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Bridging Education, Technology, and Tax Awareness in the Digital Age in Nigeria

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Abstract

The rapid and advancement of digital technologies is transforming how education is delivered and how government mobilize revenue. This paper examines the intersection of education, technology and tax awareness as critical levers for promoting digital literacy and achieving sustainable economic development in the digital age. While education equips citizens with knowledge and skills and technology provides the platforms for access and efficiency, tax awareness remains under emphasized in school curricular despite its role in fiscal citizenship and national development. Drawing a literature from digital education e-government and financial literacy. This study argues that integrating tax education into technology enabled learning enrolments can foster a more informed responsible, and economically productive citizenry. This paper proposes conceptual framework where digital tools such as AI, mobile apps, e-learning platforms and gamification are used to teach tax concepts, e-filing processes and the link between taxation and public services. The implications highlight that bridging these three domains can enhance digital literacy, improve voluntary tax compliance, strengthen transparency and accountability and support the achievement of sustainable development. Goals 4 and 8 an quality education and economic growth. This paper concludes with recommendations for curriculum design, teacher capacity building public-private partnership and policy reforms to embed technology-driven tax awareness informal and formal education systems.

Keywords: Digital Education, Educational Technology, Tax Literacy, Financial Awareness, E-Government, Digital Literacy, Sustainable Economic Development.

Introduction

Global perspective: The digital age has redefined the relationship between citizens, education system and governments worldwide. The fourth industrial revolution driven by Artificial Intelligence big data and cloud computing has made digital literacy a competency for participation in the digital economy (Aluso, 2025). UNESCO and OECD emphasized that education must evolve to produce digitally competent citizens who navigate e-services including government and e-taxation platforms. Globally, countries are leveraging EdTech and fintech to improve tax compliance (Olajide, 2019).

African perspective: In Africa, digital transformation is accelerating but remains uneven. The African unions Agenda 2026 and digital transportation strategy for 2020-2030 recognize digital education and e-governance as key to economic integration and development. Olumo (2025). Yet challenges persist: limited ICT infrastructure, low digital skills, and weak tax culture.

Nigerian perspective: Nigerian, African's largest economy, faces a dual challenge of low tax compliance and a growing youth population with a tax to GDP ratio of approximately 10.81: Nigeria remains heavily independant on oil revenue (Donbatta, 2025).

Existing literacy and research gap: Exiting literature largely treats education, technology and taxation as separate domains. Studies on educational technology focuses on pedagogy and learning outcomes, while tax literature focuses on policy and enforcement. Deshth (2025).

This paper therefore seeks to fill this gap by proposing a model for bridging education, technology and tax awareness in the digital age. It argues that intentionally linking these three areas can enhance digital literacy, improve tax compliance and contribute to sustainable economic development Olumo (2025).

Digital taxation: This refers to the system of assessing and collecting taxes on economic activities conducted through digital platforms, e-commerce and other technology-based transactions. Why it matters in the digital age as more businesses move on line, traditional tax systems struggle to track and tax digital on transactions. Omoigul (2019).

Electronic tax administration: This refers to use of information and communication technology (ICT) tools by tax authorities to automate tax processes such as registration, filling payments, assessment and tax payer services. ETA improves efficacy, transparency ad conveniences. It reduces human contact, minimize leakages and expand tax base and enhance voluntary compliance Olaoye and Ekundayo (2019).

E-commerce taxation: Refers to the process of imposing and collecting taxes on goods and services bought and sold through online platforms, websites and digital market places. The growth of e-commerce has shifted business from physical stories to digital spaces. Gbamigun (2024).

Financial literacy: These is basically known how many works and making it work for you instead of other way round. The core skill is broken down into 5 skills that matter day to day. They include knowing where every Nigeria goes, saving and emergency fund, dept management, investigating and growing money and protection Oyerinde (2025).

Purpose of Bridging Education in Nigeria

- It helps students transistion to high education or equip them with skills for the job market
- It focuses on areas like maths, science, English and increasingly technical skills.
- Target group- it is usefully for those with traditional entry qualification

Technology in bridging education

- It centres on E-learning platforms- tools like morden, google classroom can be used for bridging course.

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- Digital skills training; coding, digital marketing, data analysis. These are variable in today job market,
- Access to resources: Online libraries, tutorials and resources help bridge gaps.

Tax awareness in the digital age (Nigeria) helps

- Digital economy taxes- understanding taxes on online sales, digital services and e-commerce.
- Compliance-knowing how to register for taxes, file returns and pay taxes on digital earning.

Awareness- staying updated tax laws as key evolve with digital trands.

Why it matters in Nigeria

Job market-bridging education with technical tax awareness can boast employability.

Digital economy growth- As Nigerians digital economy grows, these skills become more crucial.

Financial inclusion: Understanding taxes help with financial planning and compliance.

Bridging Education

1. Helps students transition to higher education or equip them with job ready skills.
2. Often includes catching up a subjects like maths, science, English or adding in-demand skills like technology.
3. In Nigeria, this can be crucial for students without traditional entry requirements.

Technology

1. E-learning platforms, digital resources and technical skills are now essential
2. Bridging programms might include.
3. Coding digital marketing, data analysis etc.
4. Prepares students for digital world and Nigeria's growing technology sector

Tax awareness

Know how to comply with the tax laws, register, file returns.

Infact bridging education with technical skills and tax awareness can boost employability and financial literacy.

It aims to create a more skilled, aware and complaint workforce.

It prepares students for Nigeria's modern economy.

Conclusion

The core discussion is that Nigeria cannot achieve sustainable economic development with technology and tax reforms along. All must be bridged low tax compliance, low digital literacy and education gap. Tax education is largely absent from Nigeria school curricular. This paper argues that technology enabled education is the missing link. Instead of treating them separately Nigeria should use digital tools to teach tax awareness.

Implications for policy makers: the policy makers should create an enabling environment and legal framework, integrate tax education into national policy

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Implications for educators: educators should deliver the bridge in classrooms and online. Students should become digitally literate, and be a tax-awareness citizens, they must develop both digital skills and financial tax literacy to thrive in the digital economy and e-government era.

Recommendations

Here are concrete recommendations for bridging education technology and tax awareness in the digital age:

- Embed tax modules into main stream.
- Localize content to real economic activity, use case studies from gig workers, creators, market trades and SMEs
- Partner across sectors: Educational technology companies integrate tax literacy badges and certificates.
- Train upskilling_ train teachers with basic coding, data tools and tax-tech tools like FIRS e-tax portal
- For government and tax authorities transparency dash boards: FIRS and state IRS should have publish, visual dashboards showing your tax funded schools.
- Peer-to-peer champions: Train NYSC members and university students are digital tax ambassadors to help SMEs file online.

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