STRATEGIC LEVERS FOR IMPROVING PERSONAL INCOME TAX COMPLIANCE AMONG KEY OPINION CONSUMERS AND INDIVIDUAL BUSINESS OWNERS ON TIKTOK E-COMMERCE

Thanh Hai Nguyen Thi [*], The Nu Tran [**], Ta Quang Binh [***], Thu Hang Tran [****]

* University of Economics and Business, Vietnam National University, Hanoi, Vietnam
** International School, Vietnam National University, Hanoi, Vietnam
*** *Corresponding author*, Thuongmai University, Hanoi, Vietnam
Contact details: Thuongmai University, 79 Ho Tung Mau. ST, Hanoi, Vietnam
**** East Asia University of Technology, Hanoi, Vietnam

Abstract

This study investigates the factors affecting personal income tax (PIT) compliance among key opinion consumers (KOCs) and individual business owners on the TikTok e-commerce platform in Vietnam. Employing a quantitative research approach and survey data, the study utilizes multivariate regression analysis to examine the impacts of tax policy and legal framework, the quality of tax authority services, taxpayer awareness, knowledge, and behavior, and other socio-economic factors on PIT compliance. The results reveal that all four factors significantly influence tax compliance, with taxpayer awareness, knowledge, and behavior exerting the strongest effect. Based on these findings, the study proposes several practical recommendations, including enhancing tax education and communication, improving the quality of tax services, refining tax policies, and reducing compliance costs for small businesses. These recommendations aim to support tax authorities and policymakers in improving PIT compliance, ensuring stable government revenue, and promoting sustainable economic development in Vietnam's digital economy (Nu et al., 2025; Fadillah et al., 2022).

Keywords: Personal Income Tax Compliance, KOC, E-Commerce Platform, TikTok, Digital Economy

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1. INTRODUCTION

In the context of the rapid development of e-commerce in Vietnam, particularly on platforms like TikTok, personal income tax (PIT) compliance has emerged as a critical issue for both individuals and businesses engaging in online activities. The rise of key opinion consumers (KOCs) and individual

business owners using TikTok for business purposes has created new challenges for tax authorities in ensuring proper tax compliance. However, there is a significant gap in the literature regarding the specific factors influencing PIT compliance in this emerging digital business context. Previous research on tax compliance primarily focused on traditional business models and established tax systems, with limited attention given to digital platforms and new business models such as KOCs on TikTok (Duong, 2019; Nu et al., 2025). This study aims to fill this gap by investigating the factors affecting PIT compliance among KOCs and individual business owners on TikTok in Vietnam.

The main aim of this study is to analyze and identify the key determinants that influence PIT compliance in the context of the TikTok e-commerce platform. Specifically, this research seeks to answer the following research questions:

RQ1: What are the main factors influencing personal income tax compliance among key opinion consumers and individual business owners on TikTok?

RQ2: How do tax policy, the quality of tax services, taxpayer awareness, and socio-economic factors affect personal income tax compliance in this digital environment?

RQ3: What practical recommendations can be made to improve personal income tax compliance for this group?

This study is grounded in the theory of planned behavior (TPB) and the expectancy-value theory (EVT) (Ajzen, 1991; Wigfield & Eccles, 2000). The TPB suggests that individuals' compliance with taxes is influenced by their attitudes, intentions, and perceived control over the behavior, while EVT emphasizes that individuals will comply if the perceived benefits outweigh the compliance costs. The research examines how these theoretical frameworks apply to the unique context of TikTok e-commerce, where traditional tax compliance factors may interact with new digital behaviors.

The relevance of this study is significant for several reasons. First, it addresses the growing need for effective tax policy and administration in the digital economy, especially as platforms like TikTok rapidly gain popularity as business tools. Second, it provides insights into how tax authorities can improve PIT compliance for a large and increasingly important group of taxpayers — KOCs and individual entrepreneurs on TikTok. Finally, the findings of this research will contribute to the broader understanding of tax compliance behavior in the digital age and provide recommendations for policymakers and tax authorities to adapt to this changing environment.

This research uses a quantitative methodology, specifically multivariate regression analysis, to evaluate the relationships between various factors and PIT compliance. A survey of 219 KOCs and individual business owners on TikTok was conducted to collect data on key variables such as tax policy, quality of tax services, taxpayer knowledge, and socio-economic conditions. The study finds that taxpayer awareness and knowledge, as well as the quality of tax authority services, have the most significant impact on PIT compliance.

The contributions of this study are threefold:
1) It identifies the key determinants of PIT compliance for a new and understudied group — KOCs and individual business owners on TikTok.

2) It provides policy recommendations for improving tax compliance in the digital economy, particularly for small business owners using social media platforms for commercial activities.

3) It contributes to the growing body of research on tax compliance by applying established theoretical frameworks to the evolving digital business environment.

The structure of this paper is as follows. Section 2 reviews the relevant literature on tax compliance, focusing on key theories and previous studies related to PIT compliance in digital environments. Section 3 analyzes the research methodology used to conduct empirical research, including the data collection process and the statistical tools employed. Section 4 presents the results of the data analysis. Section 5 discusses the implications of these results. Finally, Section 6 concludes the paper and offers policy recommendations for improving PIT compliance among KOCs and individual business owners on TikTok.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

2.1. Literature review

Recent studies in the context of the digital economy have begun to explore tax compliance among social media influencers and e-commerce actors. For instance, Prihatiningtias and Karo Karo (2021) examined income tax compliance of social media influencers during the COVID-19 pandemic in Indonesia, highlighting how the global crisis altered the behavior and tax compliance patterns of digital entrepreneurs. Their findings suggest that economic disruption can significantly affect both the awareness and willingness of influencers to comply with tax obligations.

Broader analyses of legal frameworks in the digital economy emphasize that existing tax systems face new challenges in adapting to the rise of digital platforms. Jin et al. (2023) explore how platform data quality, transparency, and efficiency can either enhance or hinder tax compliance. Study argues that a lack of robust data systems on digital platforms can create opportunities for tax evasion, which is especially concerning for platforms like TikTok, where users engage in commercial activities that are often less regulated.

Research on platform data quality and user behavior on TikTok e-commerce. Mahran et al. (2023) further support the idea that digital platform characteristics such as ease of use, service reliability, and data transparency moderate tax compliance behavior. Mahran et al.'s (2023) findings suggest that the more seamless and transparent the e-commerce platform experience, the higher the level of voluntary compliance among users, particularly individual business owners and KOCs who rely heavily on the platform for their businesses.

In addition to these studies, Chen et al. (2025) examine the role of digital transformation in enhancing tax compliance in China, noting that the integration of digital technologies in tax administration systems can reduce opportunities for tax avoidance and improve compliance rates. Similarly, Fadillah et al. (2022) focus on how legal frameworks in the digital economy are evolving to

address these challenges, emphasizing that a clear, fair, and efficient regulatory framework is crucial to ensuring high compliance levels among digital entrepreneurs.

Recent studies have also highlighted that tax compliance among individuals and business owners on digital platforms is influenced not only by traditional factors such as tax rates, penalties, and tax knowledge but also by emerging factors related to digital technologies, platform data, and perceptions of fairness. For instance, research by Astuti et al. (2024) shows that tax rate perceptions, referral group influence, and fairness perceptions significantly affect tax compliance in e-commerce. Furthermore, Lusala et al. (2025) found that tax literacy positively impacts digital income tax compliance among e-commerce traders in Kenya.

The application of digital technologies and big data by tax authorities or platforms can create new challenges. As seen in the study by Chen et al. (2025), digital transformation could lead to tax evasion if the regulatory environment is not favorable. Therefore, when studying tax compliance among KOCs and individual business owners on platforms like TikTok, it is essential to consider platform data quality, platform-tax authority interactions, and perceptions of fairness and transparency as additional factors influencing compliance.

In the era of digital commerce and platform-driven economies, recent empirical studies highlight that tax compliance among individual business operators and platform-based sellers is shaped not only by traditional determinants such as tax rates, penalties, and taxpayer knowledge but also by emerging digital-era factors. For example, the mandatory roll-out of e-invoicing in Peru raised declared value-added tax (VAT) liabilities by over 5%, signaling that the digitalization of tax administration strengthens monitoring and deterrence (Bellon et al., 2022). Moreover, a study of e-commerce sellers found that perceptions of tax rates, peer (referral) group influences, and perceived equity significantly impacted compliance behavior (Astuti et al., 2024). More broadly, research on digital economy taxation emphasizes that weak legal frameworks, limited coordination, and inadequate technology infrastructure undermine effective tax enforcement in the e-commerce sector (Nga, 2025).

This body of literature underscores the increasing complexity of tax compliance in the digital age. While the digital economy offers significant opportunities for business owners, it also presents challenges for tax authorities in terms of monitoring and enforcing tax obligations. Therefore, understanding the factors that influence PIT compliance, particularly in new digital contexts such as TikTok e-commerce, is essential for the development of effective tax policies.

2.2. Theoretical background

Compliance with PIT policies plays a crucial role in ensuring national budget revenues. However, the implementation and monitoring of tax collection from individual business owners on e-commerce platforms, particularly KOCs on TikTok-pose significant challenges. The factors affecting PIT compliance among these groups can be analyzed through various theories and models established in previous studies.

The TPB, introduced by Ajzen (1991), posits that an individual's actions are determined by their attitudes toward the behavior, their intention to perform the behavior, and their perceived behavioral control. In the context of taxation, individuals with a positive attitude and clear awareness of their tax responsibilities are more likely to comply with tax regulations.

The EVT, introduced by Wigfield and Eccles (2000), is also a useful framework for understanding tax compliance behavior. According to EVT, individuals are inclined to comply with tax obligations if they believe the expected benefits of compliance outweigh the associated costs. For KOCs and individual entrepreneurs on TikTok, if they perceive that tax compliance yields long-term benefits and helps them avoid legal risks, they are more likely to comply with PIT regulations.

Another important factor is tax awareness and understanding of the tax system. Research indicates that individuals with a better grasp of tax regulations, allowable deductions, and their tax obligations tend to exhibit higher levels of compliance. Providing comprehensive and accurate information about tax matters, as well as ensuring a transparent and equitable tax system, are critical measures to enhance PIT compliance rates.

Legal factors, such as the clarity and fairness of tax policies and the consistent application of penalties for non-compliance, also play a vital role in promoting tax compliance. Conversely, a complex, opaque, or ambiguous tax system may create opportunities for individuals to exploit loopholes, thereby reducing compliance levels.

In summary, factors such as tax awareness, knowledge of tax regulations, the fairness of the tax system, and various psychosocial variables significantly influence the tax compliance behavior of KOCs and individual business owners on the TikTok e-commerce platform. Addressing and improving these factors is essential for enhancing tax collection effectiveness and reducing tax evasion in this sector.

This study employs a quantitative modeling approach combined with survey methods to analyze the factors affecting PIT compliance among KOCs and individual business owners on the TikTok e-commerce platform. Specifically, the research utilizes linear regression models and panel data analysis to evaluate the relationships between influencing factors and the degree of tax compliance.

2.3. Research hypotheses

Tax policy and legal framework, as reflected in the fairness of the tax system, PIT rates, the clarity and rigor of regulations, as well as the severity of penalties for violations, have a significant positive influence on the level of PIT compliance among KOCs and individual entrepreneurs on TikTok. According to tax compliance theory, legal policy factors such as fairness, transparency, rationality, and strictness in regulations can either motivate or hinder taxpayers' compliance behavior (Alm & McClellan, 2012; Simon & Clinton, 2002). For new

groups such as KOCs, influencers, and online business owners on digital platforms, the rapid evolution of the digital business environment demands a tax law system that is both practical and ensures fairness and transparency. Previous studies have shown that when tax regulations are clear, transparent, reasonable, and accompanied by effective penalty mechanisms, the likelihood of tax compliance among individual business owners increases (Nu et al., 2025; Duong, 2019; Fadillah et al., 2022).

H1: Tax policy and legal framework have a positive impact on personal income tax compliance among key opinion consumers and individual business owners on the TikTok e-commerce platform.

The quality of tax authority services, reflected in the simplicity and transparency of tax procedures, the competence and attitude of tax officials, and the effectiveness of inspection and audit activities, exerts a positive influence on PIT compliance among KOCs and individual business owners on TikTok. According to the Public Service Quality model and tax compliance theory, the service quality of tax authorities plays a crucial role in facilitating compliance, building trust, and reducing psychological barriers for taxpayers (Alm & McClellan, 2012; Kirchler, 2007). Factors such as straightforward administrative procedures, professional and supportive tax officers, and fair and transparent inspection processes all contribute to enhancing voluntary compliance among individual entrepreneurs (Duong, 2019; Alshira'h & Abdul-Jabbar, 2020; Fadillah et al., 2022). In the context of new business models like KOCs and individual entrepreneurs on platforms such as TikTok, access to digital tax services, electronic procedures, and prompt support is increasingly essential. High-quality tax services can help reduce hesitation, foster trust, and strengthen voluntary PIT compliance among these groups.

H2: The quality of services provided by tax authorities has a positive impact on personal income tax compliance among key opinion consumers and individual business owners on the TikTok e-commerce platform.

Taxpayers' awareness, knowledge, and behavior-manifested through their understanding of tax obligations, proficiency in PIT declaration procedures for e-commerce activities, awareness of tax violation regulations, and their proactive approach to learning and fulfilling tax duties, positively affect PIT compliance among KOCs and individual business owners on TikTok. According to the TPB and tax compliance theory, factors such as awareness, knowledge, and behavior are decisive for voluntary tax compliance (Ajzen, 1991; Kirchler, 2007). Taxpayers who clearly understand their obligations, the declaration process, and the consequences of non-compliance, and who actively seek out tax information, are more likely to comply (Oktaviani et al., 2017; Duong, 2019; Fadillah et al., 2022). In the digitized business environment of KOCs and individual entrepreneurs on TikTok, the diversity in education, knowledge, and attitudes toward PIT regulations further highlights the importance of awareness and proactive information updating.

When taxpayers' awareness, knowledge, and proactive behaviors regarding taxation are enhanced, PIT compliance will be significantly improved.

H3: Taxpayers' awareness, knowledge, and behavior have a positive impact on personal income tax compliance among key opinion consumers and individual business owners on the TikTok e-commerce platform.

Other socio-economic factors — including awareness of public spending funded by taxes, costs associated with tax compliance (such as payable taxes, administrative costs, fees for hiring tax consultants, and the time required for tax settlement), as well as the current socio-economic context (e.g., economic hardship, financial burden) — exert a positive influence on PIT compliance among KOCs and individual entrepreneurs on TikTok. According to the economic deterrence theory and recent empirical studies, non-legal factors such as awareness of the role of taxes in public spending, compliance costs, and macroeconomic conditions (financial difficulties, social instability, etc.) significantly affect individuals' tax compliance behaviors (Fadillah et al., 2022; Duong, 2019). Specifically, when taxpayers understand that taxes are used for tangible public purposes, trust in the government and motivation to comply with taxes increase. Conversely, high compliance costs, cumbersome procedures, or excessive financial burdens during economic downturns tend to reduce compliance among individual entrepreneurs, including those operating on digital platforms like TikTok.

H4: Other socio-economic factors have a positive impact on personal income tax compliance among key opinion consumers and individual business owners on the TikTok e-commerce platform.

3. RESEARCH METHODOLOGY

This research utilizes a quantitative research approach to analyze the factors influencing PIT compliance among KOCs and individual business owners on the TikTok e-commerce platform. The methodology is structured around empirical data collection via surveys, followed by statistical analysis to evaluate the relationships between influencing factors and PIT compliance.

3.1. Survey methodology

A survey was conducted among 219 KOCs and individual business owners on the TikTok platform. Respondents were selected through a stratified random sampling method, where the sample was drawn from TikTok users who actively engaged in e-commerce activities. Specifically, the respondents were selected from accounts with significant follower counts, defined as having at least 5000 followers, a threshold that ensures that the accounts are influential and represent users with a substantial presence on the platform. This criterion was chosen because larger accounts are more likely to engage in business activities, making them relevant to the study's focus on e-commerce sellers.

To ensure the sample accurately represented the broader TikTok seller population, several factors

were taken into account, including business activity (e.g., frequency of posts related to selling products or services), engagement rate (such as likes, comments, and shares), and geographical distribution of sellers within Vietnam. We also included a balanced representation of business types, considering both product-based and service-based sellers on the TikTok platform.

The respondents were approached randomly within these predefined categories, ensuring that the sample was not biased toward any single group of TikTok sellers. This random sampling technique aimed to capture a wide spectrum of perspectives from users who varied by business scale, follower size, and product type, while excluding irrelevant accounts (such as those with inactive or unrelated content). After screening for these criteria, 227 responses were initially collected. However, after removing invalid questionnaires (e.g., those with incomplete information or uniform answers across all factors), 219 valid responses were retained for analysis. This final sample is considered to be broadly representative of the TikTok seller population within Vietnam.

3.2. Data analysis methods

Data collected from the survey were analyzed using several statistical methods to assess the relationships between the independent variables (taxpayers' awareness, knowledge, and behavior regarding PIT — *ND*, quality of services provided by tax authorities — *QT*, tax policy and legal framework — *PL*, and other socio-economic factors — *BS*) and the dependent variable, PIT compliance (*TT*). The primary analysis method employed was multivariate regression analysis, specifically an ordinary least squares (OLS) regression model. This method was chosen because it allows for the identification of relationships between multiple independent factors and the outcome of interest (*TT*) while controlling for potential confounding factors.

In addition to regression analysis, Cronbach's alpha was used to assess the reliability of the measurement scales, and exploratory factor analysis (EFA) was conducted to identify underlying factors among the independent variables. These techniques ensure the validity and reliability of the data, enabling a comprehensive understanding of the factors influencing PIT compliance.

3.3. Alternative research methods

In addition to the primary survey methodology employed in this study, several alternative research methods could be suitable for researching PIT compliance among KOCs and individual business owners on the TikTok platform. These methods include qualitative approaches and mixed methods that can provide deeper insights and complement the quantitative findings.

• Qualitative interviews and case studies: A qualitative approach, such as in-depth interviews

or case studies, would allow researchers to explore the nuances of PIT compliance among TikTok sellers in greater detail. Interviews with a smaller sample of KOCs and business owners would enable the researcher to understand personal attitudes, challenges, and motivations behind tax compliance behaviors. This method would be particularly useful in capturing the contextual factors that influence compliance, which may not be fully captured through surveys alone. Interviews could focus on topics such as the understanding of tax laws, the perception of tax authorities, and the socio-cultural factors that impact sellers' willingness to comply with tax regulations.

• Focus groups: Focus groups are another qualitative method that could complement the survey data. By gathering groups of TikTok sellers to discuss topics related to tax compliance, researchers could observe group dynamics and uncover shared attitudes and beliefs about the tax system, which may not be apparent from individual surveys. Focus groups would facilitate discussions on common barriers to compliance, such as perceived unfairness in the tax system or challenges in navigating tax regulations for e-commerce businesses.

• Mixed methods approach: A mixed methods approach could be used to combine the strengths of both quantitative and qualitative data collection. For example, surveys could be administered to a large sample to gather broad, generalizable data on PIT compliance, while qualitative interviews or focus groups could provide deeper insights into the specific attitudes, beliefs, and behaviors behind the survey responses. This approach would allow for a more holistic understanding of the factors influencing tax compliance among TikTok sellers, integrating statistical patterns with personal experiences and perceptions.

• Secondary data analysis: Another potential method would be the use of secondary data analysis. This could involve analyzing existing datasets from tax authorities, e-commerce platforms, or governmental agencies related to PIT compliance. By using secondary data, researchers could examine trends over time, explore the effectiveness of previous interventions, or compare compliance rates across different demographics. However, the limitation of this method would be its reliance on the availability and accuracy of existing data.

While the current study relies on a quantitative survey to collect data from a large, representative sample of TikTok sellers, these alternative methods could provide complementary insights. For instance, qualitative methods would offer a deeper exploration of individual experiences, while mixed methods could ensure a more comprehensive understanding of PIT compliance in the context of digital platforms.

3.4. Regression model

The regression model employed in this study is presented in Eq. (1).

$$TT = \beta_0 + \beta_1 \times PL + \beta_2 \times QT + \beta_3 \times ND + \beta_4 \times BS + \varepsilon \tag{1}$$

where, β_1–β_4 are the regression coefficients and β_0 is the intercept term, ε is the error term.

Table 1. Basis for developing the research model

Variables	Code	Description	Source
Tax policy and legal framework (*PL*)	PL1	Fairness of the tax system	Nu et al. (2025)
	PL2	PIT rate	Duong (2019)
	PL3	Clarity and rigor of PIT regulations	Fadillah et al. (2022)
	PL4	Severity of PIT violation penalties	Nu et al. (2025)
Quality of services provided by tax authorities (*QT*)	QT1	Tax filing procedures	Duong (2019), Alshira'h and Abdul-Jabbar (2020)
	QT2	Competence and attitude of tax officers	Fadillah et al. (2022)
	QT3	Tax authority's review and inspection activities	Oktaviani et al. (2017)
Taxpayers' awareness, knowledge, and behavior regarding PIT (*ND*)	ND1	PIT payment is a mandatory obligation	Oktaviani et al. (2017), Duong (2019)
	ND2	Understanding the PIT declaration and payment process for e-commerce	Fadillah et al. (2022)
	ND3	Understanding of tax violation regulations	Nu et al. (2025)
	ND4	Proactivity in seeking information and declaring PIT	Alshira'h and Abdul-Jabbar (2020)
Other socio-economic factors (*BS*)	BS1	Public spending from tax revenue	Fadillah et al. (2022)
	BS2	Tax compliance costs such as payable taxes, administrative costs, hiring tax agents, and settlement time, etc.	Fadillah et al. (2022)
	BS3	Economic difficulties and heavy financial burdens	Duong (2019)
PIT compliance of KOCs and individual business owners on the TikTok e-commerce platform (*TT*)	TT1	Registering for taxes as required	Nu et al. (2025)
	TT2	Providing accurate, complete, and timely information related to tax obligations	Duong (2019)
	TT3	Fully declaring taxes and making correct and sufficient tax payments	Fadillah et al. (2022)
	TT4	Paying taxes on time	Oktaviani et al. (2017)

Source: Authors' elaboration.

4. RESULTS

To investigate the factors influencing tax compliance, the research employed a survey method targeting KOCs and individual business owners active on TikTok. Respondents were randomly selected from accounts with substantial follower counts and clear business operations, ensuring the sample represented individuals engaged in e-commerce activities on the platform. A total of 227 responses were collected. After removing invalid questionnaires — such as those with incomplete information or uniform answers across all factors — 219 valid responses were retained for analysis. All valid responses were coded and subsequently analyzed using SPSS software.

4.1. Sample description

The descriptive statistics of the survey sample include indicators such as gender, age, educational background, income, and tax payment history of the 219 participants. The sample consisted of 60.7% female and 39.3% male respondents. Most participants were between 18 years old and 40 years old, accounting for 89.5% of the sample. Regarding educational attainment, 38.8% had a vocational/technical qualification and 37% held a college or university degree. The majority of respondents had an income ranging from VND 21 to 40 million per month, making up 53.9% of the sample. For tax payment history, about 43% had paid taxes within the past year.

Table 2. Descriptive statistics of research variables

Code	N	Minimum	Maximum	Mean	Std. deviation
PL1	219	1.00	5.00	3.6073	1.12157
PL2	219	1.00	5.00	3.9132	0.91709
PL3	219	1.00	5.00	3.8858	0.87824
PL4	219	1.00	5.00	3.9954	0.96497
QT1	219	1.00	5.00	3.6986	0.85163
QT2	219	1.00	5.00	3.5525	0.81878
QT3	219	1.00	5.00	3.4749	0.76809
ND1	219	1.00	5.00	4.1187	0.75088
ND2	219	1.00	5.00	4.0685	0.80130
ND3	219	1.00	5.00	3.8767	0.75319
ND4	219	1.00	5.00	3.8311	0.77445
BS1	219	1.00	5.00	3.8721	0.73078
BS2	219	1.00	5.00	3.8493	0.67057
BS3	219	1.00	5.00	3.8813	0.72603
TT1	219	2.00	5.00	3.7991	0.53826
TT2	219	2.00	5.00	3.6210	0.57287
TT3	219	2.00	5.00	3.8082	0.55828
TT4	219	2.00	5.00	3.8630	0.59774
Valid N (listwise)	219				

Source: Authors' calculations based on survey data.

Based on the results of the statistical tests, the standard deviations of the observed variables are relatively stable, with most values below 1. However, the observed variable *PL1* has a standard deviation of 1.12, indicating considerable data dispersion and significant variation in respondents' answers. The results also show that responses for the independent variables mainly fall within

the range of 3 to 4 on the Likert scale. Therefore, it can be concluded that the level of PIT compliance among KOCs and individual business owners on the TikTok e-commerce platform is relatively high.

4.2. Reliability testing of the measurement scales using Cronbach's alpha

To assess the reliability of the measurement scales and determine the suitability of the variables, Cronbach's alpha was calculated for each factor. The criterion for acceptable reliability was set as Cronbach's alpha > 0.6, which is generally considered the minimum acceptable value.

The results of the Cronbach's alpha calculations for the factors used in this study are as follows:
- Tax compliance (*TT*): Cronbach's alpha = 0.619. This suggests that while the scale demonstrates a reasonable level of internal consistency, there may still be some variability in how the items within the scale are perceived by respondents. The relatively low value indicates that some items in the tax compliance scale could be slightly less cohesive and may require further refinement in future studies.
- Tax policy and legal framework (*PL*): Cronbach's alpha = 0.834. This indicates strong internal consistency among the items measuring the *PL*. This scale is considered reliable and provides confidence that the items are well aligned in measuring the concept of tax policy and its influence on PIT compliance.
- Quality of services provided by tax authorities (*QT*): Cronbach's alpha = 0.640. This is slightly above the minimum acceptable level. While this is an acceptable value, it suggests that the scale may be marginally reliable and may benefit from the inclusion of additional items or adjustments to improve consistency across the questions.

- Taxpayers' awareness, knowledge, and behavior (*ND*): Cronbach's alpha = 0.734. This is well above the acceptable threshold. This indicates that the scale has a good internal consistency and provides confidence in the reliability of the measurement for this factor.
- Other socio-economic factors (*BS*): Cronbach's alpha = 0.817. The Cronbach's alpha scale is considered high, suggesting that the items in this scale are highly consistent with each other, and the scale is reliable for further analysis.

The results show that most scales have acceptable or good internal consistency. However, the tax compliance scale, with a Cronbach's alpha of 0.619, and the quality of services provided by tax authorities scale, with a Cronbach's alpha of 0.640, are on the lower end of the acceptable range. The tax compliance scale, in particular, demonstrates a marginally acceptable level of reliability, which might indicate that some of the items are not as strongly correlated as expected. This could reflect variability in how respondents interpret or prioritize different aspects of tax compliance. As a result, further refinement of this scale may be necessary to improve the internal consistency of the items. It might involve rewording certain questions or adding additional items to better capture the construct of tax compliance.

Similarly, the quality of services provided by the tax authorities' scale could also benefit from further evaluation. The Cronbach's alpha of 0.640, while acceptable, suggests that the scale might not fully capture all aspects of the respondents' experiences with tax authorities. It may be useful to consider additional dimensions of service quality or include more specific questions to ensure that the scale comprehensively measures this factor.

Table 3. Results of Cronbach's alpha analysis for the dependent variables

Code	Scale mean if item deleted	Scale variance if item deleted	Corrected item-total correlation	Squared multiple correlation	Cronbach's alpha if item deleted
TT1	11.2922	1.602	0.369	0.183	0.567
TT2	11.4703	1.553	0.360	0.153	0.574
TT3	11.2831	1.378	0.538	0.300	0.439
TT4	11.2283	1.544	0.333	0.119	0.597
PL1	11.7763	3.129	0.597	0.435	0.633
PL2	11.8265	3.172	0.513	0.381	0.681
PL3	12.0183	3.394	0.474	0.279	0.702
PL4	12.0639	3.234	0.518	0.331	0.678
QT1	7.0274	1.687	0.480	0.297	0.506
QT2	7.1735	1.621	0.568	0.342	0.377
QT3	7.2511	2.152	0.325	0.119	0.703
ND1	11.7945	5.549	0.613	0.377	0.812
ND2	11.4886	6.187	0.662	0.442	0.782
ND3	11.5160	6.288	0.679	0.474	0.777
ND4	11.4064	5.875	0.693	0.498	0.767
BS1	7.7306	1.647	0.609	0.513	0.814
BS2	7.7534	1.810	0.589	0.489	0.828
BS3	7.7215	1.376	0.833	0.695	0.570

Source: Authors' calculations based on survey data.

Thus, the model retains four measurement scales representing the influencing factors and one scale representing PIT compliance among KOCs and individual business owners on the TikTok e-commerce platform.

4.3. Exploratory factor analysis

The EFA method plays a critical role in assessing the convergence of observed variables within a single factor and the clear distinction among extracted factors. According to Hair et al. (1998), the degree of association between an observed variable and a factor is measured by the factor loading coefficient, which is also known as the simple correlation between the variable and the factor. The standard thresholds for factor loadings are as follows: a loading greater than 0.3 is considered the minimum acceptable level, greater than 0.4 is deemed important, and a loading

above 0.5 is regarded as having practical significance. In addition to factor loadings, the Kaiser-Meyer-Olkin (KMO) coefficient is also utilized to evaluate the overall suitability of the data for conducting EFA.

4.3.1. Exploratory factor analysis for independent variables

Results for the first-round EFA for independent variables are presented below.

Based on the analysis results, the KMO value is 0.650, which falls within the acceptable range of $0.5 \leq KMO \leq 1$, indicating that the collected data are suitable for conducting EFA. Additionally, Bartlett's test of sphericity for the correlation of observed variables within the measurement scales yielded a significance level (Sig.) less than 0.001 (Sig. < 0.05). This demonstrates that the observed variables are correlated within the overall sample, confirming the appropriateness of the data for EFA.

Table 4. KMO and EFA suitability test results for independent variables

Kaiser-Meyer-Olkin measure of sampling adequacy		0.650
Bartlett's test of sphericity	Approx. Chi²	1011.804
	df	91
	Sig.	< 0.001

Source: Authors' calculations based on survey data.

Table 5. Results of the extracted variance analysis for the independent variables

Component	Initial eigenvalues			Extraction sums of squared loadings			Rotation sums of squared loadings		
	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %
1	3.031	21.647	21.647	3.031	21.647	21.647	2.702	19.298	19.298
2	2.247	16.050	37.696	2.247	16.050	37.696	2.253	16.095	35.393
3	2.021	14.439	52.135	2.021	14.439	52.135	2.243	16.023	51.415
4	1.694	12.102	64.237	1.694	12.102	64.237	1.795	12.822	64.237
5	0.958	6.840	71.077						
6	0.740	5.287	76.364						
7	0.593	4.234	80.598						
8	0.553	3.952	84.550						
9	0.491	3.509	88.059						
10	0.433	3.095	91.154						
11	0.426	3.041	94.196						
12	0.355	2.538	96.734						
13	0.286	2.043	98.777						
14	0.171	1.223	100.000						

Source: Authors' calculations based on survey data.

The percentage of variance extracted is 64.237%, which is greater than 50%. This indicates that the four factors extracted through EFA account for 64.237% of the total variance in the data. Additionally, all extracted factors have eigenvalues greater than 1, so all factors are retained in the analysis model.

Table 6. Results of the rotated factor matrix for the independent variables

Code	Component			
ND2	1	2	3	4
ND4	0.840			
ND3	0.833			
ND2	0.803			
ND1	0.777			
PL1		0.797		
PL4		0.751		
PL2		0.730		
PL3		0.693		
BS3			0.936	
BS1			0.814	
BS2			0.799	
QT2				0.851
QT1				0.789
QT3				0.620

Note: Extraction method — principal component analysis. Rotation method — varimax with Kaiser normalization. Rotation converged in 5 iterations.
Source: Authors' calculations based on survey data.

Based on the results of the rotated factor matrix, all observed variables included in the analysis meet the criteria for factor loadings, with all loading values exceeding 0.5. This confirms that there are no weak variables that need to be excluded. Furthermore, the results indicate that none of the observed variables simultaneously load onto two different factors with similar loading values; in other words, there is no cross-loading that could disrupt the factor structure, thereby ensuring that the factor structure is clear and distinct. Four factors representing the determinants of PIT compliance among KOCs and individual business owners on the TikTok e-commerce platform are identified, with 14 representative variables arranged as in the original model. Thus, the factor structure is confirmed to be consistent with the theoretical framework, and the research model remains unchanged.

4.3.2. Exploratory factor analysis for the dependent variable

Based on the EFA results for the dependent variable, the KMO value is 0.666, which satisfies the condition $0.5 \leq KMO \leq 1$, indicating that EFA is appropriate for the actual data. The test of correlations among the observed variables within the measurement scale yielded a significance value (Sig. from Bartlett's test) of less than 0.001 (Sig. < 0.05), showing that the observed variables are correlated within the sample, and thus the data are suitable for EFA.

Table 7. KMO and EFA suitability test results for the dependent variable

Kaiser-Meyer-Olkin measure of sampling adequacy		0.662
Bartlett's test of sphericity	Approx. Chi²	102.409
	df	6
	Sig.	< 0.001

Source: Authors' elaboration.

Table 8. Rotated factor matrix results
for the dependent variable

Component	Component 1
TT4	0.810
TT1	0.667
TT2	0.645
TT3	0.606

Source: Authors' elaboration.

The analysis of the rotated factor matrix for the dependent variable revealed that only a single factor was extracted from the set of observed variables included in the analysis. This result is significant, as it indicates that the factor matrix cannot be rotated due to its unidimensionality. In other words, all observed variables of the dependent variable measure the same underlying concept or aspect and exhibit strong convergence.

This study thus identifies four measurement scales representing the influencing factors and one scale representing PIT compliance among KOCs and individual business owners on the TikTok e-commerce platform, with a total of 18 representative variables. Based on the results of the factor matrix, the research model remains unchanged.

Table 9. Research model

Model	R	R²	Adjusted R²	Std. error of the estimate	Durbin-Watson
1	0.755	0.569	0.561	0.25626	2.039

Note: Predictors — (Constant), F_BS, F_QT, F_ND, F_PL. Dependent variable — F_TT.
Source: Authors' calculations based on survey data.

The Durbin-Watson statistic is 2.039, which falls within the acceptable range $(1 < 2.039 < 3)$, indicating that there is no autocorrelation among the residuals in the model. The adjusted R^2 is 0.561, which is greater than 0.5, demonstrating the model's goodness of fit. This means that the independent variables explain 56.1% of the variation in the dependent variable, while the remaining 43.9% is attributable to random error or other factors not included in the model.

Table 10. Analysis of variance table

Model		Sum of squares	df	Mean square	F	Sig.
1	Regression	18.582	4	4.646	70.739	< 0.001
	Residual	14.054	214	0.066		
	Total	32.636	218			

Note: Predictors — (Constant), F_BS, F_QT, F_ND, F_PL; Dependent Variable — F_TT.
Source: Authors' calculations based on survey data.

The analysis of variance (ANOVA) table plays a crucial role in evaluating the fit of the regression model. The ANOVA results show a significance value (Sig.) of less than 0.001, indicating that the multiple linear regression model is well-suited to the data and can be reliably used for analysis. In other words, the model is statistically significant and can be generalized to the population.

4.4. Regression analysis results

The regression analysis results provide insights into the strength of each independent variable's impact on *TT*. The analysis confirmed that all four independent variables — *PL, QT, ND,* and *BS* — positively influence PIT compliance.

Table 11. Linear regression results

Model		Unstandardized coefficients		Standardized coefficients	t	Sig.	Collinearity statistics	
		B	Std. error	Beta			Tolerance	VIF
1	(Constant)	0.674	0.193		3.499	< 0.001		
	F_PL	0.214	0.031	0.317	6.995	< 0.001	0.978	1.022
	F_QT	0.210	0.028	0.337	7.460	< 0.001	0.989	1.011
	F_ND	0.210	0.022	0.430	9.423	< 0.001	0.968	1.033
	F_BS	0.179	0.029	0.281	6.170	< 0.001	0.969	1.032

Note: VIF — variance inflation factor.
Source: Authors' calculations based on survey data.

The independent variables — *PL, QT, ND,* and *BS* — all have significance values (Sig.) less than 0.05. In other words, they meet the 95% confidence level in the model and are statistically significant in affecting PIT compliance among KOCs and individual business owners on the TikTok e-commerce platform. By examining the regression analysis results, especially the standardized coefficients (Beta), the strength of each independent variable's impact on the dependent variable can be assessed. In this case, all Beta values are positive (greater than 0), indicating that each independent variable positively influences the dependent variable:
• The factor of taxpayer awareness, knowledge, and behavior has the strongest influence on PIT compliance among KOCs and individual business owners on TikTok, accounting for 43% of the effect.

• The factor quality of tax authority services contributes 33.7% to PIT compliance.
• The factor tax policy and legal framework accounts for 31.7%.
• The factor other socio-economic factors has the weakest, but still significant, effect at 28.1%.

Therefore, the initial hypotheses (*H1, H2, H3, H4*) are accepted; the independent variables have a linear relationship with the dependent variable and are entirely consistent with the research model. Based on these results, the following unstandardized and standardized regression equations are obtained: unstandardized regression model [Eq. (2)] and a standardized regression model [Eq. (3)].

$$TT = 0.674 + 0.214PL + 0.210QT + 0.210ND + 0.179BS \tag{2}$$

$$TT = 0.430PL + 0337QT + 0.317ND + 0.281BS \tag{3}$$

The results of the regression model indicate that, holding all other variables constant, an increase of one unit in the *PL* factor leads to an increase of 0.214 units in *TT*; a one-unit increase in *QT* results in a 0.210-unit increase in *TT*; a one-unit increase in *ND* leads to a 0.210-unit increase in *TT*; and a one-unit increase in *BS* corresponds to a 0.179-unit increase in *TT*.

During the regression analysis, testing for multicollinearity is crucial. To assess the degree of multicollinearity, the VIF is commonly used. The VIF value is inversely related to the likelihood of multicollinearity: the smaller the VIF, the lower the correlation among the independent variables, and thus, the lower the likelihood of multicollinearity. According to Hair et al. (1998), a VIF greater than 10 indicates severe multicollinearity, and even values above 3 may be problematic. Nguyen (2010) also suggests that a VIF above 2 may indicate multicollinearity issues. According to the test results, the VIF values for *ND, QT, PL,* and *BS* are all within the range of 1, which is well within the acceptable threshold (less than 2). Therefore, the model does not exhibit multicollinearity.

Figure 1. Histogram chart
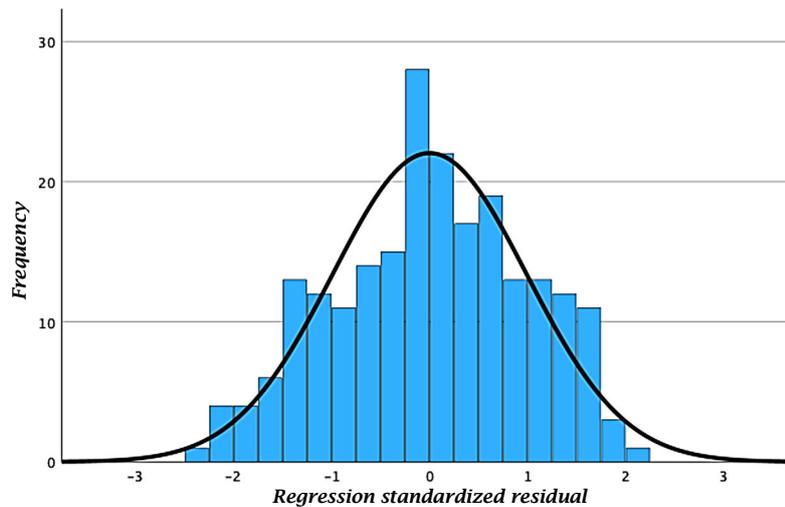
Note: Dependent variable: F_TT. Mean = 1.37e-15, Std. dev. = 0.991, N = 219.
Source: Authors' elaboration.

Based on the analysis of the histogram chart, the assumption of the normal distribution of residuals in the regression model can be evaluated. According to standard guidelines, if the mean value of the residuals approaches zero, the standard deviation is close to 1, and the shape of the histogram for the residual values resembles a bell curve, it can be concluded that the residuals are approximately normally distributed. In this case, the normality assumption for the residuals is not violated.

Specifically, in this study, the analysis results show that the mean value of the residuals is very small, approximately mean = 1.37*E-15 ≈ 0.0000 (i.e., nearly zero), and the standard deviation is 0.991 (very close to 1). These indicators, together with the observed bell-shaped histogram, confirm that the distribution of the residuals is approximately normal. Therefore, the normality assumption of the residuals is not violated, demonstrating that the constructed linear regression model is appropriate for analyzing the data.

4.5. Hypothesis testing results

The results of hypothesis testing confirm that all four hypotheses were supported, with the independent variables showing a significant positive impact on PIT compliance among KOCs and individual business owners on the TikTok e-commerce platform.

Table 12. Summary of hypotheses testing results

Hypotheses	Test results
H1	Hypothesis *H1* is accepted
H2	Hypothesis *H2* is accepted
H3	Hypothesis *H3* is accepted
H4	Hypothesis *H4* is accepted

5. DISCUSSION

The results of this study revealed several important findings regarding the factors influencing PIT compliance among TikTok sellers in Vietnam. As expected, taxpayer awareness emerged as the strongest predictor of PIT compliance, a result that is consistent with previous studies on tax compliance, both digital and traditional. However, it is essential to discuss how these findings compare with existing research in other contexts, the implications for Vietnam, and the broader global trends in digital tax compliance.

5.1. Why is taxpayer awareness the strongest predictor?

The finding that taxpayer awareness is the most significant predictor of PIT compliance is consistent with studies on tax compliance in both traditional tax systems and digital economies. Nu et al. (2025) highlighted that taxpayer knowledge and awareness are crucial for compliance, especially in developing economies like Vietnam. Their study emphasized that when taxpayers understand their legal obligations and the implications of non-compliance, they are more likely to comply. This aligns with our finding that awareness was the strongest factor influencing PIT compliance among TikTok sellers in Vietnam.

Furthermore, Fadillah et al. (2022) noted that the level of awareness regarding tax obligations and the severity of penalties for evasion significantly impacts compliance behaviors in emerging markets. Our study confirms this, as respondents who reported higher levels of awareness were more likely to comply with tax regulations.

In the context of Vietnam, where the digital economy is growing rapidly and tax regulations are still developing, increasing awareness about tax obligations may be particularly important. Vietnamese TikTok sellers, like their counterparts in other emerging markets, may lack sufficient information about tax policies, or they may find the process of tax reporting and payment complicated. Previous studies, such as Duong (2019), have pointed out that complexity in tax laws and the lack of accessible information can act as barriers to compliance, further reinforcing the importance of awareness.

This result aligns with global studies on digital tax compliance, where taxpayer education and awareness campaigns are often emphasized as essential components of successful tax systems. For instance, Fadillah et al. (2022) found that in countries like Indonesia, taxpayer education campaigns significantly improved compliance rates among e-commerce sellers, suggesting that the findings of this study may have relevance beyond Vietnam, particularly in other countries with emerging digital economies and similar regulatory challenges.

5.2. Possible biases and the risk of overstatement

One limitation of this study is that compliance was self-reported, which is a common challenge in tax compliance research. Self-reported data is often subject to social desirability bias, where individuals overstate their compliance due to fear of judgment or potential legal consequences. This bias is particularly relevant in digital platforms like TikTok, where sellers may want to project an image of being law-abiding, even if their actual tax behavior does not align with their reports.

The risk of overstatement of compliance in this study is consistent with findings in Fadillah et al. (2022) and Nu et al. (2025), both of which acknowledge the potential bias in self-reported compliance. Fadillah et al. (2022) specifically pointed out that sellers on digital platforms may overestimate their compliance with tax regulations, especially when they feel that their behavior will be scrutinized. This is a critical limitation of the study, and future research could mitigate this bias by incorporating objective data from tax authorities or using behavioral measures (e.g., actual tax filings or audits) to validate self-reported compliance. Additionally, researchers could explore the use of anonymous surveys or experimental methods to reduce the pressure on respondents to provide socially desirable answers.

5.3. Generalizability of findings

While this study provides valuable insights into PIT compliance among TikTok sellers in Vietnam, its generalizability is limited. The findings may be specific to the Vietnamese context, where the tax system, economic environment, and digital economy are evolving. The level of tax enforcement, the public perception of the tax system, and the degree of regulation enforcement can all influence how compliance is perceived and acted upon. For instance, Duong (2019) emphasized that in Vietnam, the digital economy is still at an early stage, and the tax system is often seen as complicated, which may lead to lower levels of compliance.

Moreover, the findings may not apply directly to TikTok sellers in other countries, where the regulatory landscape and social norms around taxation may differ. For example, Fadillah et al. (2022) pointed out that in countries like Malaysia, the digital platform tax system is more established, and e-commerce sellers are better educated about their tax obligations. These differences in tax policy enforcement and public awareness could lead to different compliance behaviors across countries.

To address this limitation, future studies could expand the research to other countries with similar digital economies (e.g., Indonesia, Brazil, or India) or even other social media platforms such as Instagram or YouTube, which also have large e-commerce user bases. Comparative studies could help determine whether the factors influencing PIT compliance identified in this study are specific to TikTok in Vietnam or whether they apply to broader contexts.

5.4. Implications for tax authorities and policy

The findings from this study suggest that tax authorities in Vietnam should focus on enhancing taxpayer awareness and education. Public information campaigns tailored to digital sellers, especially on platforms like TikTok, could significantly improve PIT compliance rates. These campaigns should focus not only on informing sellers about their legal obligations but also on clarifying the benefits of tax compliance, such as the use of tax revenue for public goods and services.

Moreover, improving the user experience with tax filing systems and providing more accessible support for e-commerce sellers could reduce the barriers to compliance. This approach has been successfully implemented in several countries, including the UK, where online platforms provide tools to help sellers comply with tax regulations more easily. By taking a more proactive role, tax authorities can help foster a culture of compliance and reduce the likelihood of non-compliance in the digital age.

6. CONCLUSION

The results of this study indicate that taxpayer awareness is a critical factor influencing PIT compliance among TikTok sellers in Vietnam. Given the complexities of the digital economy and the increasing number of individuals involved in e-commerce, it is essential for tax authorities to take proactive steps to ensure that these sellers understand and fulfill their tax obligations. While TikTok, as a platform, could play a role in this process, it is ultimately the responsibility of the tax authorities to implement policies and collaborate with platforms like TikTok to improve tax compliance.

Tax authorities in Vietnam should consider partnering with TikTok to create a more supportive and integrated compliance framework for e-commerce sellers. One of the first steps would be to encourage TikTok to introduce tax reporting features within the platform. This could include integrating automated tax calculation tools that help sellers calculate their tax liabilities based on their sales through TikTok, making it easier for them to comply with local tax regulations. TikTok could also send automated reminders to sellers about tax deadlines and filing requirements. This would ensure that sellers are kept informed about their responsibilities and avoid missing important deadlines.

While TikTok is a business and may not have an intrinsic motivation to support tax compliance, tax authorities could work with TikTok to ensure that tax obligations are clearly communicated to sellers, while also simplifying the process. By introducing tax-related features directly within the TikTok app, sellers would have a more seamless experience when complying with tax laws. In this way, the platform could act as a facilitator, not only for promoting the commercial success of its sellers but also for ensuring they meet their legal obligations.

In addition to integrating tax tools into the TikTok platform, tax authorities should prioritize targeted education campaigns aimed at increasing taxpayer awareness. These campaigns could take advantage of TikTok's highly engaging video format to deliver tax-related content in a manner that is accessible and easy to understand for its user base.

Tax authorities could work with TikTok influencers and KOCs to promote awareness of tax obligations, ensuring that the message reaches a wide audience of e-commerce sellers. Influencers could create content discussing their own experiences with tax compliance, offering practical tips, and encouraging other sellers to take tax compliance seriously. By leveraging influencers who are trusted by their followers, the tax authorities can effectively disseminate crucial tax information in a more relatable and engaging way.

Additionally, TikTok could host live Q&A sessions in collaboration with tax experts, where sellers can ask questions and receive real-time guidance on tax matters. This would foster a direct connection between tax professionals and TikTok sellers, providing them with the knowledge they need to comply with tax laws.

To make tax compliance easier for e-commerce sellers, tax authorities should collaborate with TikTok to simplify the tax filing process. One effective way to do this is by automating the tax calculation for sellers based on their sales data from the platform. This would eliminate the need for sellers to manually calculate their tax liabilities, significantly reducing the chances of errors and non-compliance. Automated tools that generate tax forms and provide pre-filled information would further streamline the process, making it more accessible for sellers, particularly those who are new to tax filing.

Moreover, tax authorities should consider creating a simplified tax form for digital platform sellers. The current tax forms might be too complex for smaller sellers, which could deter them from filing. A simplified form, tailored to the unique needs of e-commerce sellers, would encourage compliance, especially for new or small-scale sellers who may find the current tax process overwhelming.

Lastly, to ensure long-term compliance, tax authorities should work on improving the perception of the tax system among TikTok sellers. This could involve campaigns that focus on the benefits of paying taxes, such as contributing to public goods and services that benefit the entire community, including the sellers themselves. Highlighting the positive impact of tax contributions could help sellers understand that paying taxes is not just a legal obligation but also a way of contributing to the greater good of society.

Furthermore, tax authorities should work to improve the trust in the tax system, as studies have shown that trust in authorities is a key factor in voluntary tax compliance. Offering transparency in how tax revenues are used and providing better services for taxpayers could improve sellers' trust in the system and encourage them to comply more willingly.

This study primarily relied on self-reported data, which may be subject to social desirability bias, potentially leading to overstatement of tax compliance among participants. Additionally, the research sample was limited to TikTok users in Vietnam, so the findings may not be generalizable to other digital platforms or countries with different tax systems. Future research could explore the role of objective tax records in assessing compliance and extend the study to other emerging digital economies to provide a more comprehensive understanding of PIT compliance in the digital age.

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