

What Drives Voluntary Tax Compliance? Insights from Digital Content Creators in Vietnam

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Abstract

The digital content industry, encompassing online education, entertainment, and e-commerce, has witnessed remarkable growth with substantial revenue generation largely driven by the expansion of social media platforms. Nevertheless, tax administration within this sector continues to face considerable challenges, primarily due to a lack of transparency and difficulties in accurately collecting data from individual content creators. This study employs a quantitative research approach to evaluate the current state of tax compliance, and proposes solutions for more effective tax administration. Data were collected from 291 digital content creators operating across various platforms throughout Vietnam. The survey questionnaires were distributed via email, and the collected data were subsequently analyzed using SmartPLS 3.2.9. The reliability of the measurement scales was assessed using Cronbach's alpha. The results indicate that the independent variables, most notably tax awareness and the perception of tax authority power, exert a significant positive impact on the voluntary tax compliance behavior of digital content creators. Drawing on these findings, this study proposes several policy recommendations to enhance voluntary tax compliance. These include promoting greater tax awareness and voluntary compliance among the content creator community, strengthening tax management through closer collaboration between tax authorities and local administrations, and intensifying tax inspections and audit activities.

Keywords: Voluntary Tax Compliance, Content Creators, Vietnam

Introduction

The rapid growth of the digital content industry in Vietnam, fueled by the widespread use of social media and online platforms, has created significant opportunities for revenue generation through diverse activities, such as online education, entertainment, and e-commerce. Despite the sector's expanding economic contribution, tax compliance among digital content creators remains a critical challenge for tax authorities because of the inherent difficulties in monitoring income sources and lack of transparency in reporting. In fact, personal income tax represented approximately 7.3% of the total state budget revenue, which is considered a modest share given its potential (La & Dang, 2018).

Allingham and Sandmo (1972), Alm (1991), Clotfelter (1983), Eriksen and Fallan (1996), Kirchler (2007), and Engida and Baisa (2014) are among the early studies on tax compliance in developed countries, employing economic deterrence theory and the Allingham and Sandmo (1972) model to examine the factors influencing taxpayer compliance behavior. However, institutional deterrence often results in higher administrative costs and greater susceptibility to corruption (Muthukrishna et al., 2017) and may even reduce voluntary tax compliance (Bergman & Nevarez, 2006). Therefore, alongside economic variables (also referred to as tax authority-related variables), non-economic variables have been identified as key determinants of voluntary tax compliance behavior (Muehlbacher et al., 2011; Kirchler et al., 2008) and have been widely adopted in subsequent research. Nevertheless, a review of the relevant literature (accessible to the author) reveals that: (i) there is no complete consensus on the factors influencing taxpayers' voluntary compliance behavior (depending on the research objective and theoretical framework applied, different authors have utilized various sets of influencing factors, and there is still inconsistency regarding the nature and extent (direct/indirect; positive/negative) of their effects on voluntary tax compliance behavior); and (ii) the research direction focusing on factors influencing the voluntary tax compliance behavior of digital content creators in Vietnam has not yet been explored, representing a gap in the broader field of taxpayer compliance research.

Voluntary tax compliance is essential for ensuring adequate revenue collection and sustaining public services, yet factors influencing compliance behavior within this emerging digital economy segment are not yet fully understood. In the context of the rapid digital transformation in Vietnam, the number of digital content creators on platforms such as YouTube, Facebook, and TikTok has been increasing rapidly, forming a new and emerging economic sector. Currently, the workforce involved in digital content creation comprises approximately 148,000 individuals, reflecting the sector's swift expansion (Ha, 2020). These individuals are capable of generating substantial income, potentially amounting to billions of Vietnamese dong annually; however, their voluntary compliance with tax obligations remains limited. Digital content creators often operate as freelancers or small-scale enterprises and frequently lack formal business registration or consistent tax reporting. This presents unique compliance challenges distinct from those faced by traditional businesses. Therefore, enhancing voluntary tax compliance within this group is critical not only for securing government revenue but also for supporting the sustainable development of the digital economy. Furthermore, research on this subject in the Vietnamese context is relatively limited, making it a novel and promising area of inquiry for scholars and policymakers seeking to understand and improve voluntary tax compliance among digital content creators.

Therefore, the authors have chosen to pursue the research topic “Factors Influencing Voluntary Tax Compliance: A Study of Vietnamese Digital Content Creators” with the aim of narrowing the research gap regarding the influence of these factors on voluntary tax compliance behavior among digital content creators in Vietnam, thereby proposing evidence-based recommendations to promote voluntary tax compliance behavior within this group. Unlike previous research, which focused on socio-psychological (tax morale, perceptions of fairness, and tax awareness), institutional (tax complexity and tax information), or tax authority-related elements (perception power of tax authorities, possibility of detection and being audited, and penalty), this study integrates all of these factors. In terms of timing, data collection was conducted over two months (from January 2025 to March 2025), and in terms of space, it involved an online survey targeting digital content creators across Vietnam. This study adopted a quantitative method using online questionnaires to gather views and opinions from participants. Respondents were selected from among people engaged in digital content creation in various provinces and cities in Vietnam. After collection, the data were processed using SmartPLS 3.2.9 software to analyze correlations and test the proposed research hypotheses. The findings reveal that when content creators have a clear awareness and understanding of their tax obligations and perceive tax authorities as both legitimate and authoritative, they are more likely to voluntarily comply. Other variables, such as tax morale and perceptions of fairness, also positively affect voluntary compliance, as creators with strong civic responsibility and a sense of equitable treatment tend to fulfill their tax duties more willingly. Hence, this study emphasizes the importance of clear communication, education, and transparent policies from tax authorities.

The structure of the paper is as followed: Section 2 reviews literature, Section 3 summarizes data and methods, Section 4 presents and discusses the results, Section 5 concludes the paper.

Literature Review

The Impact of Socio-Psychological Factors on Voluntary Tax Compliance Behavior

Tax Morale

Tax morale serves as an alternative framework to the traditional model for examining the issue of tax compliance. It reflects an individual's internal drive to fulfill tax obligations and represents their acceptance of societal norms that discourage tax evasion (Puklavec et al., 2025; Torgler, 2007). Tax morale is considered a key factor in promoting compliance as it acts as a safeguard against tax fraud (Molero & Pujol, 2011). This study suggests that paying taxes based on gross income demands both strong commitment and personal integrity, which are more likely to be present when individuals possess a high tax morale.

Some people choose to pay taxes because they view it as a morally correct action independent of any legal penalties (Alm, 1991). Moral beliefs play a significant role in influencing an individual's decision to comply with tax obligations (Devos, 2014). Numerous studies have indicated that tax morale, defined as the intrinsic motivation to pay taxes, is a strong factor in explaining compliance rates higher than those predicted by economic theory (Alm et al., 1992; Andreoni et al., 1998; Schwartz and Orleans, 1967). Torgler (2007) also finds that tax morale consistently correlates with greater tax compliance.

Individuals do not always act out of self-interest, egoism, or pure rationality; instead, their actions are often influenced by ethical considerations, such as morality, altruism, and a sense

of fairness (Alm & Torgler, 2011). According to Cahyonowati et al. (2023), tax morale positively influences voluntary tax compliance, as individuals with higher tax morale are more likely to comply willingly, rather than through coercion. Tan and Braithwaite (2018) further demonstrate that tax morale significantly contributes to fostering an awareness of voluntary tax payments. Thus, tax morale plays a crucial role in fostering voluntary compliance and shaping taxpayers' decisions in ways that go beyond economic incentives or penalties (Mayowan, 2019). Therefore, this study anticipates that a stronger willingness to honestly pay taxes will enhance voluntary tax compliance.

Perceptions of Fairness

Perceptions of fairness in taxation refer to taxpayers' subjective judgments regarding the equity, justice, and appropriateness of tax burdens, procedures, and outcomes within the tax system (Hofmann et al., 2008). This concept encompasses distributive fairness, which concerns the equitable distribution of tax burdens and benefits among different groups and individuals; procedural fairness related to the transparency and consistency of tax administration; and retributive fairness focused on the justness of penalties and enforcement actions (Hofmann et al., 2008).

Perceptions of fairness are critical psychological determinants that influence taxpayers' motivation to voluntarily comply with tax laws. When taxpayers perceive the tax system as fair, they are more likely to exhibit a high degree of voluntary tax compliance and cultivate a sense of trust and moral obligation to contribute to their share (Mebratu, 2024). Kirchler (2007) shows a positive correlation between perceived fairness and voluntary tax compliance, emphasizing that fairness perceptions significantly enhance taxpayers' willingness to fulfill their obligations beyond fear of sanctions. Walsh (2012) suggests that individuals are more inclined to comply with tax obligations when they perceive that others around them pay their taxes, highlighting the role of social influence. The comparative treatment theory also impacts taxpayers' willingness to comply voluntarily. Conversely, perceptions of unfairness often lead to rationalizations for non-compliance and erode tax morale, resulting in reduced voluntary compliance (Falkinger, 1988). Based on the literature, this study argues that the perception of fairness in a tax system increases voluntary tax compliance.

Tax Awareness

Tax awareness refers to taxpayers' knowledge and understanding of tax regulations, obligations, and the importance of paying taxes, accompanied by a willingness to fulfill these obligations responsibly (Pandapotan & Tjen, 2018). In particular, tax awareness includes three dimensions: awareness that tax is a form of participation in supporting the country's development, awareness that delaying tax payments and reducing the tax burden is very detrimental to the country, and awareness that taxes are determined by law and can be forced (Nguyen et al., 2024). Moreover, according to Pandapotan and Tjen (2018), a taxpayer is considered aware of several criteria: knowing the existence of existing tax laws and regulations, understanding the role of taxes in funding the state, recognizing the necessity of fulfilling tax obligations according to the applicable regulations, and being able to independently calculate, pay, and report taxes accurately and voluntarily.

Hendra and Putra (2023) indicate that tax awareness positively influences voluntary tax compliance because informed taxpayers are more likely to recognize their civic duty and

comply with tax requirements without coercion. Moreover, tax awareness positively shapes taxpayer attitudes and perceptions, which are crucial determinants of compliance behavior beyond mere legal obligations. Psychological and behavioral studies show that when individuals understand the purpose of tax systems and perceive taxes as a social duty that funds public goods and development, their intrinsic motivation to comply increases significantly (Hofmann et al., 2008). Tax awareness cultivates this sense of fiscal responsibility by informing taxpayers of how their contributions support essential government functions, thereby reinforcing trust in tax authorities and the government. This trust is essential because taxpayers who view tax administration as fair and transparent are more inclined to comply voluntarily, viewing taxpaying as part of a reciprocal relationship rather than a burdensome imposition (Appiah et al., 2024). Based on the literature, this study argues that tax awareness enhances voluntary compliance.

The Impact of Institutional Factors on Voluntary Tax Compliance Behavior

Tax Complexity

Tax law is characterized by intricate regulations, and administrative ambiguities often arise from unclear rules (Kirchler et al., 2006). The term "tax" itself is frequently associated with complexity and burden (Kamleitner et al., 2012). Tax complexity is defined as the difficulty inherent in understanding, interpreting, and complying with tax laws and regulations, including difficulties in calculating taxes and filing tax returns (Saad, 2014). As the tax system complexity increases, so do the compliance costs. In many cases, individuals require external assistance to prepare their tax filings (Musimenta, 2020). Tax regulations are often too complicated for the general public to fully understand (Kirchler, 2007). Previous studies suggest that complexity not only affects compliance, but also influences the likelihood of tax fraud (Kirchler et al., 2006; Saad, 2014).

Under Vietnam's self-assessment mechanism, taxpayers are responsible for calculating, paying, and reporting their taxes. However, for many individuals, tax rules are difficult to grasp, and many taxpayers lack a proper understanding of these regulations. Misunderstandings of the tax system can lead to distrust (Hofmann et al., 2008). Complexity in tax regulations has been recognized as a key factor influencing tax compliance (Kirchler et al., 2006). Taxpayers who perceive the system as overly complex may use it as a justification for non-compliance (Mitu, 2020). Hence, this study argues that the complexity of the tax system imposes heavier burdens and, ultimately, diminishes voluntary tax compliance.

Tax Information

Tax information broadly refers to the data and details related to tax policies, regulations, taxpayer obligations, and government tax administration activities communicated to the public (Youde & Lim, 2019). It involves not only formal statutes and legal requirements, but also encompasses explanatory materials, updates on policy changes, and practical guidance that enables taxpayers to fulfill their duties accurately and confidently (Mebratu, 2024). Effective tax information often involves clear, accessible, and up-to-date communication between the tax authorities and taxpayers. This communication can encompass public disclosures, procedural guidelines, and exchanges between domestic and international bodies, aimed at enhancing compliance and reducing tax evasion. Tax information is fundamentally the knowledge shared to inform taxpayers about their rights, duties, and rationale behind tax policies (Tyutin, 2020).

Empirical studies consistently demonstrate that clear, public, and up-to-date tax information positively influences voluntary tax compliance across diverse taxpayer groups (Pratama, 2025). However, in many cases, taxpayers' non-compliance is not due to intentional evasion but rather because they lack access to necessary information or receive inaccurate information (Kornhauser, 2005). Lefebvre et al. (2015) found that taxpayers' level of awareness and understanding of legal regulations influences their ability to comply with tax obligations. Enhancing transparency helps reduce uncertainty and creates a clear legal environment, enabling taxpayers to correctly understand and fulfill their obligations. However, not all studies confirm the clear role of tax information. Taing and Chang (2020) find that tax information does not have a statistically significant effect on tax compliance behavior in Cambodia. Consequently, this study argues that when tax authorities provide public, clear, and updated tax information, voluntary tax compliance behavior among taxpayers is significantly increased.

The Impact of Factors Related to Tax Authorities on Voluntary Tax Compliance Behavior

Penalty

Penalty is defined as a punitive measure imposed by tax authorities for the failure to comply with statutory tax obligations such as late filing, underpayment, or inaccurate reporting of tax liabilities (Doran, 2009). These penalties serve not only as economic sanctions but also as mechanisms to enforce standards of taxpayer conduct, delineating compliant and non-compliant behaviors. According to the economic deterrence model, penalty and detection probability are factors influencencing taxpayer behavior (Allingham & Sandmo, 1972). Nevertheless, it does not provide explanations for what may inspire voluntary compliance, that is, complying with tax laws without being compelled by the tax authority to do so.

However, previous studies reveal that penalties do not always exert a positive reinforcing impact on taxpayers' willingness to comply voluntarily. Modugu et al. (2012) indicate that the threat or imposition of penalties may reduce intrinsic motivation to comply, particularly when taxpayers perceive penalties as unfairly applied or excessively harsh. Automated or default penalty assessments, which lack careful consideration of taxpayer circumstances, tend to be seen as unjust, thereby discouraging rather than encouraging compliance. Additionally, some scholars report that penalties may backfire, "crowding out" taxpayers' intrinsic motivations and leading to lower voluntary compliance as taxpayers react negatively to perceived coercion (Lederman, 2018). Furthermore, when the detection risk is perceived as low, penalties alone are insufficient to promote compliance, and in some cases, the presence of penalties may correlate with decreased voluntary compliance (Roth et al., 1989). This study argues that penalties diminish voluntary tax compliance.

Possibility of Detection and Being Audited

The possibility of detection refers to the likelihood or probability that tax authorities identify non-compliance or tax evasion behaviors through mechanisms such as tax audits (Youde & Lim, 2019). A tax audit is a systematic examination of an individual's or an organization's tax returns by tax authorities to verify accuracy and completeness, with the aim of detecting errors or fraudulent activities. It acts as a regulatory mechanism to detect and deter tax evasion by scrutinizing tax returns and financial records (Tilahun, 2019).

Previous studies generally find that the possibility of detection and tax audits has a positive effect on tax compliance. Studies have been conducted in different areas, and accordingly, the results of these studies are different. For instance, Ahmed (2014) found that in the Jimma zone of Ethiopia, taxpayers' compliance behavior and decisions are significantly and positively influenced by the likelihood of being audited, suggesting that a higher audit probability can promote greater compliance. Similarly, Modugu and John (2014) reported that tax audits have a positive and significant effect on taxpayers' compliance decisions and behaviors, meaning that compliance tends to increase as the likelihood of audits rises. However, Jerene and Adimasu (2016) find contrasting results, where the probability of being audited has a significant negative impact on tax compliance. Their study indicates that in the Southern Nations, Nationalities, and People's Regional State of Ethiopia, a higher chance of tax audits could actually discourage taxpayer compliance. Therefore, the possibility of detection and being audited can increase compliance, but it can also have a backfiring effect, especially if perceived as excessive or unfair, leading to reduced voluntary compliance in the long term. Additionally, certain taxpayers, including sophisticated or high-income individuals, may view audits as mere negotiations, which can diminish the deterrent impact and potentially negatively affect their willingness to voluntarily comply. Hence, this study argues that the possibility of detection and being audited diminishes voluntary tax compliance.

Perception Power of Tax Authorities

All citizens are required to fulfill their tax obligations, and the government holds the authority to enforce compliance through audits and penalties. The perception of tax authorities' power is defined as taxpayers' belief in the capacity of tax authorities to detect and punish tax evasion, encompassing economic determinants, such as audits, fines, and enforcement measures (Gangl et al., 2015). The Slippery Slope Framework identifies power as one of the two crucial dimensions influencing taxpayer behavior, alongside trust (Kogler et al., 2022). According to this framework, power primarily encourages enforced compliance, which is motivated by deterrence rather than voluntary cooperation. However, such compulsion tends to undermine the willingness to voluntarily pay taxes (Wahl et al., 2010).

Overreliance on power may create distrust among taxpayers and tax authorities, creating an antagonistic tax environment (Kirchler et al., 2008). According to Lisi (2014), increased perceptions of power tend to correlate with reduced voluntary tax compliance because taxpayers may feel compelled rather than willingly motivated to pay taxes. This negative relationship suggests that when taxpayers perceive tax authorities as predominantly coercive, it may undermine their intrinsic motivation and willingness to comply voluntarily, shifting their behavior toward compliance out of fear of punishment rather than ethical or moral commitment (Gangl et al., 2015). Further, Wahl et al. (2010) note that individuals who perceive authorities as less powerful exhibit higher voluntary compliance than those who perceive otherwise. Therefore, this study hypothesizes that perceptions of authorities' power diminish voluntary tax compliance.

Based on the recommendations of prior discussions, the authors developed the following hypothesis:

H1: Tax morale increases voluntary tax compliance.

H2: Fairness increases voluntary tax compliance.

H3: Tax awareness increases voluntary tax compliance.

H4: Complexity of the tax system decreases voluntary tax compliance.

H5: Tax information increases voluntary tax compliance.

H6: Penalties decrease voluntary tax compliance.

H7: The possibility of detection and being audited decreases voluntary tax compliance.

H8: Power decreases voluntary tax compliance.

Data and Methodology

Methodology

This study seeks to explore the relationship between socio-psychological factors (tax morale, perceptions of fairness, tax awareness), institutional factors (tax complexity, tax information), and factors related to tax authorities (penalty, possibility of detection and being audited, perception power of tax authorities) and their impact on voluntary tax compliance behavior. Drawing on previous research findings and identified gaps, this study develops a model by applying the comparative treatment theory, slippery slope framework, and economic deterrence model. Additionally, this study employs descriptive quantitative methods and tests the proposed hypotheses using SmartPLS version 3.2.9. A new contribution of this study is its comprehensive exploration of the integrated relationships among socio-psychological, institutional, and tax authority-related factors and the voluntary tax compliance behavior of digital content creators in Vietnam, a relatively new group of people that has emerged as an important segment of the economy.

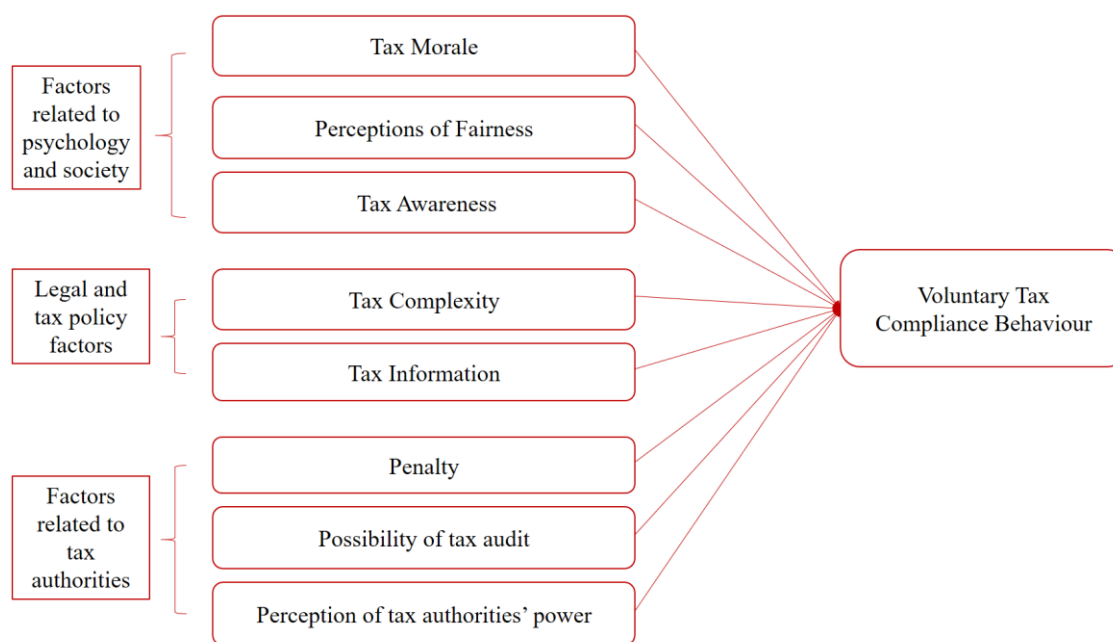


Figure 1: Research Model

Source: Author's compilation

The author developed a questionnaire based on suggestions and recommendations from prior research on this subject. The survey was distributed to respondents between January 10, 2025, and March 10, 2025. A 5-point Likert scale was used to design a quantitative questionnaire aimed at measuring the observed variables. In addition to the core questions related to the research topic, the questionnaire included demographic items to gather information on participants' gender, age, education level, years of experience in digital

content creation, number of followers, and average monthly income. The details of our model's variables are in Appendix A.

Data

This study adopted a Virtual Access method using an online survey distributed via Google Forms, gathering responses from a random sample of 291 participants to explore factors influencing voluntary tax compliance. To investigate the relationships between the independent variables and voluntary tax compliance, the authors created a set of questions targeting aspects such as tax morale, perceptions of fairness, tax awareness, perception power of tax authorities, tax complexity, tax information, possibility of detection and being audited and penalties, all measured through Google Forms.

The survey was conducted between January 10 and March 10, 2025. After reaching a target sample size of 291 participants, the survey link was deactivated. Participants' data and contact information were anonymized and stored securely for research purposes.

Results and Discussion

Results

Descriptive Statistics

Table 1 summarizes the data collection process conducted through an online survey using Google Forms combined with the distribution of questionnaires to content creators via social media platforms and Gmail. In total, 350 questionnaires were distributed, yielding 291 responses, corresponding to a response rate of 83.14%. All 291 responses were deemed valid (accounting for 100% of the collected responses), which exceeded the minimum required sample size of 235 observations. However, during the data-processing process, there were few changes in the items for data correction. Specifically, the authors removed 13 items (CB03, KT02, KT03, NhT02, PT01, PT03, TT02, TT06, TTTN04, ThT03, XP01, XP02, and XP03) from the observed variables to ensure the final results. The collected data satisfied the conditions necessary for the subsequent analyses.

Table 1

Survey Results by City

City	Frequency	Valid Percent (%)
Hanoi	67	23.0
Ho Chi Minh	87	29.9
Valid		
Hai Phong	59	20.3
Da Nang	78	26.8
Total	291	100.0

Source: Author's calculation

Table 2 provides a summary of the descriptive statistics based on 291 observations collected through the quantitative study. The findings revealed that 51.9% of the digital content creators surveyed were male. The majority fell within the 20–30 age group (42.3%), followed

by those under the age of 20 (21.3%). Regarding educational background, university graduates constituted the largest segment (42.6%), followed by individuals with vocational college or associate degrees (22.3%). In terms of audience size, the group with 1,000–10,000 followers represented the largest proportion (22.3%). Facebook (28.4%), TikTok (26.1%), YouTube (25.5%), and Instagram (15%) were the most popular content creation platforms, whereas LinkedIn only reached 5.0%, the lowest in the survey group. Additionally, the highest percentage of participants (23.4%) reported earning a monthly income of less than 5 million VND from digital content creation activities.

Table 2

Quantitative Research Sample Statistics

Criteria	Number of observations	Percentage (%)
Gender	291	100
Male	151	51.9
Female	140	48.1
Age	291	100
Under 20 years old	62	21.3
From 20 to 30 years old	123	42.3
From 31 to 40 years old	50	17.2
From 41 to 50 years old	13	4.5
Educational level	291	100
Not yet graduated from high school	3	1
High school graduate	59	20.3
Vocational/College degree	65	22.3
University degree	124	42.6
Postgraduate degree	40	13.7
Years of Experience	291	100
Less than 1 year	75	25.8
From 1 to 3 years	79	27.1
From 3 to 5 years	75	25.8
More than 5 years	62	21.3
Number of Followers	291	100
Less than 1,000 followers	56	19.2

From 1,000 to 10,000 followers	65	22.3
From 10,000 to 50,000 followers	60	20.6
From 50,000 to 100,000 followers	52	17.9
More than 100,000 followers	58	19.9
Social media platforms used	725	100
Facebook	206	28.4
Instagram	109	15.0
Tiktok	189	26.1
Youtube	185	25.5
Linkedin	36	5.0
Average monthly income	291	100
Less than 5 million VND	68	23.4
From 5 to 10 million VND	67	23
From 10 to 20 million VND	42	14.4
From 20 to 50 million VND	59	20.3
More than 50 million VND	55	18.9

Source: Author's calculation

Model Specification

Tables 3 present the reliability analysis results for the measurement scales of the independent variables, based on the proposed model. Reliability was assessed using composite reliability (ρ_c) and Cronbach's alpha. All item loadings for the four variables exceeded 0.70, meeting the 0.708 threshold recommended by Hair et al. (2016), confirming their suitability for further analysis. Internal consistency reliability is considered acceptable when Cronbach's Alpha is at least 0.7 (Tavakol & Dennick, 2011), while composite reliability values between 0.7 and 0.8 indicate acceptable reliability (Hair et al., 2017). The Cronbach's alpha value for each construct reached 0.727, and the composite reliability value was 0.846, indicating strong reliability. The Average Variance Extracted (AVE) values for all constructs were above 0.5, confirming convergent validity (Hair et al., 2016).

Table 3

Construct reliability and validity of variables

Variable	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Perceptions of Fairness	0.782	0.783	0.859	0.604
Possibility of tax audit	1.000	1.000	1.000	1.000
Tax Awareness	0.819	0.820	0.874	0.581
Tax Complexity	0.727	0.731	0.846	0.646
Perception of tax authorities' power	0.754	0.755	0.859	0.670
Tax Information	0.796	0.796	0.867	0.620
Tax Morale	0.804	0.805	0.872	0.630
Penalty	1.000	1.000	1.000	1.000
Voluntary tax compliance	0.799	0.800	0.869	0.624

Source: Author's calculation

Table 4 presents the outer loadings, which reflect the correlation between the observed variables and their respective latent variables. Observed variables with outer loadings below 0.7 should be removed from the measurement model (Ketchen, 2013). In this study, the outer loadings of all observed variables exceed the 0.7 threshold, so all observed variables were retained.

Table 4

Outer Loadings

	CB	KT	NhT	PT	QL	ThT	TT	TTTN	XP
CB1	0.780								
CB2	0.750								
CB4	0.780								
CB5	0.792								
KT 01		1.000							
NhT 01			0.775						
NhT 03			0.745						
NhT 04			0.769						

NhT 05	0.746
NhT 06	0.775
PT 02	0.824
PT 04	0.799
PT 05	0.787
QL 01	0.820
QL 02	0.812
QL 03	0.824
TT01	0.794
TT03	0.802
TT04	0.772
TT05	0.807
TTTN 01	0.782
TTTN 02	0.781
TTTN 03	0.787
TTTN 05	0.810
ThT 01	0.771
ThT 02	0.782
ThT 04	0.801
ThT 05	0.796
XP 04	1.000

Source: Author's calculation

Table 5 presents the R^2 , adjusted R^2 , and f^2 coefficients to evaluate the explanatory power and the effect size of the factors on the two dependent variables (TTTN and XP). The R^2 value for TTTN was 0.727, with an adjusted R^2 of 0.719, indicating that the model demonstrated good explanatory power for the variance of this dependent variable. In terms of f^2 , NhT and QL exhibited small but notable effects on TTTN, with f^2 values of 0.041 and 0.075, respectively. TT also showed a small effect on TTTN, with an f^2 value of 0.045. In contrast, the variables CB, KT, PT, and ThT had very small f^2 values (below 0.02), suggesting a weak influence on TTTN. Regarding the dependent variable XP, only PT exhibits a small effect, with an f^2 value of 0.005, while the other factors show negligible or no impact. These results indicate that the model

has relatively strong explanatory power for TTTN, whereas its explanatory capability for XP remains limited.

Table 5

R square, R square adjusted and f square

Variable	R square	R square adjusted	f square (TTTN)
CB			0.024
KT			0.003
NhT			0.041
PT			0.005
QL			0.075
ThT			0.004
TT			0.045
TTTN	0.727	0.719	
XP			0.005

Source: Author's calculation

Discriminant validity reflects the degree to which a construct is distinct from other constructs within a model. Hair et al. (2017) proposed three methods for assessing discriminant validity: cross-loadings, the Fornell-Larcker criterion, and the Heterotrait-Monotrait (HTMT) ratio. We report the results for HTMT test in Table 6. Based on the threshold suggested by Grason (2016), an HTMT value below 1.000 is generally considered indicative of adequate discriminant validity between two latent variables. The results shown in Table 6 demonstrate that all constructs exhibit HTMT values below the recommended threshold, thereby providing further support for the establishment of discriminant validity within the model.

Table 6

Heterotrait-Monotrait Ratio (HTMT)

	CB	KT	NhT	PT	QL	ThT	TT	TTTN	XP
CB									
KT	0.665								
NhT	0.975	0.684							
PT	0.974	0.686	0.996						
QL	0.978	0.692	0.966	0.991					
ThT	0.941	0.606	0.960	0.962	0.970				
TT	0.949	0.646	0.953	0.925	0.916	0.908			
TTTN	0.956	0.652	0.964	0.940	0.996	0.909	0.942		
XP	0.693	0.499	0.692	0.697	0.672	0.684	0.655	0.611	

Source: Author's calculation

In formative measurement models, high correlations among indicators are undesirable, as they may lead to biased estimates of indicator weights and inflated standard errors in the regression equations (Hair et al., 2019). Therefore, multicollinearity among first-order indicators was assessed using the Outer Variance Inflation Factor (Outer VIF). The results of the PLS Algorithm analysis presented in Table 7 show that all first-order indicators have Outer VIF values below the threshold of 5. Therefore, multicollinearity was not a concern in this study.

Table 7

Outer VIF Values

Variable	Outer VIF	Variable	Outer VIF	Variable	Outer VIF
CB01	1.530	PT 02	1.428	TTTN 01	1.581
CB02	1.471	PT 04	1.449	TTTN 02	1.575
CB04	1.601	PT 05	1.414	TTTN 03	1.617
CB05	1.606	QL 01	1.523	TTTN 05	1.693
KT 01	1.000	QL 02	1.534	ThT 01	1.500
NhT 01	1.742	QL 03	1.488	ThT 02	1.594
NhT 03	1.544	TT01	1.633	ThT 04	1.636
NhT 04	1.643	TT03	1.669	ThT 05	1.616
NhT 05	1.549	TT04	1.548	XP 04	1.000
NhT 06	1.641	TT05	1.684		

Source: Author's calculation

The parameter estimation results presented in Table 8 reveal that one relationship is statistically significant at P-value < 0.001, two relationships are significant at P-value < 0.01, and one relationship is significant at P-value < 0.05. Consequently, Hypotheses H1, H2, H3, and H4 are empirically supported. In contrast, hypotheses H5, H6, H7, and H8 failed to achieve

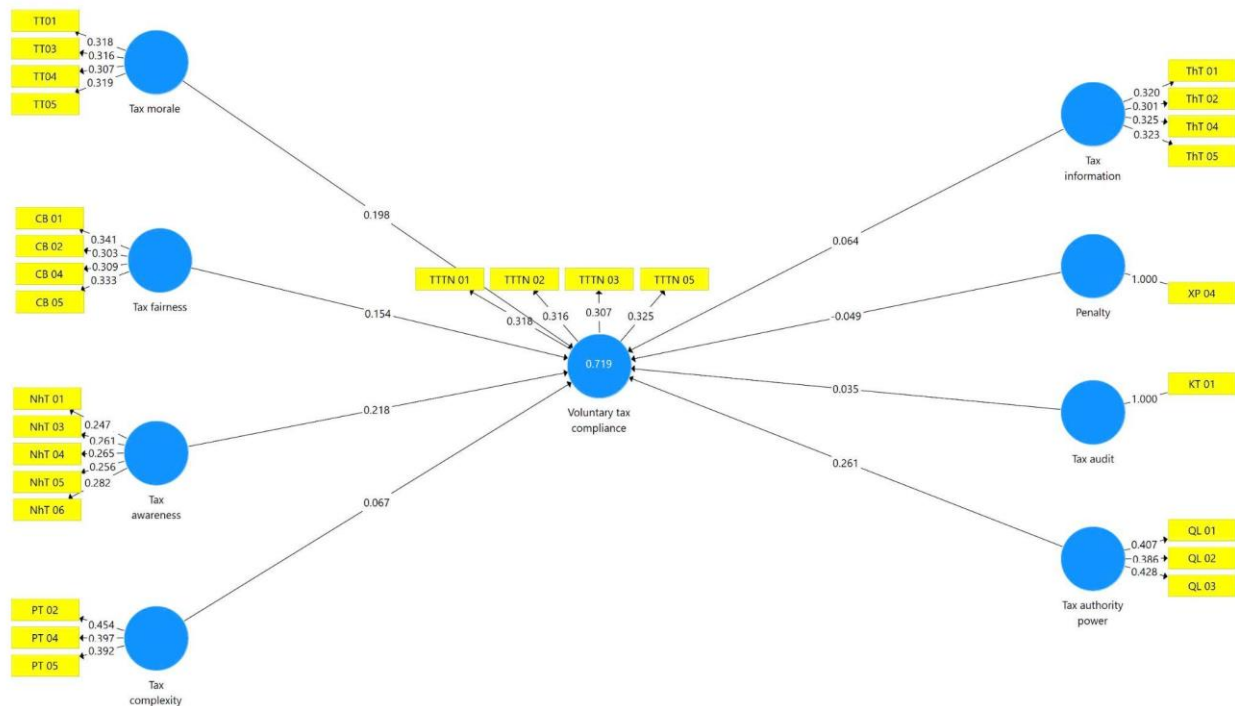
statistical significance and, thus, were not empirically validated based on the estimation results.

Table 12

Results of Hypothesis Testing

Hypothesis			Path Coefficients					Conclusion	
No.	Independent Variables	Dependent Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values		
H1	TT	→ TTN	0.198	0.193	0.070	2.822	0.005	Supported	
H2	CB	→ TTN	0.154	0.151	0.064	2.409	0.016	Supported	
H3	QL	→ TTN	0.261	0.265	0.058	4.518	0.000	Supported	
H4	NhT	→ TTN	0.218	0.221	0.070	3.117	0.002	Supported	
H5	PT	→ TTN	0.067	0.067	0.065	1.039	0.299	<i>Not Supported</i>	
H6	ThT	→ TTN	0.064	0.065	0.064	0.992	0.322	<i>Not Supported</i>	
H7	XP	→ TTN	-0.049	-0.048	0.044	1.115	0.266	<i>Not Supported</i>	
H8	KT	→ TTN	0.035	0.033	0.043	0.816	0.415	<i>Not Supported</i>	

Figure 2. Model of factors influencing voluntary tax compliance behavior in digital Content creation activities



Source: Author's calculation

Discussion

First, the perceived power of tax authorities (QL) influences the voluntary tax compliance behavior of digital content creators in Vietnam. This study aligns with previous studies that show that both coercive and legitimate power contribute to voluntary compliance (Long, 2024; Lien et al., 2023; Wahl et al., 2010; Khasanah et al., 2019). This is especially important for creators who lack strict oversight, making them reliant on their perceptions of authority's power (Gunawan & Sari, 2023). The evolving tax policies in Vietnam further highlight the need for clear guidance from tax authorities (Djajanti & Subekti, 2019). Content creators, valuing freedom and creativity, tend to trust the legitimate power of the tax authority, encouraging voluntary compliance (Adhikari, 2024; Khasanah et al., 2019).

Second, tax awareness (NhT) significantly influences the voluntary tax compliance behavior of digital content creators in Vietnam. This study shows a positive relationship between tax awareness and compliance behavior, which aligns with prior studies indicating that awareness drives voluntary compliance (Eriksen & Fallan, 1996; Devos, 2008; Rahmayanti & Prihatiningtias, 2020). This is particularly relevant for digital content creators, who, owing to their flexible work conditions, are more proactive in fulfilling their tax responsibilities. Practical factors such as tax education and the use of e-tax services also enhance compliance (Djajanti & Subekti, 2019).

Third, tax morale (TT) impacts the voluntary tax compliance behavior of digital content creators in Vietnam. Those with high civic awareness, feeling that their taxes contribute to societal development, are more likely to comply voluntarily (Alexander & Balavac-Orlic, 2022). This aligns with the Theory of Moral Reasoning, which suggests that ethical individuals tend to comply with tax obligations (Basri et al., 2019). Tax morale also includes social norms and a sense of community responsibility, which motivates content creators to contribute to the collective good (Lisi, 2015; Piliavin & Charng, 1990).

Finally, the perception of fairness (CB) influences the voluntary tax compliance behavior of digital content creators in Vietnam. When digital content creators feel that their taxes are proportionate to the benefits they receive, such as infrastructure and healthcare, they are more likely to comply (Leon, 2016). Studies support this relationship, showing that fairness in the tax system increases compliance (Al Masyhari et al., 2024; Roberts, 1994). However, if creators perceive unfair taxation, they may reduce their cooperation or avoid taxes. Conversely, feeling treated fairly increases trust in the tax system, leading to greater compliance (Smith, 1776; Adams, 1976).

Conclusion

This study explores the factors influencing the voluntary tax compliance behavior of digital content creators in Vietnam, focusing on key independent variables such as tax awareness and the perception of tax authority power. The results indicate that these factors, particularly tax awareness and perception of the tax authority's power, have a significant positive impact on voluntary tax compliance behavior among digital content creators. This suggests that when content creators have a clear understanding of their tax obligations and perceive tax authority as legitimate and authoritative, they are more likely to comply with their tax duties.

The measurement research model highlights several important variables, including tax morale, perceptions of fairness, tax complexity, tax information, penalties, possibility of detection and auditing, and perception of tax authority power. These variables collectively influence the voluntary tax compliance behavior (TTTN) of digital content creators in Vietnam. Among them, tax awareness (NhT) and perception of the tax authority's power (QL) were found to have the strongest positive influence on compliance.

From a practical perspective, this study underscores the importance of clear communication among tax authorities regarding tax obligations and the role of taxes in society. Enhancing tax awareness and ensuring the perception of fairness in tax policies can encourage content creators to comply voluntarily. Furthermore, this study suggests that the legitimate power of the tax authority should be communicated effectively, especially given the independent nature of digital content creators.

This study contributes to the current literature on tax compliance by extending established models of voluntary tax compliance to the context of the evolving digital economy. While prior literature has largely focused on traditional taxpayers, this study investigates the behavioral determinants of tax compliance among digital content creators. In the context of developing economies, such as Vietnam, where digital economic activities are expanding amid evolving regulatory frameworks, this study emphasizes the importance of strategic communication and trust building by tax authorities in fostering voluntary compliance.

This study offers valuable insights into the tax compliance behavior of digital content creators in Vietnam and provides useful recommendations for policymakers to improve voluntary tax compliance. However, the scope of the study was limited to specific groups of content creators, and further research incorporating a wider range of participants, including those from different regions, could provide a more comprehensive understanding. Additionally, future studies could explore the role of tax complexity and penalties in influencing compliance behavior. Despite these limitations, this study contributes to the growing body of the

literature on voluntary tax compliance and offers practical guidance for developing more effective tax policies in the context of digital content creators.

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