles and Importance of Taxes in Safekeeping the Nation

The connection between taxation and national security truly has to be realized. Simply, without adequate funds, the government will not be able to secure its people and resources. With the question about roles and importance of taxes in safeguarding the nation, the participants were able to provide justifications how capable their contributions are in order for the country to remain stable in times of trembling circumstances. Table 6 presents the summary of responses of the participants in relation to their ideas on the roles and importance of taxes in safekeeping the nation. Thematically, the participants viewed taxes as “**the lifeblood of national protection and inclusive progress**”, consistently relevant to the necessity and lifeblood theory in taxation.

Table 6

Participants' Notion on Roles and Importance of Taxes in Safekeeping the Nation

What is the role and importance of taxes or contributions in safekeeping the nation?

1. This is about redistributing **wealth** in the economy to address poverty and inequality.
 2. Soldiers, police personnel and government officials are the people who were responsible in safekeeping the nation and our taxes or contributions are going to their paychecks. For me, it simply explains the role and the importance of our taxes or contributions.
 3. The taxes can be used to **keep a nation safe** by providing programs/training that can help its people and strengthen its security by buying necessary equipment for the security of the nation. More taxes mean **development**. This could prevent other countries from conquering our land.
 4. Taxes or contributions are the **main sources of the government** in generating and establishing more projects and protections of the whole nation.
 5. It gives the government enough **fund to finance its projects for development** of the country.
 6. Although the term and the processes are not easy to understand, I consider it as one of the most simple but helpful contributions of every individual citizen. Supposedly, these taxes that we pay, are used to **fund the services or programs** that we badly need in the country. Hopefully, these taxes are used in improving the state of our nation in different aspects.
 7. Putting corruption aside, the role of tax contributions is crucial for **infrastructure development and government support** to its citizen for their basic needs.
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Accordingly, the participants see taxes as vital in effective governance, full operation, and national readiness of the country. The responses collectively reflect that paying taxes is not just a financial obligation, but as strategic way to enable the government to function, perform, and uplift the country. They know that taxes fuel the activities, programs, and projects of the government of which running the country with sufficient fund will result to enhancing its capabilities to secure and guard the territorial borders of the country. They emphasized that their hard-earned income directly supports public expenditures, reflecting a mechanism for funding that fosters social justice and inclusive development. Furthermore, one participant noted that the country will reach its full potential in safeguarding its resources if wealth is redistributed within, allowing the country to address poverty and inequality. This calls for continued transparency, education, and trust-building, most especially that they remain aware of the challenges like corruption and government inefficiencies. If the nation's wealth is protected and public services are equitably provided, the country will surely be a place every Filipino wants to live in.

Participants' Take on Government's Efficiency

Truly, the government has a very important role in the utilization of the nation's resources. They know the natural resources, the limits of the borders, the strength of human capital, the military preparedness, and the like. That is, people within the territorial jurisdiction keep track of and eye on the country's national leaders and administration. Efficiency, as defined, is about the ability to maximize resources without any waste of time and effort. In the context of public administration, it is a good measure how good the government is in converting its resources into something useful and beneficial for the use of the people. Hence, it is paramount to see the take of the people in relation to the government's efficiency in addressing the pressing issues and concerns of the country as it will enable them to form public policies and programs that will address national threats, like food insecurity, terrorism, or cybercrime.

Table 7 presents the summary of responses of the participants in relation to their take on the efficiency of the Philippine government in addressing the national threats considering the utilization of the national fund.

Table 7*Participants' Take on Government's Efficiency*

How efficient the Philippine government is in addressing the national threats, like food insecurity, terrorism, or cybercrime, considering the utilization of the national fund?

1. As of the moment, I am a bit disappointed on how the Philippine government is doing their job in addressing different national threats that we are having right now.
 2. Until today, the government is giving more attention to military responses than to education, food, and cybercrimes.
 3. Given the current situation the country is experiencing – fastest growth of inflations, product hoardings, huge international debt, and issues in importations, I think national funds are not efficiently used to what it is intended to use. That is, it further resulted to hunger and crimes.
 4. I believe that the current administration is doing well but neglects few sectors, such as energy, fuel, and agriculture, which keeps the situation unbalance and unresolvable.
 5. Filipinos get little of what we deserve. The Philippine government seems to focus on other matters than what is most pressing. Though the marginalized groups receive financial aid, this provides no long-term help for them. Hospital and social security workers also suffer due to little funding.
 6. The government is not that efficient due to the lack of proper management, corruption, and being not responsive to address certain problems. Simply, they lack prioritization.
 7. Based on my observations, despite having access to the national fund, the Philippine government is ineffective in combating domestic threats because there has not been a good solution to these threats yet.
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Per responses, the participants shared a common concern and noted that the government is inefficient in utilizing the national fund, especially in addressing the pressing national threats. They also repeatedly emphasized the issue on inefficient fund utilization. They acknowledged the fact that the government has taken steps to respond, but they observed that strategic coordination and prioritization are lacking. For instance, more funds are allocated to military spending over other essential sectors like education, agriculture, and digital security, resulting to imbalances and inefficiencies. They highlighted that Filipinos do not receive the actions they deserve as the government prioritizes other issues than those that need urgent responses. Particularly, one of the participants noted that:

“Filipinos get little of what we deserve. The Philippine government seems to focus on other matters than what is most pressing. Though the marginalized groups receive financial aid, this provides no long-term help for them. Hospital and social security workers also suffer due to little funding.”

Moreover, the participants argued that economic pressures have intensified poverty and crime in the country. This suggests that the consequences of poor financial governance and practices are felt and experienced by the marginalized communities. While financial aid is given to vulnerable groups, it fails to address the long-term needs of the community. They offer “band-aid” solutions and dress poverty with short-term initiatives. They believe that if the government acts promptly and transparently, offers long-term solutions, and teaches people to live accordingly, all the root causes of every problem will be solved.

Overall, the participants’ take serves as a wake-up call for the government to revisit its policies and programs and align it to concerns that need immediate actions and long-term solutions. Transparency in fund allocation has to be demanded and the government has to harness the importance of public involvement in order to better define and provide the needs of the people. Only through participatory approaches and clear prioritization can the government start to solve the country’s issues on imbalances and inefficiencies, creating a more inclusive and effective governance. All of these appeal for leadership that listens and commits to solutions that truly serve the nation and its people.

Conclusions

In the Philippines, issues with non-compliance still persist despite the intensified enforcement efforts of the government. If taxpayers will not comply and will not support the government, it will delay its functions and operations, posing threats to national growth and security. As many individuals are unaware of their obligations due to complex tax procedures, tax education is a must. Thus, this study intended to obtain relevant viewpoints on the taxpayer’s perspective on taxation and national security, especially in the context of their understanding and awareness. Specifically, this study aimed to assess: (1) the level of understanding of the participants toward taxation; (2) the level of tax awareness of the participants; (3) the participants’ concept of national security in the Philippines; (4) the participants’ view toward the role and importance of taxes or contributions in safekeeping the nation; and (5) the participants’ notion of how efficient the Philippine government is in addressing the national threats considering the utilization of the national fund.

The present study employed a mixed-mothed approach using both quantitative and qualitative data through Likert-scale statements and open-ended questions. This study further utilized purposive sampling technique. In particular, the target participants were taxpayers who are those who paid their taxes, may it be personal income tax or tax on goods and services, in the past year regardless of the district office and the amount of tax. As the population is unknown, quota sampling technique was applied, considering 300 taxpayers. The gathering of data was done through the utilization of online surveys, generated through Google form and shared through different platforms. As part of the form, the participants were informed about the rationale and objectives of the study, the potential benefits, the protection of

confidentiality, and their voluntary participation. The research instrument, in particular, came from the validated work of Nurkhin *et al.* (2018) and includes open-ended questions that talk about national security and the role and relevance of taxes in safekeeping the nation. After data collection, a total of 300 participants completed the online survey, accomplishing the set quota for the study.

Given the aim and purpose, the present study highlighted that the understanding of the participants toward taxation is good and they have a very high tax awareness. That is, the participants comprehended the benefits and purpose of taxation and they are very conscious about the importance of their contributions in shaping the country. However, the study pointed out that despite favorable outcome, many of the participants have limited knowledge in filling tax return and in computing their taxes properly. They do not have full recognition on the consequences or sanctions to be implemented for tax violations.

Hence, it is absolutely a call for the government and every Filipino to continuously learn and appreciate taxation as lack of understanding is a big factor for non-compliance or disobedience, putting a pause for the country's progress and advancement. While it is important to consider the fundamentals of taxation and the power it has to the society, understanding and awareness must be converted into actual and practical skills. When strong tax education is in place and proper guidance has been provided, taxpayers will never be exposed to non-compliance and penalties.

Moreover, the present study conferred about the participant's concept of national security of which they associated security to the welfare and well-being of its people. Security, in their lens, is not just about building safe borders or resolving conflicts, but is about providing a life without fear to pursue opportunities that will meaningfully contribute to the nation's growth and development. Likewise, they see taxes as indispensable in the operation of the government. They recognize that taxes serve as a fuel in running the country. Thus, with adequate fund, the country's strength and capabilities to secure and guard the territorial borders and resources will be enhanced. Acknowledging the direct support of their hard-earned income to public expenditures is also recognizing the need for continued transparency, education, and trust-building, most especially that they remain aware of the challenges like corruption and government inefficiencies.

In terms of the government's efficiency, the participants rated it as somehow inefficient. They acknowledge the efforts and initiatives of the government but there are things and matters that need to be prioritized and coordinated. They argued that economic pressures, poor financial decisions, and corrupt practices have intensified the consequences that are heavily felt and experienced by the marginalized communities. Therefore, taking into account the participants' viewpoints is a great avenue to revisit the government's policies and programs and to align it to matters that need immediate actions and long-term solutions. These truly

appeal for leadership that listens and commits to solutions that truly serve the nation and its people.

With the pressing issues and challenges obtained, the present study recommends that tax education programs and campaigns have to be enforced regularly and continuously to increase the taxpayer's understanding and awareness. The government may consider including a course about taxation and national security to all levels and programs in the curriculum as it poses a threat, especially in making people misinformed and misdirected. Also, the government has to intensify dissemination of public information to the general public, particularly the tax updates on new rules and regulations and its effectivity. They may consider investing in easy-to-use digital platforms and community-based campaigns to ensure wider reach and full understanding and awareness.

In addition, the government has to promote dialogue and partnership among agencies, departments, and relevant stakeholders to foster and enable new ideas, concepts, and methods with a view to enhance transparency, accountability, participatory, and effective governance. Further, the public has to strengthen and double its involvement and participation as their contributions have great value in appraising the nation's future. For future explorations, researchers in the field of taxation and public administration may consider conducting relevant studies to validate the results. Given the use of quota sample, future studies may investigate the population and consider a larger sample size.

Considering the types of taxpayers as to individual and corporate is likewise suggested to compare behavior and compliance. Advanced statistical approaches may also be considered to produce more relevant and significant conclusions. All in all, the outcome of this study fosters accountability, equity, and security where people have a voice in charting the course of the government and the future.

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