

FACTORS AFFECTING TAX COMPLIANCE BEHAVIOR OF BUSINESS HOUSEHOLDS AND INDIVIDUALS WITH E-COMMERCE ACTIVITIES: A STUDY IN VIETNAM

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Appendix 1. Description of variables

No	Variable	Symbol	Measurement	References
1	Taxpayer profile	T1	Organizational structure and type of ownership of the enterprise (Individual business, Household)	OECD (2004), Nguyen Thi Le Thuy (2009) and Bui Ngoc Toan (2017), Fauziati & Kassim (2018)
		T2	Scale of activities of taxpayers (measured by annual business revenue)	OECD (2004), Nguyen Thi Le Thuy (2009) and Bui Ngoc Toan (2017), Sapie et al (2014), Vincent (2021), Fauziati & Kassim (2018)
		T3	Business scope (Online sales; Business brokerage; Trading in agricultural products; Real estate and construction business; Advertising, media and entertainment services; Financial services – banking – tax – accounting; Other activities)	OECD (2004), Nguyen Thi Le Thuy (2009) and Bui Ngoc Toan (2017), Musimenta (2020); Sapie et al.(2014), Vincent (2021)
		T4	Duration (seniority)	OECD (2004), Nguyen Thi Le Thuy (2009) and Bui Ngoc Toan (2017), Musimenta,(2020); Sapie et al.(2014), Vincent (2021), Fauziati & Kassim (2018)
		T5	Tax understanding (tax knowledge and tax compliance skills of taxpayers)	OECD (2004), Nguyen Thi Le Thuy (2009) and Bui Ngoc Toan (2017), Vincent (2021), Bùi Ngọc Toản (2017)
2	Tax administrations	TA1	Administrative procedures (tax declaration, payment, inspection, tax finalization and information provision)	Bùi Ngọc Toản (2017), Lương Hoàng Minh 2017, Phạm Nữ Mai Anh (2019)
		TAT2	Tax inspection and examination	

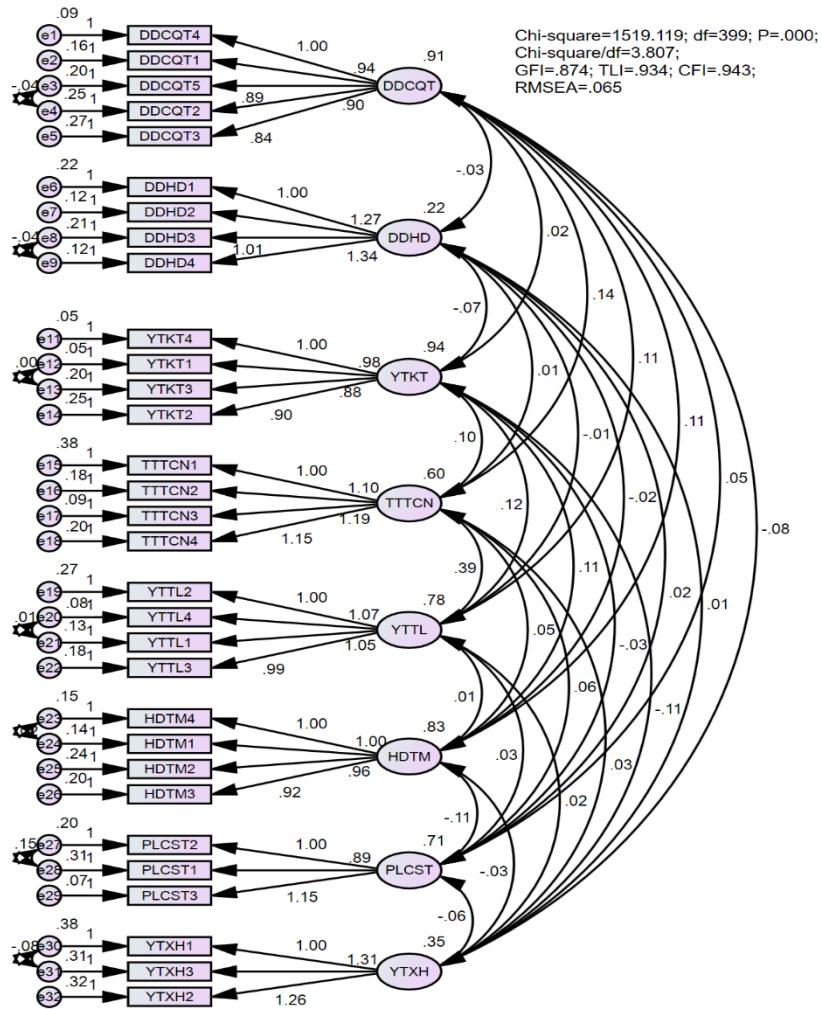
No	Variable	Symbol	Measurement	References
3	Tax laws and policies	TA3	Tax services (Support, propagation and education of tax law of the Tax Authority)	Bùi Ngọc Toản (2017), Lương Hoàng Minh 2017
		TA4	Capacity and professional qualifications of tax officials	Bùi Ngọc Toản (2017), Lương Hoàng Minh 2017
		TA5	IT qualifications of tax officials	Bùi Ngọc Toản (2017), Lương Hoàng Minh 2017
		TLP1	The complexity of the tax system (synchronization, clarity, simplicity, understandability, transparency and fairness)	Nguyễn Thị Lê Thúy (2009), Bùi Ngọc Toản (2017), Vincent (2021), Musimenta,(2020).
		TLP2	Tax registration – declaration – payment process and procedures (The simplicity, understanding, and implementation of tax registration – declaration – payment processes and procedures)	Bui Ngoc Toan (2017)
	Economic factors	TLP3	Sanctions (Severity of sanctions for non-compliance with tax)	Nguyen Thi Le Thuy (2009), Bui Ngoc Toan (2017), Sapiei et al. (2014), Vincent (2021)
		E1	Market Interest Rate	Bui Ngoc Toan (2017)
		E2	Inflation and economic growth	Bui Ngoc Toan (2017)
		E3	Tax compliance expenses (expenses incurred by the taxpayer arising from the obligation to comply with applicable tax laws (including money and time spent on tax compliance)	Bui Ngoc Toan (2017), Truong Thi Ngan (2020), Sapiei et al. (2014), Vincent (2021), Mahangila, D. N. W. (2017)
	Sociological factors	E4	Financial Status (Financial Status and Actual Income of the Taxpayer)	Bui Ngoc Toan (2017)
		S1	Financial Status (Financial Status and Actual Income of the Taxpayer)	OECD (2004), Bui Ngoc Toan (2017), Vu Thi Bich Quynh (2019), Pham Thi My Linh (2019), Bobek et al (2013)
		S2	Status of taxpayers in society (issues of reputation, position and role of taxpayers in the social community)	OECD (2004), Nguyễn Thị Lê Thúy (2009), Bùi Ngọc Toản (2017)
		S3	Force majeure (excuses for non-compliance with taxes due to adverse consequences such as lack of employment, lack of means of livelihood and poverty, etc.)	Vincent (2021)
6	Psychological factors	P1	Awareness of taxpayers (individual taxpayers, business owners, tax declaration and payment managers of enterprises) about tax fairness	OECD (2004), Nguyen Thi Le Thuy (2009), Bui Ngoc Toan (2017), Truong Thi Ngan (2020)

No	Variable	Symbol	Measurement	References
7	E-commerce	P2	The attitude of taxpayers towards the risks of tax evasion;	OECD (2004), Nguyen Thi Le Thuy (2009), Bui Ngoc Toan (2017)
		P3	Taxpayers' perception of corruption of local tax officials;	OECD (2004), Nguyễn Thị Lê Thúy (2009), Bùi Ngọc Toản (2017), Vũ Thị Bích Quỳnh (2019)
		P4	Taxpayers' confidence in government spending.	OECD (2004), Nguyen Minh Ha and Nguyen Hoang Quan (2012),
		EC1	E-commerce model (B2C, B2B, C2C, C2B,...)	New construction
9	Tax compliance	EC2	Distribution methods (Distribution methods based on e-commerce business models: Wholesaling, Retailing, Dropshipping, Print-on-demand, Private labeling, White labeling, Affiliate marketing)	New construction
		EC3	Platform (Website; E-commerce exchanges (market places) such as Shopee, Lazada, Tiki, Sendo, TikTok Shop, Amazon, Alibaba, Taobao, Adayroi, Chotot.com ...; Social platforms such as acebook, Instagram, TikTok, WhatsApp, Twitter and Youtube,....)	New construction
		EC4	Payment (forms of payment in e-commerce transactions: COD (Cash On Delivery), Bank Transfer, Online Payment Gateway, E-Wallet, Scratch Card, Private Card/Wallet of brands, businesses, E-vouchers,...)	New construction
		TC1	Tax Registration	OECD (2004)
		TC2	Tax declaration	OECD (2004)
		TC3	Paying taxes	OECD (2004)
		TC4	Provision of information at the request of tax authorities	OECD (2004)

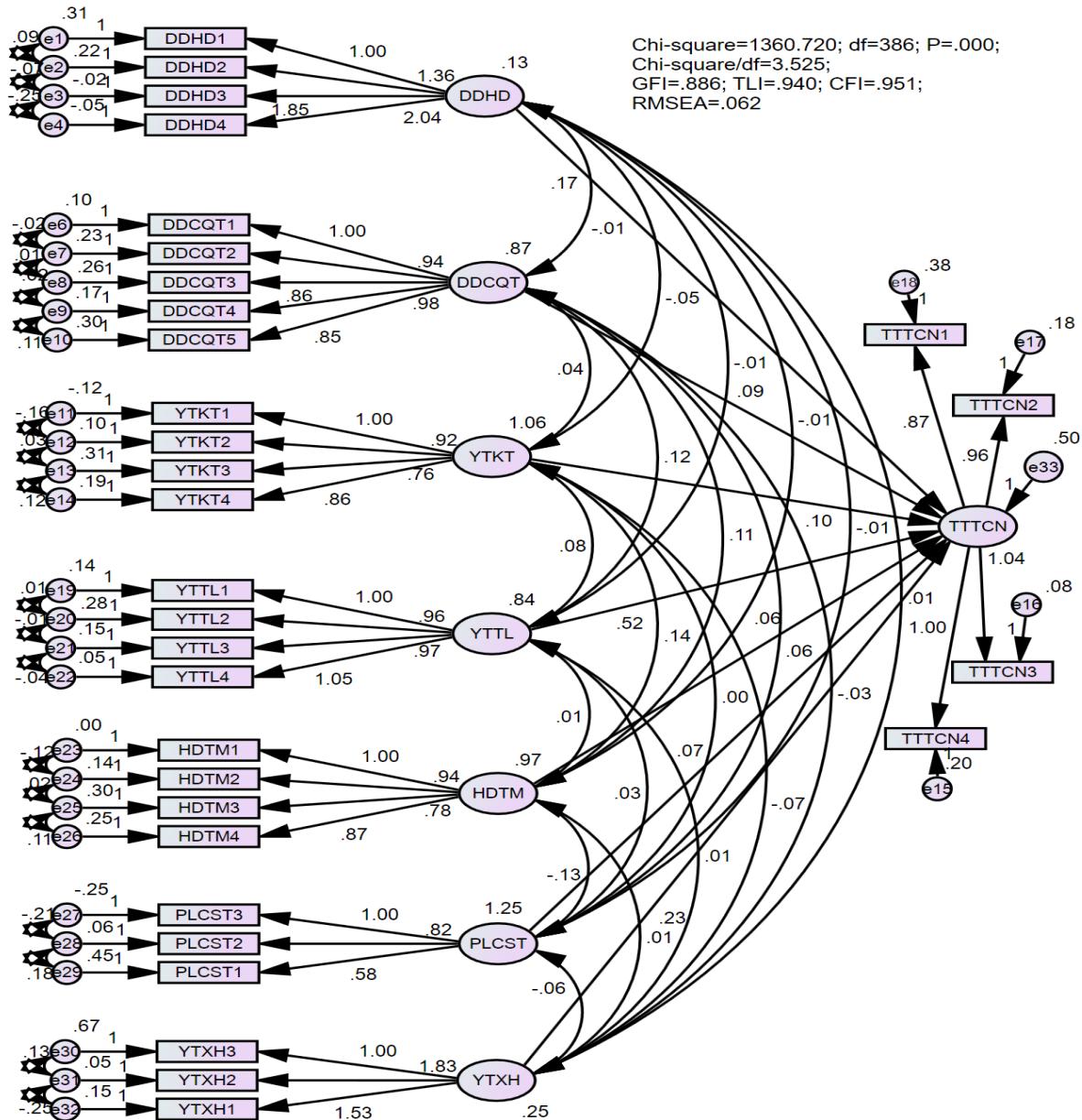
Appendix 2. Discovery Factor Analysis Results – EFA

Symbol	Factor							
	1	2	3	4	5	6	7	8
DDCQT4	0.950							
DDCQT1	0.929							
DDCQT5	0.900							
DDCQT2	0.896							
DDCQT3	0.887							
YTKT4		0.970						
YTKT1		0.967						
YTKT3		0.941						
YTKT2		0.903						
YTTL4			0.949					
YTTL1				0.943				
YTTL2				0.934				
YTTL3				0.883				
HDTM4					0.937			
HDTM1					0.936			
HDTM3					0.923			
HDTM2					0.913			
TTTCN4						0.955		
TTTCN1						0.935		
TTTCN3						0.892		
TTTCN2						0.804		
DDHD2							0.890	
DDHD4							0.873	
DDHD1							0.825	
DDHD3							0.771	
PLCST2								0.959
PLCST1								0.944
PLCST3								0.921
YTXH2								0.879
YTXH3								0.834
YTXH1								0.795

Appendix 3. Affirmative Factor Analysis (CFA) Model



Appendix 4. Results of SEM linear structure model analysis



Appendix 5. Results of exploratory factor analysis – EFA

Symbol	Factors							Discovery Factor	Symbol
	1	2	3	4	5	6	7		
DDCQT4	0,950							Characteristics of tax authorities	DDCQT
DDCQT1	0,929								
DDCQT5	0,900								
DDCQT2	0,896								
DDCQT3	0,887								
YTKT4		0,970						Economic factors	YTKT
YTKT1		0,967							
YTKT3		0,941							
YTKT2		0,903							
YTTL4			0,949					Psychological Factors	YTTL
YTTL1			0,943						
YTTL2			0,934						
YTTL3			0,883						
HDTM4				0,937				E-commerce activities	HDTM
HDTM1				0,936					
HDTM3				0,923					
HDTM2				0,913					
DDHD2					0,890			Characteristics of taxpayers' activities	DDHD
DDHD4					0,873				
DDHD1					0,825				
DDHD3					0,771				
PLCST2						0,959		Legal factors and tax policies	PLCST
PLCST1						0,944			
PLCST3						0,921			
YTXH2							0,879	Social factors	YTXH
YTXH3							0,834		
YTXH1							0,795		