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Determinants of Compulsory Tax Compliance among Digital Content Creators in Vietnam

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ABSTRACT: This study investigates the factors influencing compulsory tax compliance behavior among digital content creators in Vietnam, a sector experiencing rapid growth amid evolving digital tax regulations. A quantitative approach was used to collect data from Google Forms sent via email and social media, receiving 282 participant responses. The SmartPLS 3.0 software was used to analyze the data collected through the survey process. The results of the study indicate that four factors influence compulsory tax compliance of content creators in Vietnam: Tax fairness, the power of tax authorities, tax awareness, and tax complexity. Policy recommendations are proposed to improve tax administration and support digital content creators to effectively meet their tax obligations in Vietnam's dynamic digital economy.

KEYWORDS: digital content, content creators, tax administration, compulsory tax compliance, Vietnam

I. INTRODUCTION

Content creators play an increasingly important role in the global digital economy, not only as creative value creators, but also as entrepreneurs and job creators. By 2022, the economic value they create is estimated to reach $104.2 billion (Johnson et al., 2022). They engage in a variety of activities, such as tourism promotion, knowledge sharing, and social media branding, thereby contributing to shaping trends and influencing consumer behavior (Astuti et al., 2023). With flexible income characteristics and operating mainly on digital platforms, this group is currently subject to various types of taxes in the world, such as personal income tax, value-added tax (VAT/GST), withholding tax, sales tax, royalties tax, and self-employment tax, with different tax rates depending on the country (Gunawan & Sari, 2023). Therefore, it is necessary to study the factors affecting the tax compliance behavior of content creators in the world in general, and in Vietnam in particular, to support tax authorities in developing more appropriate, effective, and comprehensive management policies in the context of a strongly developing digital economy.

Several studies have addressed the factors that influence tax compliance among digital content creators. For example, Tawfik and Elmaasarawy (2024) analyzed tax audit quality and found that factors such as legal regulations, level of communication between tax authorities and taxpayers, and organizational support have a positive impact on formal tax compliance. However, this study focused only on income tax and surveyed auditors without considering value-added tax or the views of content creators themselves, the central subjects of the issue. Similarly, Sibarani et al. (2024) found that tax penalties have a significant impact on compliance behavior, and that modernizing the tax system contributes to increased transparency and efficiency. However, the research is still biased towards the institutional perspective and has not yet built a complete analytical model, in which factors such as individual psychology, social norms, or trust in tax policy are still left open. Overall, the common limitation of the current research lies not in the lack of data or analytical tools, but in the absence of a multidimensional, interdisciplinary, and contextual approach specific to the digital economy. Most studies focus on only one group of factors or one country, making the understanding and prediction of content creators' compliance behavior fragmented, lacking in depth, and difficult to apply to effective policy development on a larger scale.

To address these gaps, the authors investigated the determinants of compulsory tax compliance behavior among digital content creators in Vietnam. Building on a combined theoretical foundation of the Slippery Slope Framework and the Theory of Planned Behavior, this study employs a quantitative research design, utilizing a survey of 282 content creators. Data were collected over a two-month period, from January to March 2025, using an online questionnaire targeting digital content creators in various provinces and cities in Vietnam. The data were analyzed using SmartPLS 3.0, to examine the influence of psychological, institutional, and enforcement-related variables. The findings show that tax awareness, perceived fairness, tax system complexity, and the perceived power of tax authorities are key predictors of compliance, whereas factors such as tax morale and audit probability show limited explanatory power in this context.

This study contributes to the literature in several ways. First, it is one of the few empirical studies to focus specifically on content creators in Vietnam, a rapidly growing but understudied segment of the digital economy. Second, it introduces a multidimensional model that integrates both psychological and institutional variables, offering a more holistic view of compliance behavior. Third, the study applies and extends theoretical frameworks to a novel context, thereby enhancing their generalizability. These contributions not only fill important research gaps but also provide actionable insights for policymakers aiming to design more effective and context-sensitive tax policies for digital workers.

The paper is structured as follows: Section 2 reviews the relevant literature; Section 3 outlines the research methodology, including the conceptual model and data collection; Section 4 presents the results and discusses their implications; and Section 5 concludes with policy recommendations, limitations, and suggestions for future research.

II. LITERATURE REVIEW

A. The impact of socio-psychological factors on compulsory tax compliance

Tax morale

According to Alm and Torgler (2006), tax morale refers to individuals' intrinsic motivation to meet their tax obligations, irrespective of external monitoring or sanctions. Cummings et al. (2009) underscore the significance of this concept, confirming that tax morale is a key determinant of tax compliance behavior, particularly when taxpayers perceive the tax system as fair and trustworthy. Moreover, research suggests a positive relationship between trust in the government, transparency in public spending, and increased tax morale, which in turn promotes tax compliance (Taing and Chang, 2021; Devos, 2013; Malik and Younus, 2020).

Perceptions of Fairness

Perceptions of Fairness is one of the factors frequently discussed in studies related to tax compliance behavior, particularly horizontal equity (Braithwaite, 2003). This principle forms the foundational aspect of Adam Smith's (1776) theory of taxation, which posits that individuals with similar levels of income should be taxed at equivalent rates. Mukhlis et al. (2014) demonstrated that fairness can be assessed through taxpayers' perceptions of how the tax burden is distributed across society. Similarly, Paul and Mustapha (2011) suggest that taxpayers who perceive the taxation system as fair are more likely to exhibit higher levels of compliance.

Tax awareness

Tax awareness is reflected in taxpayers' understanding or consciousness of tax-related matters (Suyanto & Trisnawati, 2016). According to Taing and Chang (2021), tax awareness encompasses the knowledge of tax laws, tax regulations, and issues related to tax obligations. Wicaksono and Lestari (2017) argued that tax awareness is a necessary condition for taxpayers to accurately comprehend and apply regulations when fulfilling their tax duties. A high level of tax awareness enables taxpayers to better understand applicable rules, and positive experiences with the tax system further contribute to strengthening compliance behavior. Hajawiyah et al. (2021) emphasize that taxpayers with strong tax awareness recognize tax payment as a civic duty, thereby demonstrating a greater tendency to comply accurately and fully.

B. The impact of institutional factors on compulsory tax compliance

Tax complexity

The complexity of the tax system can be addressed from multiple perspectives. According to Slemrod (2016), it encompasses the total compliance costs borne by taxpayers, including the time, effort, and knowledge required to understand and fulfill tax obligations, along with the administrative costs incurred by the government in managing the system. Saad (2014) and Saw and Sawyer (2010) further highlight that tax complexity can manifest in various forms, such as the difficulty of tax forms, the intricacy of tax rules, the complexity of calculating tax liabilities, the procedures for filing, and the extent to which tax laws are applied. Notably, Alm (2014) argues that, in a more complex tax system, taxpayers may feel less certain about the likelihood of detection if they violate tax rules, potentially leading to increased tendencies toward tax evasion.

Tax Information

One of the key factors contributing to improved tax compliance is the transparency and availability of information provided by tax authorities. The information disseminated by tax authorities must be accurate, accessible, and timely to enable taxpayers to fulfill their obligations properly (Chen, 2010). In many cases, taxpayer non-compliance does not stem from deliberate evasion but rather from a lack of access to necessary information or the receipt of inaccurate information (Kornhauser, 2005). Lefebvre et al. (2015) found that taxpayers' level of awareness and understanding of legal regulations significantly influences their ability to comply with tax obligations. Enhancing information transparency helps reduce uncertainty and fosters a clear legal environment in which taxpayers can accurately understand and fulfill their obligations.

C. The impact of factors related to tax authorities on compulsory tax compliance

Penalty

From an economic perspective (cost-benefit analysis), taxpayers' compliance behavior is often determined in the context of market uncertainty, where individuals must weigh the likelihood of detection and penalties against the financial benefits of tax evasion (Alm & McKee, 1998). Compliance motivated by fear of punishment reflects behavior driven by legal coercion (Schwartz & Orleans, 1967). Allingham and Sandmo (1972) argue that taxpayers' decisions to accurately report income are influenced by the probability of detection and severity of penalties. Taxpayers weigh the benefits of evasion against potential fines if discovered. Thus, compliance decisions are shaped by both the likelihood of audits and magnitude of sanctions. Subsequent research has reinforced this view, suggesting that taxpayers are more likely to comply when penalties are sufficiently severe and the probability of detection is high (Alm et al., 2016).

Possibility of tax audit

Taxpayers' perception of the likelihood of audits and inspections is a key factor that can increase the perceived risk of detection, thereby influencing their compliance with tax obligations (Jackson and Milliron, 1986). Alm et al. (1992) suggest that tax compliance tends to improve when taxpayers are aware of the risk of audits, inspections, and the possibility of penalties for noncompliance.

Subsequent studies have consistently affirmed that audits and inspections are critical factors affecting taxpayers' compliance behavior (Alm et al., 2016). Moreover, several studies have indicated that taxpayers that perceive a high level of law enforcement through increased audits and penalties are more likely to comply (DeBacker et al., 2018). According to Blackwell (2007), taxpayers' awareness of audit risk raises the perceived cost of engaging in tax evasion, thus reducing their motivation to evade taxes. Similarly, Kastlunger et al. (2013) confirm that an increase in audit frequency can enhance overall tax compliance.

Perception of tax authorities' power

The perceived power of tax authorities reflects the extent to which taxpayers recognize the ability of tax agencies to detect and address noncompliant behavior. This perceived power depends on how the tax authority enforces the law, specifically whether it exercises coercive or legitimate power (Gangl et al., 2015; Kastlunger et al., 2013). Wahl et al. (2010) define the perception of tax authority power as "the degree to which taxpayers feel that the tax authority is capable of detecting and sanctioning tax violations." Trust in the competence of tax officials and the integrity of the tax system play a crucial role in fostering compliant behavior among taxpayers.

Compulsory tax compliance behaviour

Compulsory tax compliance behavior can be understood through the lens of the Theory of Attribution, as applied by Kelley and Michela (1980), which highlights the influence of both internal and external factors on taxpayer decision-making. While internal factors, such as personal responsibility and moral values, promote voluntary compliance (Palil & Mustapha, 2011), external factors, such as the effectiveness of government enforcement policies, play a critical role in compelling taxpayers to comply with pressure or fear of sanctions (Hofmann et al., 2008). In environments where tax evasion is widespread and social norms are weakened, individuals may rationalize non-compliance unless strong enforcement measures are in place (Braithwaite, 2002). Thus, compulsory compliance often emerges when trust in the system is low and citizens perceive the tax environment as unfair or corrupt, necessitating stricter legal and administrative interventions to ensure that tax obligations are met. In such contexts, government policies, such as higher audit rates, severe penalties, and visible enforcement actions, become key mechanisms to sustain compliance behavior, compensating for the absence of voluntary motivation.

Based on prior theoretical and empirical studies, all hypotheses in this study are formulated with the expectation of a positive relationship between the independent variables and compulsory tax compliance behavior.

H1: Tax morale positively affects compulsory tax compliance behavior among digital content creators in Vietnam.
H2: The perception of the tax system as fair leads to increased compulsory tax compliance behavior among individuals, business households, and organizations engaged in digital content creation activities in Vietnam.
H3: As awareness of the power of tax authorities increases, the compulsory tax compliance behavior of digital content creators in Vietnam tends to increase.
H4: Tax awareness positively affects compulsory tax compliance behavior among digital content creators in Vietnam.
H5: The perception that the tax system is complex leads to increased compulsory tax compliance among individuals, business households, and organizations engaged in digital content creation activities in Vietnam.
H6: The compulsory tax compliance behavior of digital content creators in Vietnam is positively affected by tax information.
H7: Penalties have a beneficial effect on compulsory tax compliance behavior among digital content creators in Vietnam.
H8: Increased awareness of the possibility of tax audits will increase compulsory tax compliance behavior among digital content creators in Vietnam.

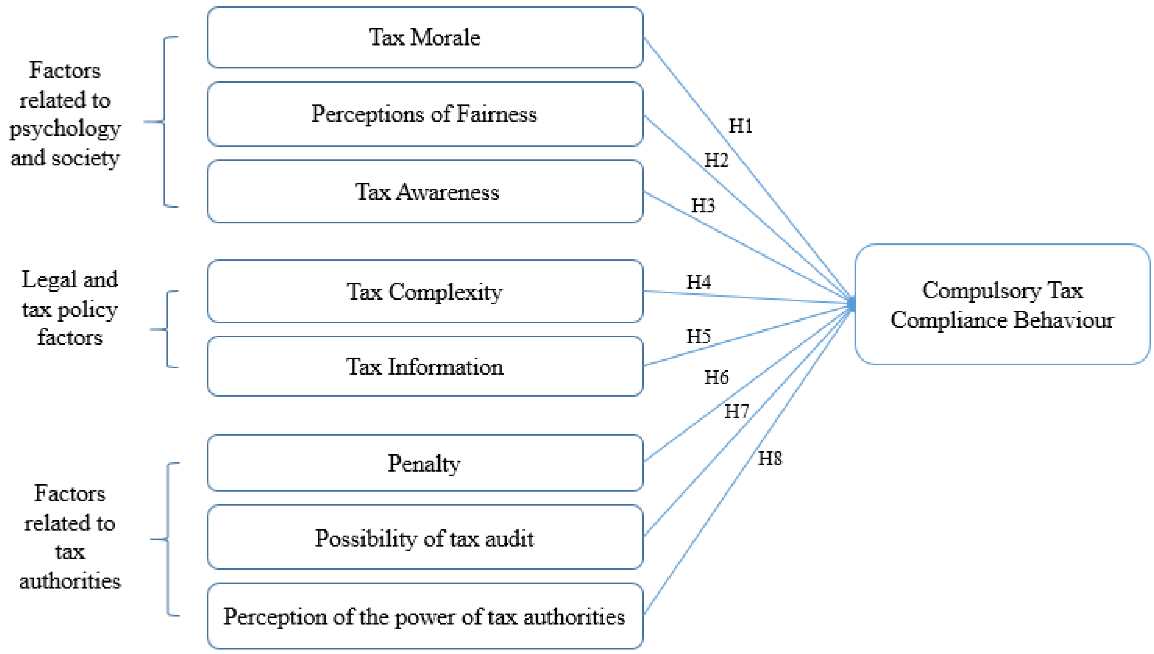
III. METHODOLOGY

A. The model

This research focuses on exploring the relationship between compulsory tax compliance behavior and three different factors related to psychology and society (Perceptions of Fairness, Tax Awareness, and Tax Morale), legal and tax policy factors (Tax Complexity and Tax Information), and tax authorities (Penalty, Possibility of a tax audit, and perception of the power of tax authorities). The research model was based on previous studies, and it observed eight variables affecting compulsory tax compliance behavior, showing diversity. The model was built based on the Slippery slope framework (Kirchler et al., 2008) and the theory of planned behavior (Ajzen, 1991).

Figure 1 shows the relationship between the eight independent variables and one dependent variable (compulsory tax compliance behavior).

Figure 1: The research model



Source: Authors' compilations

This study developed a scale based on theory and practice to measure the impact of tax management factors on digital content creation activities. It was divided into ten groups of factors, as presented in Table 3. A quantitative questionnaire using a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree) was developed to measure the observed variables related to the research topic. In addition to the main questions related to the research topic, a demographic questionnaire including gender, age, education level, social media platform used, and income level was administered to collect the participants' information.

Table 1: Variable measurement

Symbol	*Research question*	*References*
Tax Morale (TT)		
TT 01	I think I should honestly declare all my income to the tax authorities	Devos (2013); Taing & Chang (2020)
TT 02	I think that taxpayers should not declare lower income to reduce their tax liability	
TT 03	I will not evade or avoid taxes even if I have the opportunity to do so	
TT 04	I think paying taxes is my duty	
TT 05	I think tax evasion and avoidance are wrongful acts	
TT 06	I will always comply with and follow tax laws	

Perception of Fairness (CB)		
CB 01	I believe that distribution of tax burden is fair for taxpayers	Taing & Chang (2020)
CB 02	I believe that the tax system is fair	
CB 03	I think the tax system is fair for business households	
CB 04	I think taxpayers in Vietnam have paid taxes at an appropriate rate	
CB 05	I think the current tax system of Vietnam is fair	
Tax awareness (NhT)		
NhT 01	I know the amount of tax that a business household/individual/organization that creates content must pay annually.	Devos (2013)
NhT 02	I know the types of taxes that a business household, individual, organization that content creates must pay.	
NhT 03	I know when we have to pay value-added tax (or personal income tax, corporate tax, etc.).	
NhT 04	I know what the penalties are for tax evasion.	
NhT 05	I know the possibility of being audited by tax officials regarding my tax issues.	
NhT 06	I know how the tax authority determines the annual revenue for a business household/individual/organization participating in creating content.	
Tax complexity (PT)		
PT 01	The tax declaration is confusing.	Taing & Chang (2020)
PT 02	I find it difficult to calculate the annual tax that a business/individual/content creator has to pay.	
PT 03	The tax declaration or payment procedures are very complicated.	
PT 04	I spend a lot of time paying taxes.	
PT 05	Overall, I think the tax system in Vietnam is very complicated.	
Tax information (ThT)		
ThT 01	I can get accurate information about tax issues from many sources, such as television, newspapers, radio, and social networks	Taing & Chang (2020); Chen (2010)
ThT 02	The tax information I receive from the tax authority is clear and easy to understand	
ThT 03	The tax authority provides information and fully explains my questions (concerns) about taxes and related procedures when performing tax obligations	
ThT 04	I usually receive full information about my tax issues	
ThT 05	I am always provided with updated and relevant information about tax issues.	
Penalty (XP) Question: If a sole proprietorship is discovered by the tax authority to be evading taxes, what do you think is the likelihood of the following penalties occurring?		
XP 01	Pay taxes with a relatively small fine	Pham (2019);
XP 02	Pay a significant fine	

XP 03	Be subject to a more detailed tax audit in subsequent years	
XP 04	Be criminally prosecuted	
Possibility of tax audit (KT)		
KT 01	When a business/individual/organization creates digital content that commits tax fraud, what is the possibility of being audited?	Pham (2019)
KT 02	If audited, do you think the tax authority will be able to detect your tax fraud?	
KT 03	Do you think your 2024 tax return will be thoroughly examined?	
Perception of the power of tax authorities (QL) Question: Do you think it is likely that the tax authority will discover violations in a business household/individual/organization creating digital content similar to your household, in terms of ...		
QL 01	… Payments are made primarily in cash held off the books.	Verboon & Dijke (2007)
QL 02	… Tax evasion/avoidance detected.	
QL 03	… Income not fully reported on tax returns	
Compulsory tax compliance behaviour (TTBB) Question: When I pay my taxes as required, I will do so...		
TTBB 01	...even though I do not want to pay any taxes	Wahl et al. (2010)
TTBB 02	...because the tax authorities often check which businesses/individuals/organisations participate in creating content.	
TTBB 03	... because the penalties for tax evasion and tax avoidance are very strict	
TTBB 04	...because I do not know exactly how to avoid taxes (tax evasion) without attracting the attention of the tax authorities	
TTBB 05	…after I've thought a lot about how I can legally reduce the amount of tax payable.	

Source: Authors' compilations

B. Data

After completing the survey questionnaire, the research team collected official data from individuals, businesses, and organizations participating in digital content creation activities in Vietnam with various aspects through an online survey. The survey was sent to participants for more than one month (January to March 2025), and 282 responses were received. The data and contacts of the participants were anonymized and retained only for research purposes.

IV. RESULTS AND DISCUSSIONS

A. Descriptive statistics

We used the online survey method through Google Forms combined with sending survey forms to content creators via social networking platforms and Gmail. The data collection results for the cities are listed in Table 2. By sending 320 questionnaires online and collecting 282 questionnaires (reaching a rate of 88.13%), the number of valid survey questionnaires was 282 (accounting for 100% of the collected questionnaires). Thus, the number of valid questionnaires was 282, which was greater than the minimum sample size of 226 observations. During the data-processing stage, several adjustments were made to refine the dataset. Specifically, independent variables such as TT 02, TT 06, CB 03, CB 05, NhT 02, PT 01, PT 03, ThT 03, XP 01, XP 02, XP 03, KT 02, and KT 03 were removed for data correction purposes. However, these modifications had a minimal impact on the overall research results. Therefore, the research sample ensured the conditions for carrying out subsequent steps.

Table 2. Survey response results

City	*Frequency*	*Valid Percentage (%)*
Hanoi	84	29.8
Ho Chi Minh	66	23.4
Hai Phong	70	24.8

Da Nang	62	22
Total	282	100.0

Source: Authors' calculations

Table 3 presents the distribution of the sample characteristics based on the 282 observations collected in the quantitative study. The sample of content creators was predominantly male, comprising 51.4% of participants. The majority were aged between 20 and 30 years, representing 55.3% of the sample, followed by the younger age group (24.8 %). Regarding educational attainment, most content creators held a university degree (46.1%), with the next largest group having completed an intermediate or college-level education (20.6%). In terms of follower counts, those with between 1,000 and 10,000 followers constituted the largest segment, accounting for 23.4% of the sample. Content creators with one to three years of experience represented the highest proportion (29.1 %). The most commonly used platforms for content creation were Facebook (28.4%), TikTok (26.7%), YouTube (24.8%), and Instagram (15.3%), whereas LinkedIn was the least used, with only 4.1% of respondents. Additionally, the largest proportion of participants reported a monthly income of less than 5 million VND from content creation activities, accounting for 24.8%.

Table 3. Sample scale of the study

Criteria	***Number of observations***	***Percentages (%)***
Gender	***282***	***100***
Male	145	51.4
Female	137	48.6
Age	***282***	***100***
Under 20 years old	70	24.8
20 to 30 years old	156	55.3
31 to 40 years old	42	14.9
41 to 50 years old	14	5
Education level	***282***	***100***
Not graduated from high school	6	2.1
High School Graduate	32	11.3
Intermediate/College	58	20.6
University	130	46.1
Postgraduate	56	19.9
Experiences	***282***	***100***
Under 1 year	73	25.9
1 to 3 years	85	30.1
3 to 5 years	74	26.2
Over 5 years	50	17.8
Followers	***282***	***100***
Under 1,000	60	21.3
1,000 - 10,000	66	23.4

10,000 - 50,000	55	19.5
50,000 - 100,000	51	18.1
Over 100,000	50	17.7
Social media platforms used	***674***	***100***
Facebook	196	29.1
Instagram	103	15.3
Tiktok	180	26.7
Youtube	167	24.8
Linkedin	28	4.1
Average monthly income	***282***	***100***
Under 5 million dong	70	24.8
5 - 10 million dong	63	22.4
10 - 20 million dong	46	16.3
20 - 50 million dong	53	18.8
Over 50 million dong	50	17.7

Source: Authors' calculations

B. Measuring reliability and convergent validity of scales

SmartPLS software (version 3.0) was used to perform partial linear structural equation modeling (PLS-SEM) analysis to test the research hypotheses and measure the level of influence between variables in the model. Because of this, the model is not only theoretically tested, but also ensures practicality and reliability in data analysis. The model included eight independent variables and one dependent variable. The results of the reliability test of the scale with the independent and dependent variables are presented in Table 4.

Table 4. Reliability and convergent validity

Variable	*Cronbach's Alpha*	*rho_A*	*Composite Reliability*	*AVE*
CB	0.720	0.720	0.843	0.641
KT	1.000	1.000	1.000	1.000
ThT	0.796	0.796	0.867	0.620
NhT	0.819	0.820	0.874	0.581
PT	0.727	0.731	0.845	0.646
QL	0.754	0.756	0.859	0.640
TT	0.804	0.805	0.872	0.630
XP	1.000	1.000	1.000	1.000
TTBB	0.812	0.813	0.869	0.571

Source: Authors' calculations

Regarding reliability, the external factor loadings of all the items in the four variables were greater than 0.70, as stipulated by Hair et al. (2016). In addition, the internal reliability of a construct is considered reliable when the Cronbach's Alpha value is at least

0.7 (Nunnally & Beinstein, 1994; Pallant, 2001), while the composite reliability relative to the critical score from 0.6 to 0.7 is an effective indicator of the reliability of the construct (Hensele & Sarstedt, 2013). The convergent validity of the scale was assessed based on the Average Variance Extracted (AVE); the AVE values were greater than 0.5, thus confirming convergent validity (Hair et al., 2016). Table 5 presents the Outer Loading and shows the correlation between the observed variables and the parent latent variables. Observed variables with outer loadings below the threshold of 0.7 should be removed from the measurement model (Hair et al., 2021). In this study, the outer loadings of all the observed variables were above the threshold of 0.7. Therefore, all the observed variables were retained.

Table 5. Outer Loadings

Variables	***CB***	***KT***	***NhT***	***PT***	***QL***	***ThT***	***TT***	***TTBB***	***XP***
CB01	0.820								
CB02	0.785								
CB04	0.796								
KT 01		1.000							
NhT 01			0.779						
NhT 03			0.747						
NhT 04			0.773						
NhT 05			0.744						
NhT 06			0.767						
PT 02				0.822					
PT 04				0.790					
PT 05				0.799					
QL 01					0.824				
QL 02					0.808				
QL 03					0.824				
ThT 01						0.769			
ThT 02						0.784			
ThT 04						0.797			
ThT 05						0.800			
TT 01							0.802		
TT 03							0.798		
TT 04							0.769		
TT 05							0.806		
TTBB 01								0.750	
TTBB 02								0.792	
TTBB 03								0.779	

TTBB 04								0.719	
TTBB 05								0.735	
XP 04									1.000

Source: Authors' calculations

Table 6 presents the coefficients of determination R^2, adjusted R^2, and f^2 to assess the level of explanation and impact of factors on the dependent variable, compulsory compliance (TTBB). The R^2 value of TTBB was 0.791 and the adjusted R^2 was 0.785. In terms of the effect size f^2, variables CB, NhT, and PT have a small but noticeable impact on TTBB (f^2 is 0.021, 0.142, and 0.067, respectively). The variables KT, ThT, and XP have very small f^2 values (below 0.02), indicating a weak impact on compliance behavior.

Table 6. R square, R square adjusted and f square

Variables	***R SQUARE***	***R SQUARE ADJUSTED***	***F SQUARE (TTBB)***
CB			0.021
KT			0.009
NhT			0.142
PT			0.067
QL			0.017
ThT			0.007
TT			0.003
TTBB	0.791	0.785	
XP			0.005

Source: Authors' calculations

When using cross-loading, the external loading of an observed variable belonging to this construct must be greater than any cross-loading of the observed variable with all other constructs in the model (Hair et al., 2017). This result shows that all observed variables have cross-loading factors that are much lower than external loading factors (Table 7). The observed variables were guaranteed discriminant validity.

Table 7: Outer loadings and cross loadings of observed variables

Variables	***CB***	***KT***	***NhT***	***PT***	***QL***	***ThT***	***TT***	***TTBB***	***XP***
CB 01	0.820	0.474	0.630	0.607	0.608	0.598	0.599	0.613	0.499
CB 02	0.785	0.457	0.559	0.542	0.553	0.565	0.541	0.582	0.448
CB 04	0.796	0.422	0.628	0.556	0.562	0.548	0.592	0.621	0.485
KT 01	0.563	1.000	0.619	0.586	0.601	0.541	0.579	0.620	0.499
NhT 01	0.580	0.451	0.779	0.562	0.552	0.575	0.552	0.631	0.474
NhT 03	0.581	0.505	0.747	0.584	0.614	0.569	0.596	0.651	0.510
NhT 04	0.579	0.450	0.774	0.627	0.600	0.602	0.621	0.664	0.503
NhT 05	0.550	0.467	0.744	0.573	0.538	0.536	0.581	0.618	0.421

NhT 06	0.597	0.485	0.767	0.589	0.595	0.674	0.599	0.649	0.477
PT 02	0.608	0.500	0.642	0.822	0.637	0.614	0.626	0.689	0.506
PT 04	0.561	0.465	0.593	0.790	0.563	0.584	0.517	0.582	0.445
PT 05	0.541	0.446	0.621	0.799	0.575	0.568	0.564	0.635	0.483
QL 01	0.598	0.492	0.645	0.623	0.824	0.653	0.584	0.638	0.455
QL 02	0.566	0.486	0.577	0.542	0.808	0.595	0.558	0.581	0.475
QL 03	0.596	0.499	0.645	0.641	0.825	0.600	0.612	0.657	0.504
ThT 01	0.568	0.385`	0.579	0.562	0.570	0.769	0.553	0.595	0.471
ThT 02	0.546	0.419	0.602	0.556	0.579	0.784	0.536	0.576	0.468
ThT 04	0.545	0.438	0.605	0.576	0.597	0.797	0.576	0.592	0.447
ThT 05	0.584	0.460	0.657	0.612	0.623	0.800	0.624	0.623	0.534
TT 01	0.589	0.413	0.634	0.586	0.588	0.609	0.802	0.624	0.454
TT 03	0.564	0.477	0.641	0.535	0.561	0.567	0.799	0.576	0.487
TT 04	0.554	0.462	0.559	0.554	0.532	0.560	0.769	0.566	0.459
TT 05	0.583	0.487	0.624	0.582	0.589	0.575	0.806	0.595	0.464
TTBB 01	0.587	0.454	0.646	0.601	0.587	0.577	0.575	0.750	0.425
TTBB 02	0.566	0.513	0.678	0.657	0.603	0.613	0.591	0.792	0.551
TTBB 03	0.614	0.457	0.616	0.615	0.613	0.579	0.610	0.414	0.480
TTBB 04	0.556	0.424	0.604	0.547	0.567	0.586	0.525	0.791	0.449
TTBB 05	0.534	0.440	0.623	0.587	0.537	0.523	0.534	0.735	0.450
XP 04	0.597	0.499	0.627	0.596	0.584	0.611	0.587	0.625	1.000

Source: Authors' calculations

The method of assessing discriminant validity using the Fornell-Larcker table (Fornell & Larcker, 1981) suggests that discriminant validity is ensured when the square root of the AVE of each construct is greater than all the correlation coefficients of that construct with other constructs in the model (Hair et al., 2021). The results in Table 8 show that all constructs ensured discriminant validity.

Table 8: Fornell - Larcker

Variables	*CB*	*KT*	*NhT*	*PT*	*QL*	*ThT*	*TT*	*TTBB*	*XP*
CB	0.800								
KT	0.563	1.000							
NhT	0.758	0.619	0.762						
PT	0.711	0.586	0.771	0.804					
QL	0.718	0.601	0.762	0.738	0.818				

ThT	0.713	0.541	0.777	0.733	0.753	0.787			
TT	0.722	0.578	0.775	0.711	0.715	0.728	0.794		
TTBB	0.756	0.620	0.844	0.793	0.766	0.758	0.744	0.756	
XP	0.597	0.499	0.627	0.596	0.584	0.611	0.587	0.625	1.000

Source: Authors' calculations

The Heterotrait-Monotrait Ratio of Correlations (HTMT) was used to assess discriminability between the concepts in the model. According to the standard proposed by Henseler et al. (2015), the commonly accepted threshold for HTMT is 0.90 for exploratory studies and 0.85 for confirmatory studies. If the HTMT coefficient between the two concepts exceeds this threshold, it indicates a lack of discriminability between the measured concepts.

Table 9: HTMT Matrix

Variables	***CB***	***KT***	***NhT***	***PT***	***QL***	***ThT***	***TT***	***TTBB***	***XP***
CB									
KT	0.664								
NhT	0.985	0.684							
PT	0.980	0.686	0.996						
QL	0.973	0.692	0.966	0.991					
ThT	0.941	0.606	0.960	0.962	0.970				
TT	0.947	0.646	0.953	0.925	0.916	0.908			
TTBB	0.659	0.568	0.965	0.943	0.977	0.943	0.919		
XP	0.703	0.499	0.692	0.696	0.697	0.672	0.684	0.693	

Source: Authors' calculations

Strong correlations between observed variables in causal measurement models can cause biased estimates and errors. To detect multicollinearity, the Outer VIF is used for first-order variables, whereas the Inner VIF is applied for variables within the model (Sarstedt & Mooi, 2019). The results of the PLS Algorithm analysis in Table 10 show that the Outer VIF values of the first-order variables are all lower than the threshold of five (Hair et al., 2021). Therefore, collinearity was not observed in this study.

Table 10: Outer VIF

Variables	***Outer VIF***	***Variables***	***Outer VIF***	***Variables***	***Outer VIF***
CB 01	1.486	PT 02	1.428	TTBB 01	1.552
CB 02	1.395	PT 04	1.449	TTBB 02	1.719
CB 04	1.375	PT 05	1.414	TTBB 03	1.675
KT 01	1.000	QL 01	1.523	TTBB 04	1.463
NhT 01	1.742	QL 02	1.534	TTBB 05	1.509
NhT 03	1.544	QL 03	1.488	ThT 01	1.500
NhT 04	1.643	TT 01	1.633	ThT 02	1.594
NhT 05	1.549	TT 03	1.669	ThT 04	1.636
NhT 06	1.641	TT 04	1.548	ThT 05	1.616
		TT 05	1.684	XP 04	1.000

Source: Authors' calculations

C. Hypothesis testing

Evaluating the proposed research hypotheses alongside their p-values indicated that support varies in its degree of statistical significance. All hypotheses H2, H3, H4, and H5, which have p-values lower than the traditional cut-off point of 0.05, suggest that these results are statistically significant and support these relationships, as proposed. In contrast, Hypotheses H1, H6, and H7 seem to have p-values far exceeding 0.05, which indicates that there is insufficient statistical evidence to accept these relationships as true. H8 has a p-value of 0.076 and does not reach 0.05; however, it suggests a possibility to explore with a more lenient significance set; thus, closer scrutiny might be justified.

Table 11. Research hypothesis testing

Hypothesis	*Original Sample (O)*	*Sample Mean (M)*	*STDEV*	*T-Statistics*	*P-Values*	*Result*
H1: TT → TTBB	0.044	0.048	0.064	0.688	0.492	Not supported
H2: CB → TTBB	0.116	0.122	0.054	2.147	0.032	Supported
H3: QL → TTBB	0.110	0.107	0.048	2.275	0.023	Supported
H4: NhT → TTBB	0.357	0.356	0.049	7.245	0.000	Supported
H5: PT → TTBB	0.211	0.207	0.060	3.494	0.001	Supported
H6: ThT → TTBB	0.070	0.066	0.052	1.347	0.179	Not supported
H7: XP → TTBB	0.045	0.046	0.039	1.138	0.256	Not supported
H8: KT → TTBB	0.059	0.060	0.033	1.777	0.076	Not supported

Source: Authors' calculations

D. DISCUSSION

Research shows that perceptions of tax fairness have a positive impact on mandatory tax compliance, with a path coefficient of 0.116 (Kirchler, 2007; Wahl et al., 2010). This suggests that fairness, including horizontal equity (people in similar circumstances bear similar tax burdens) and vertical equity (higher-income people pay higher taxes), plays a key role in promoting tax compliance. Taxpayers' perceptions of fairness reinforce the legitimacy of the tax system and increase compliance, even in the presence of legal enforcement. This is especially important for digital content creators, who operate outside the internal control mechanisms of traditional businesses. In the context of Vietnam, where the legal framework for this sector is still developing, maintaining fairness in tax policy is considered a key factor in building a consensus and encouraging compliance. However, the results also show that the perception of fairness has a relatively weak impact compared to tax awareness (path coefficient 0.357); therefore, efforts to ensure fairness need to be combined with awareness raising and information transparency.

Tax authorities affected compulsory tax compliance as a result of this study, as suggested by previous studies (Nguyen et al., 2020; Wahl et al., 2008; Devos, 2008). In terms of participating in creating digital content, tax management in this field does not have specific regulations; therefore, it is difficult for individuals or organizations to calculate taxes themselves. However, tax authorities always emphasize taxable income and the tax rate for participating individuals or organizations. In addition, the power of tax authorities is extremely high when they are involved in the effects of income, tax rates, audit probabilities, and fines. Individuals or businesses are required to comply strictly with taxes if they do not want to be interrupted in their work. Taxpayers also want tax authorities to use their power to protect taxpayers and to help them feel that paying taxes is reasonable and comfortable.

The results of this study also show that tax awareness is closely related to the tax compliance behavior of digital content creators in Vietnam, consistent with the majority of previous studies on the role of awareness in both compulsory and voluntary tax compliance (Eriksen & Fallan, 1996; Devos, 2008; Rahmayanti et al., 2020; Dwiningtyas et al., 2023; Shoffan & Ernandi, 2023; Safitri, 2023). This is completely reasonable because when they have a better understanding of personal income tax and related obligations, they will be more aware of their role and responsibility in the state budget and tend to declare and pay taxes more fully. In addition, increasing communication and support through electronic platforms also helps the tax payment process to become more transparent and convenient. Systematizing modern electronic tax services also reduces tax evasion and encourages voluntary compliance, thus promoting sustainable development of the digital economy.

The complexity of the tax system is an important factor affecting the mandatory tax compliance behavior of digital content creators in Vietnam, which is consistent with Abdulazeer (2018), Gambo et al. (2014), Saad (2014), and Ayuba et al. (2016). These authors argue that a complex tax system reduces the intention to avoid tax obligations and promotes compliance behavior to limit the risk of being audited and sanctioned. At the same time, complexity also makes content creators proactively seek information and use the electronic tax-filing system, contributing to an increase in the frequency and quality of their interactions with tax authorities. As Youde and Lim (2019) emphasize, the more complex the tax system, the more serious the taxpayers are required to fulfill their tax obligations. Therefore, in the context of Vietnam, the high complexity of the tax system promotes mandatory compliance, especially for digital content creators who lack professional experience.

V. CONCLUSION

This study explores the determinants of mandatory tax compliance among digital content creators in Vietnam. The data are collected using a structured questionnaire distributed via email and social media, yielding 282 valid responses. The quantitative analysis was then conducted using Smart PLS 3.0. The results show that there are four factors that positively influence mandatory tax compliance: tax authority power, fairness, taxpayer awareness, and complexity of tax procedures. All of these factors were statistically significant. By contrast, tax morale, information, and inspections do not show significant impacts. Therefore, to enhance tax compliance, it is necessary to focus on enhancing the power of tax authorities, ensuring fairness, raising awareness, and simplifying tax procedures.

The results of this study are important for tax authorities and the digital content creation community in Vietnam in order to promote tax compliance. Tax authorities need to perfect policies suitable for content creation activities; classify individuals with unstable incomes to apply reasonable tax obligations; and coordinate with platforms such as YouTube, TikTok, and Facebook to share income data and support effective tax management. In addition, it is necessary to promote propaganda, encourage electronic tax declarations and payments, and create conditions for individuals to voluntarily comply. Inspection and examination work needs to focus on high-risk groups and strictly handle violations but still create favorable conditions for those who comply well. For individuals creating content, it is necessary to proactively register a business, declare and pay taxes honestly, improve understanding of tax laws, and avoid tax evasion or false declarations. In addition, it is necessary to actively use support tools to quickly and completely declare and pay taxes.

The SEM model has shown the factors affecting tax compliance in Vietnam, but there are still limitations. First, the high R^2 value (0.791) shows good explanatory power, but the results will be more objective if the model is supplemented with control variables, such as social network platform influence, subjective norms, or income (Kirchler et al., 2008). Second, many scales are subjective and easily influenced by personal feelings; therefore, it is necessary to apply other measurement methods, such as combining quantitative and qualitative methods (mixed methods), to increase reliability (Podsakoff et al., 2003). Third, the collected data are limited in representativeness; therefore, it is necessary to expand the survey to many different areas and aspects to improve the generalizability of the results (Byrne, 2016).

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