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La cultura cívica tributaria como proceso pedagógico en el nivel educativo Secundaria Básica

High School the civic tributary culture like pedagogic process in the educational level

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Resumen: El presente artículo ofrece una mirada a la formación de la cultura cívica tributaria como proceso pedagógico en el nivel educativo Secundaria Básica, a su vez; fundamenta las relaciones que se dan en el tránsito por las áreas de influencia: escuela, familia y comunidad. Se presentan los principales resultados relacionados con los instrumentos aplicados para discernir las causas y factores que limitan el correcto tratamiento de estas categorías en el proceso de formación de los futuros sujetos sociales, que; en consonancia con el poder que le otorga el Estado, conforman y construyen la realidad imperante en una localidad determinada.

Palabras claves: Cultura cívica tributaria; Secundaria Básica; Proceso pedagógico; Escuela-Familia-Comunidad.

Abstract: The present article offers a look to the formation of the civic tributary culture like pedagogic process in the educational level Basic Secondary School, in turn; Base the relations that they take place at the transit for the spheres of influence: School, family and community. They encounter the principal results once the applied instruments to distinguish causes and factors that limit the correct treatment of these categories in the process of formation of the liable social futures were related to, then; In consonance with the power that the State grants him, they conform and they construct the prevailing reality at a determined locality.

Keywords: Civic tributary culture; Basic secondary school; Pedagogic process; School Family Community.

Introduction

In recent years, the conditions of Cuban society have been transformed. The fundamental legal documents have undergone changes and the educational system is engaged in a profound improvement for the strengthening of values, civic responsibility, work with the family and the community and, therefore, to make the learner a citizen who responds to the demands of society; crossing the curricular sphere to transform the school context and the agencies involved in its development.

In this sense, the conscience of citizens needs a structural change, which responds to the interests of the State, while, constitutionally, the latter channels its efforts to the protection of the rights of individuals, which underlies the reciprocal and democratic nature of the mechanisms applied in Cuban society.

At present, most of the income obtained by the Cuban State does not come from taxes, understood as a generic category with three fundamental species: taxes, rates and contributions; but taxes are not only a means to obtain the necessary resources and satisfy social needs, but also become an instrument of the country's economic policy and are aimed at achieving constitutional purposes.

Although taxes are not governed by the educational system, that is to say, they are not fixed at school, it is necessary to create a tax education that allows the students as future social subjects, the consistent application in the society they face, of a tax awareness and culture, with responsibility, as they go through the entire educational system; where we mean: adolescence is the indicated stage - due to the transformations that students undergo - to encourage this state and social need, giving fulfillment to an adequate and holistic citizenship training.

In Cuba, prestigious researchers, among which the following stand out: Diep, D. (2003), Simón, L. (2011), Sarduy, M. (2016), Gancedo, I. (2016), Estrada, M. (2016), Cabrera, Y. (2018), Reyes, R. (2018), express that despite the high rates of acquired education, the civic tax culture in the country is not generalized. The subject, has not constituted a priority in the academic field, but actions have been executed on that part of society that is initiated as a taxpayer and social subject, it has been achieved to some extent, to create awareness, with the fulfillment of civic duties, in the development of society, not getting to elucidate the relationships established between institutions and pedagogical work.

The analysis of the facto-perceptual aspects evidences insufficiencies in the practical manifestations of the citizens that denote the need to form in our adolescents the civic tax culture as an essential component of the Education for Civic Life.

In general, there is insufficient conscious education towards the tax obligations of teachers, as a civic duty of every citizen.

- There is a lack of systematicity in the pedagogical work for the concretion of pedagogical strategies that contribute to the moral, legal and civic education of the students, which is reflected in the inappropriate ways of acting towards the legal determination of individuals.

- There is insufficient education for coexistence seen from the point of view of responsibility in the payment of taxes, in relation to the social practice in which the students develop.

- There is insufficient state concern towards the information capacity of the authorized institutions for the propaganda and publicity of the tax culture in the current citizen training process.

- There is still insufficient multisectoral integration of the agencies and agents that participate in the citizenship education process of the new generations.

- There is a lack of systematization in the conceptualization of the contents of the discipline for the work with the family and the community context.

The above denotes insufficiencies in the pedagogical work present in the formative socio-cultural context, which limits the civic-citizen modes of action of the student at the Basic Secondary education level.

This postulate has scientific expression from the contradiction between the fulfillment of the objectives and formative contents of the educational level with the ways of acting according to the needs of Cuban society to satisfy the development of a civic culture tributary to the economic and social life of the country, as well as the fulfillment of civic, legal and political duties in the social context in which each student develops.

On the other hand, it is still insufficient, the deepening in the relations inherent to the conscious assimilation from the tax perspective, of a culture that allows the social subject to complete the preparation for his coexistence in society, the responsibility and ways of acting before the civic duties and their compliance legally established and constitutionally instituted.

It is therefore necessary a research that studies, analyzes, interprets and reveals the qualities that emanate from the insertion of the civic tax culture as training content at the educational level, content to which the author has been given the task, in these last two years.

Development

The topic acquires the need to be studied, since milestones that delimit the historical development of society have occurred. In 2011, the draft Guidelines of the Economic and Social Policy for debate and its culmination in the recently held VI Congress of the Party, in the Fiscal Policy corresponding to guideline No. 56 it is stated:

Fiscal policy must contribute to a sustained increase in the efficiency of the economy and in revenues to the State Budget, with the purpose of supporting public spending at planned levels and maintaining an adequate financial balance, taking into account the particularities of our economic model.

This milestone allows us to examine a new draft law for the year 2012 in which it is proposed:

Promote tax culture and social responsibility of the population and entities of the country in the full compliance of tax obligations, to develop the civic value of contributing to the support of social expenditures and high levels of fiscal discipline. (Suero, 2012, p. 14)

Although a civic tax awareness was needed in society, the previous elements remained in a dissociative social sphere towards the pedagogical plane, only the sectors related to the Ministry of Finance and Prices (MFP) and the National Tax Administration Office (ONAT), assented to the call of the first component of the Cuban political system; although it cannot be denied that before this call, a part of the population found the way to generate the goods and family expenses, giving way to new forms of management for income, with state consent.

In the second decade of the present century, no strategy was conceived to systematize the civic tax culture from a pedagogical profile, which would go through the training periods of students at the educational level, so that in the long term and conditioned by the changes that followed, it could be adapted to current conditions.

Article 90, paragraph d) of the Socialist Constitution of the Republic of Cuba (C/R), in reference to the duties of citizens, states "to contribute to the financing of public expenditures in the manner established by law" (C/R, 2019, p. 88), which legally establishes a broad legal system that allows the State to exercise control over the taxes, fees and contributions established.

In light of the above, it is necessary to refer that such aspect is not always recognized in the training process of the new generations; this is a remarkable disjunctive, if we consider that one of the foundations of Cuban pedagogy is the Martian precept "education has to go where life goes" (Martí, 1989, p. 289) and, therefore; it should be conceived within the educational processes of Basic Secondary Education.

The treatment of tax culture should not be seen as an isolated fact, alienated from the reality that is lived day by day, since three areas of influence intervene in it: school, family and community, the first being the institution par excellence for the socialization of the training process, giving tasks to the successive ones for the completion of this stage of development in the students.

With the Improvement of the National Education System - implemented in 2016 -, it is proposed to include in the subject Moral and Citizenship Education, specifically; in 8th grade for the Basic Secondary education level, contents related to the planning and execution of the budget, the inclusion in the country of non-state management forms, the affidavit, customs tariffs, among others; which approach the treatment of the subject from the instructional component, which is considered a start in the achievement of the procedures for the development of this component in the personality of the learners.

In the author's opinion, the work from the educational component is still insufficient, based on its own potentialities, given in the development of extracurricular and extracurricular activities, established to complement the institutional curriculum. In such activities, the participation of the family and community agencies is of great importance, promoting the relationships inherent to the vocational formation of the students and allowing the consultation for the determination of the potentialities towards such ends.

The process of formation of social subjects from the pedagogical perspective will take place over a relatively long period of time, since the personality of the individual is subject to change and if we assume the Marxist prediction that man thinks as he lives, then we must presuppose that the environment determines the personality and thus will respond to such changes. Therefore, it is necessary to create the theoretical framework where the actions for the formation of the civic tax culture of the new generations will converge.

In a study conducted at the "Batalla de Guisa" Urban Basic Secondary School, in the municipality of Guisa, Granma province, a sample of 180 students was randomly taken, 37 teachers, including 5 directors and 60 community agents, many of whom were directly involved in supporting the teaching-education process. As a result of the survey applied, it was obtained that the students do not always develop extracurricular activities in the company of teachers, likewise, no student evidenced to carry out activities linked to ONAT; although it was known that approximately 32% or 57 of the 180 sampled students have in their families, individuals who practice the non-state management form, that is to say; that derive direct link with this institution.

When analyzing which of the elements they consider to be civic duties, corresponding to question 2, the students show knowledge about what they are taught in the teaching-educational process, referring to: study, taking care of social property, respecting symbols, defending the homeland, working, living together in peace, feeding, offering help and having friends: study, taking care of social property, respecting symbols, defending the homeland, working, living together in peace, feeding oneself, offering help and having friends, however; the subject of paying taxes, is only relative to 17 of the 180 sampled, which evidences the lack of work from the citizenship training process towards this vital element in the normal development of society.

From the variants provided in question 3, it is noted the seriousness of the instrument at the mercy of the implication of the questionnaire, for the objective of this research, which showed that the most predominant elements in the locality of the interviewed students is that the people who sell articles and/or food do not pay taxes, nor the patent, since 137 students, or 76.1% of the total pointed out this element, even above that the family dominates the content of the Constitution of the Republic, a key element in the knowledge of the socialist legality.

Question 4 of the student survey showed that it is still necessary to continue working with the formation of the students' tax culture as a civic duty from the pedagogical process, since 13.8% identified the reason for taxation from the salary of each worker, 50.5% determined that it is because the State wants; 8.8% because it is instituted in each country because Cuba has a tax on the use of State resources and goods and 24.9% expressed that it is because Cuba is a socialist State of law.

From the analysis of the results of the application of the survey, it can be seen that there are insufficiencies in the pedagogical process, as well as in the work with the family and the community that hinder the formation and development of the civic tax culture in the process of citizenship training, the relationships that emanate from the linkage of the areas of influence, family and community with the school.

For the teachers interviewed, the role played by the agencies and agents of the community is of great importance, according to them; it is essential for the conformation of the school as the most important cultural center of the community, they believe that the better the working relationships and the functional link of these, the greater the relevance and results obtained by the center in the community where it resides. They believe that it is time to give tasks to these agencies and agents, which make them fill the path of opportunities, skills and habits for what in the future, will be the social practice of the students; not only from vocational training and career guidance but from the personal or social identity that characterizes them.

A survey was applied to community agents with the objective of verifying the level of knowledge and interaction of the agents and agencies that intervene in the process of citizenship training of the students, even if they are direct or indirect mediators of the same, whether they are family members or not and can extend the training process to the community or the entity where they work. It was carried out at the time of the parents' meeting, 5 parents were taken as a random sample from each group of the student survey (for a total of 30), to also check the information obtained in the survey. Then, 5 community entities were visited, allowing the sampling of another 30 agents of the agencies: Policlínico Ignacio Pérez Zamora, IPU Guillermo González Polanco, Cafeteria Los Pajales 1, Pioneer Camp Battle of Guisa and the Municipal Electric Company.

The study of the instruments and the results of their application made it possible to reveal the current state of the treatment of the civic tax culture, the relationships that occur in the areas of influence through which the learner passes; taking as a center the realization of complementary, extracurricular and extracurricular activities, as well as the specific characteristics of the selected sample. In this way it was possible to reach generalities, tendencies and characteristics of the object in movement, allowing the researcher to delimit the causes and factors that limit the consistent and multifactorial application of such pedagogical content.

The Cuban State in its draft National Economic and Social Development Plan until 2030: Proposed Vision of the Nation, Strategic Axes and Sectors, considered in its first strategic axis:

Efficient and socialist government and social integration based on the development of modern public administration institutions with adequate balances between objectives and resources and competent professional teams, as well as the formation and strengthening of values and the promotion of higher degrees of political, legal and economic culture in citizens.

All this with the objective of shaping and consolidating a safe, fair,cohesive and solidary society, distinguished by the equity resulting from the strengthening of the principle of distribution of the wealth created.

In the theoretical bases of the Third Improvement of the National Education System, the End of the Basic Secondary education level is defined as follows:

(...) to contribute to the development and integral formation of the adolescent's personality with a higher level of consolidation of the knowledge and skills acquired at the primary level, as well as to achieve in their ways of thinking and behavior the presence of motives, norms and values in correspondence with the Socialist society, expressed in higher forms of independence and regulation by assuming an active position before the new student and social tasks that ensure their preparation for the continuation of their studies. (ICCP, 2011, p. 6)

In the formative objective No. 2 of this level it is expressed, the student at the end of the cycle must: (...) show moral, political and civic education in their performance, the consolidation of personal traits that identify them as Cubans. Recognize value and identify with the nature, history and culture of their homeland, with the achievements obtained in the construction of the socialist society and participate in actions of continuity of what has been achieved. (ICCP, 2011, p. 7)

In the conception of the Third Improvement, the school, as a socializing institution par excellence, has a permanent commitment to society, to train and prepare our children and adolescents for their active participation in social life, hence its complex nature, since it depends on many factors. For this reason, the transformations that take place in it must be aimed at remodeling its functioning, so as to enable it to fulfill with greater demand and quality the socializing role that corresponds to it.

To achieve an adequate socialization of children and adolescents in the Cuban socialist society constitutes the main social function of the school -also called socializing function-, with the purpose of preparing them for life and enabling them to contribute to the progress of society, from an active, creative and transforming position, committed to the historical continuity and the defense of the values of socialism.

The current reflections about the citizen and its formation, as an expression of the conceptions that are assumed regarding the individual and his relationship with society, constitute a premise for the foundation of the process of modeling citizen formation in the Cuban society of this time, taking into account that the notion of citizen that we are rescuing at present, in the context of our society, does not break with the person; on the contrary, it is in unity with the dimension of man, with the human dimension, it is different from the connotation that the notion of citizen has in bourgeois liberal thought. We speak of citizen and life project, of meaning of life, of happiness.

Conclusions

This article allowed the author to summarize the little knowledge that students, teachers and a large part of the population have about the meaning of taxes (what they are, how they are collected, what places and positions the money obtained goes through and what should be their final destinations) that every day and in every transaction, purchase or sale we make, are part of our expenses, as well as a tool with which the State meets many of its economic commitments, This makes it necessary to give it importance as a pedagogical process, since the educational institution is the most important cultural center of the community and, due to its social function, it has great challenges and commitments with the citizens.

The relationships between the agencies and agents of the community and the school are shown and how this allows the development and formation of the civic tax culture of the students of Basic Secondary School from the consistent application of a pedagogical strategy that ensures, from an integral perspective, the assumption of civic values for their demonstration in social life.

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