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Voluntary versus enforced tax compliance: Empirical evidence from digital-based freelancer

Aynun Mardiyah[1*], Alisa Salmavira[2], Fany Inasius[3]
[1,2,3]Accounting Department, School of Accounting, Bina Nusantara University, Kota Jakarta Barat, Daerah Khusus Ibukota Jakarta 11480, Indonesia; aynun.mardiyah@binus.ac.id (A.M.) alisa.salmavira@binus.ac.id (A.S.) wyndtheo@binus.ac.id (F.I.).

Abstract: The Slippery Slope Framework demonstrates that tax compliance behavior is influenced by the dimensions of trust and power within the relationship between taxpayers and the government. Although the framework has been tested by numerous empirical studies, there remains a lack of research focusing on shadow economy actors. Therefore, this study aims to examine the existence of these dimensions and their influence on the perception of tax compliance among digital-based freelancers in Indonesia. A total of 408 digital freelancers participated in an online questionnaire survey, and the data were analyzed using a stepwise linear regression model. The results indicated that perceived government power was positively correlated with approval of voluntary tax compliance. However, the study did not find a significant effect of perceived government power or trust in government on enforced tax compliance. The Slippery Slope Framework is only partially supported by these data. The purpose of this study is to contribute to the existing body of knowledge regarding the impact of power and trust on voluntary and enforced tax compliance in developing countries dealing with a shadow economy, particularly in Asia.

Keywords: *Enforced compliance, Government power, Slippery Slope Framework, Trust in government, Voluntary compliance.*

1. Introduction

Although tax payment constitutes a binding obligation for all citizens, it does not guarantee that all taxpayers will comply and refrain from attempting to reduce their tax liability [1]. High tax burdens tend to encourage taxpayers to seek ways to reduce their tax liabilities; even if possible, tax avoidance is often chosen as a means of escape [2]. To address tax compliance issues, several approaches have been developed in research and applied in practice.

The exploration of tax compliance is rooted in the classical economic approach pioneered by Allingham and Sandmo [3]; Srinivasan [4] and Yitzhaki [5] within the framework of the tax evasion model, which is adapted from Becker [6] economic model of crime. It is the contention of these models that taxpayers are rational individuals who seek to maximize their utility by evaluating the benefits and risks associated with tax evasion. Within an economic framework, the level of tax compliance is influenced by several factors, including income, tax rates, fines, and the likelihood of audits. However, several empirical studies applying the 'deterrence model' have revealed inconsistent evidence [7, 8]. While some empirical studies report a relevance between audit and tax compliance [9-11] others report contradictory evidence [12-14]. Following this line of argumentation, non-economic factors, including psychological factors as proposed by Feld and Frey [15] and Torgler, et al. [16] have begun to be considered in the assessment of tax behavior. However, as is also the case with the economic approach, empirical findings related to the psychological approach remain inconclusive [7, 8]. For instance, the influence of social norms on tax non-compliance is considered relevant only when taxpayers perceive themselves as part of a group that engages in tax evasion behavior [17-19].

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* Correspondence: aynun.mardiyah@binus.ac.id

The ambiguous findings and concepts from previous studies led to the development of the Slippery Slope Framework [20] which combines various perspectives on tax behavior to facilitate a more comprehensive understanding of the drivers of tax compliance. Within this theoretical framework, it is hypothesized that taxpayer behavior is a spectrum determined by their interaction with tax authorities involving two main dimensions: trust and power. The motivation for tax compliance in this approach is divided into two categories: voluntary compliance, based on synergistic interactions, and enforced compliance, based on antagonistic interactions.

Tax compliance studies in Indonesia are important for two main reasons. First, the tax-to-GDP ratio in Indonesia has increased steadily from 2020 to 2023, from 8.3% to 10.21%[21-23]. According to DDTCNews [24] in 2024, the tax-to-GDP ratio in Indonesia was recorded at 10.08%, showing a decrease compared to the previous year. These percentages indicate that the tax-to-GDP ratio in Indonesia is still relatively low compared to other Asia-Pacific countries, with an average tax-to-GDP ratio of 19.3% in 2022 [24]. Second, according to Tempo [25] Indonesia experienced a surge in the number of freelancers from 2019 to 2020, with the total increasing from 4.3 million to 33.34 million. This surge was driven by the urgent need for people to find flexible and adaptable alternative jobs that could be done within the limitations imposed by the COVID-19 pandemic [26]. Along with the development of the digital economy era, digital-based work has become one of the main choices for freelancers, marked by a significant increase in the value of Indonesia's digital industry [27]. According to DDTCNews [28] the number of freelancers continues to grow annually, reaching 7.47 million by August 2024. However, this remarkable growth is still not commensurate with the formal tax compliance rate of non-employee individual taxpayers, as measured by the Annual Tax Return filing rate. From 2019 to 2023, the formal tax compliance ratio for non-employee individuals decreased from 75.93% to 67.41%, with only 2.42 million non-employee taxpayers out of a total of 3.59 million non-employee taxpayers required to file Annual Tax Returns in 2023 [29, 30]. This disparity occurs because freelancers are informal workers who are part of the shadow economy, which is not covered by government policies, making this group of workers vulnerable to tax evasion. The shadow economy experienced will endanger the country's economy by distorting and reducing tax revenue [31, 32]. Therefore, tax compliance among digital-based freelancers in Indonesia is a crucial issue that warrants further investigation.

As demonstrated by the preceding arguments, the primary objective of this study is to investigate the impact of trust in authority and authority power on tax compliance in Indonesia, using freelancers as research subjects. More specifically, this study targets freelancers who use internet technology and digital devices to perform their work. This study includes socio-demographic control variables (age, gender, education level, and income) to measure the effect of sample characteristics on tax compliance. The analytical method used to test the hypothesis is two-step linear regression. The results show that voluntary tax compliance is more strongly influenced by authority power, especially legitimate power. Furthermore, regarding control variables, there is a positive association between education level and voluntary compliance. In terms of enforced tax compliance, the findings show that neither "power" nor "trust," nor their interaction, is statistically significant. Even after including the control variables, the statistical results remained unchanged. The present study has the potential to make a significant contribution to the extant literature on tax compliance. First, this study offers a broader perspective from developing countries in Asia that face shadow economies. Second, this study focuses on digital-based freelance workers who are part of the informal sector, which has been understudied. In the local context, the study can serve as a valuable source of information for the government in planning more effective tax policies and strategies in the future, particularly for digital-based freelancers.

The remainder of this paper is structured as follows. Firstly, the existing literature is reviewed. Secondly, the research methodology is presented. Thirdly, the study's results are presented. The findings are then discussed, and conclusions are drawn.

2. Literature Review

Tax compliance is broadly defined as the ability and willingness of taxpayers to comply with tax regulations by accurately and punctually calculating, paying, and reporting their tax obligations to the competent authorities [33-35]. Meanwhile, Kirchler [8] briefly defines tax compliance as a neutral phrase that describes the willingness of taxpayers to pay taxes. The economic preventative approach and the psychological approach are the two methods used in the development of tax compliance theory [1, 20, 36]. The economic preventive strategy takes into account a number of issues, including taxation and information systems, other parties' tax reductions, tax penalties, the potential for audits, and the tax rates. Meanwhile, in the psychological approach, this is achieved by considering all factors that impact the psychology of taxpayers, both compliant and non-compliant. A psychological assessment of tax compliance takes into account indicators including tax morale, the complexity of tax regulations, general standards (including social, personal attitudes, and values), and feeling of fairness (distributive, procedural, and redistributive) [37, 38]. However, empirical studies have found both economic and psychological approaches inconsistent [7, 20].

A significant number of studies on tax compliance have identified social dilemmas as a prominent topic in recent decades, where tax payment activities that prioritize short-term personal interests to minimize tax payments are considered to be related to interactions between tax authorities and taxpayers. The ambiguous findings of previous theories and the emergence of social dilemmas gave rise to a concept of tax compliance known as the Slippery Slope Framework. Based on the Slippery Slope Framework, this social dilemma can be resolved and tax compliance ensured through two key dimensions: trust in tax authorities and the authority's power [20, 39, 40]. Additionally, this framework assumes that each dimension stimulates tax compliance with distinct motivations. If the relationship between taxpayers and tax authorities is dominated by power, then fear of punishment will encourage taxpayers to comply. On the other hand, if trust is the dominant dimension of the relationship between the two, then taxpayers will be willing to cooperate because they believe in a fair tax system. Therefore, the Slippery Slope Framework [20, 41] divides tax compliance into two forms: voluntary and enforced. Regardless of the form of compliance that emerges, whether in conditions of high trust or strong power, both result in high levels of compliance.

It is essential to note that the dominance of either dimension in shaping compliance motivation — whether voluntary or enforced —is driven by the quality of the relationship between the authority and the taxpayer [20]. A relationship based on trust and mutual respect can reduce social distance and create a synergistic climate, ultimately encouraging voluntary tax compliance [20, 42, 43]. Thus, taxpayers will fulfill their tax obligations based on internal motivation, where tax payment is considered a fair system and a mandatory contribution as citizens [44]. On the other hand, a relationship marked by mutual suspicion and unfair treatment will widen the social distance and create an antagonistic climate, ultimately encouraging enforced tax compliance [1, 20, 45, 46]. Taxpayers will feel compelled to fulfill their tax obligations, where compliance with tax regulations is driven by high non-compliance costs [1, 39, 47]. Hence, it can be assumed that voluntary tax compliance can occur without coercion from tax authorities. In contrast, enforced tax compliance refers to tax compliance driven by external pressures, such as strict supervision, threats of sanctions, and vigorous law enforcement [20, 23, 46, 48].

Although tax collection does not prioritize compliance motivation, considerations related to voluntary and enforced compliance are crucial for determining the appropriate authority approach [23, 38, 39, 49]. The right approach is needed because the attitude of the authorities influences the actions of taxpayers [23, 50, 51]. Providing friendly service accompanied by education is an appropriate strategy for cooperative taxpayers, which will ultimately maintain compliance [52, 53]. Meanwhile, for repeat tax violators, monitoring and penalties are necessary to improve compliance [54, 55]. Given the foregoing, the following hypothesis is proposed:

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2.1. Trust in Authorities

One of the primary propositions of the Slippery Slope Framework is that trust in tax authorities predicts voluntary tax compliance. Trust in authority is defined as taxpayers' view that the actions of tax authorities are based on noble motivations and oriented toward the common good [20]. This view of taxpayers is assumed to generate the belief that tax contributions will be allocated appropriately for public welfare, which ultimately encourages voluntary tax compliance behavior [56, 57].

In line with the Slippery Slope Framework [20] axiom, the first empirical test applying this approach revealed that high voluntary tax compliance is influenced by the strong role of trust [57]. Other studies also indicate the relevance of trust and voluntary tax compliance, which helps reduce social distance in the tax climate [41, 58]. Furthermore, Mardhiah, et al. [59] also confirmed these findings in his study, which utilized cross-country data from 44 nations across five continents. The influence of trust on voluntary tax compliance was also found in Indonesia among SMEs that had participated in an amnesty program [40]. The relevance of both is further strengthened by extensive empirical evidence from studies in various settings [18, 23, 50, 60]. Consequently, if taxpayers view tax authorities as untrustworthy institutions, tax avoidance will tend to occur [42]. This discussion leads to the following hypothesis:

H_1: Trust in authorities has a significant influence on voluntary tax compliance.

2.2. Power of Authorities

The Slippery Slope Framework proposes the power of authority as a predictor of enforced tax compliance. The ability of authorities to crack down on tax evasion with the help of strict regulations and significant resources reflects the power of authority from the perspective of taxpayers [20, 61]. This perception encourages taxpayers to comply by evaluating the risks of noncompliance, which ultimately encourages enforced tax compliance behavior [18, 40, 62].

Gobena and Van Dijke [57] pioneers of studies using the Slippery Slope Framework approach, reported a relationship between power and enforced tax compliance. Another study conducted by Appiah, et al. [41] revealed similar evidence that the enforcement of tax compliance depends on the authority's granted power. Findings from a study applied to agrochemical traders in Ghana also validated the relationship between the two [63]. Conversely, a study involving SMEs in Indonesia reported that power does not influence enforced tax compliance, which may be due to taxpayers' feelings of guilt after participating in a tax amnesty [40]. More recently, in their research, Kogler, et al. [60] provided further evidence confirming the irrelevance of power and the effectiveness of enforced tax compliance. This discussion leads to the following hypothesis:

H_2: Power of authorities has a significant influence on enforced tax compliance.

3. Method

3.1. Sample

The ability of a company to gain an advantage over its competitors is a key factor for a company that relies heavily on talented individuals [64-66]. Freelancers are individuals who require extensive knowledge in handling project-based tasks and operate independently outside the organizational environment [67-70]. Additionally, freelance work is temporary and fully digital [71]. However, the term "freelancer" lacks a clear legal definition, so the definition of informal and part-time workers is also included in the category of freelancers [21]. Therefore, there are other categories of freelancers that are not digitally based, such as such as packing officers, cleaners, event crews, builders, artists, and others who work offline [72]. One thing that differentiates digital-based freelancers from other freelancers is the existence of digital marketplaces as a platform to get work. Digital marketplaces, such as Upwork, Fiverr, or Freelancer, are global online freelancing platforms that facilitate the connection between clients and suitable freelancers to assist them online or digitally, encompassing all essential mechanisms, including payment, feedback, and communication [69].

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A freelancer's income is derived from wages provided by employers or service users based on the value of a job [21]. Therefore, the wages earned by a freelancer are uncertain from month to month. According to the Skill Academy platform, the average monthly income of freelancers in Indonesia is four million per month [73]. Income received by freelancers in Indonesia will be subject to withholding tax PPh 21 [21]. Namely, the freelancer will be subject to PPh 21 tax if he is a domestic tax subject and Freelancer tax withholding is subject to progressive rates according to PPh 21 tax regulations, which is a tax system based on a tax percentage that increases as the tax subject's income increases in one year so that the rate increase will gradually increase according to the income level [21].

Thus, the criteria for participants in this study were threefold: (1) Indonesian taxpayers, (2) working as digital-based freelancers, and (3) having tax obligations. In this study, the data collected will be analyzed as a basis for understanding how the slippery slope framework affects taxpayer tax compliance behavior.

3.2. Data Collection

Tax compliance among digital-based freelance workers in Indonesia is the issue analyzed in this study. As of August 2024, aggregate data on non-agricultural freelance workers in Indonesia, based on their primary occupation, totaled 7.13 million people [74]. However, data specifically discussing digital-based freelance workers is complicated to identify. Given the low visibility of this population, snowball sampling is considered the most suitable technique for this study. Snowball sampling is a method of identifying a small number of respondents who have access to information about the research population, thereby recruiting additional potential respondents [75, 76]. Initially, it is necessary to contact initial respondents via email or other communication channels to request their consent to complete the questionnaire. Subsequently, initial respondents are asked to provide referrals of participants who meet specific characteristics. The referral chain will continue until the required sample size is achieved. It is essential to note that the interpretation and analysis of findings from snowball sampling must be conducted carefully, with a focus on the characteristics of the participants surveyed. This is necessary because respondents may recommend samples that are not representative, with similar characteristics and references, which can lead to bias [76, 77]. Furthermore, the ideal sample size range is between 30 and 500 participants [23, 78, 79].

The survey was conducted in May 2025 by inviting digital-based freelance workers with tax obligations to complete an online questionnaire using Google Forms. Before participants submit their data, the questionnaire description includes information regarding the nature and purpose of the research, as well as a statement regarding data confidentiality. If participants do not give their consent, they have the option to discontinue the questionnaire. For participants who agreed, the questionnaire could be completed, which took approximately 5 minutes. A total of 443 participants completed the questionnaire. After screening the responses received, 35 responses were excluded from further analysis. These eliminations were made because participants did not complete the questionnaire, were not employed as digital freelancers, or were not taxpayers. As a result, the final dataset includes 408 participants.

3.3. Questionnaire

The questionnaire was obtained from Muehlbacher, et al. [40], which was adapted from a study by Appiah, et al. [41] and adjusted to the current research location and conditions through careful translation from English into Indonesian. To ensure accuracy, the questionnaire was also translated back into English. The questionnaire in this study presents questions to respondents in Indonesian and English. Overall, four constructs are studied and measured, each consisting of three questions. Voluntary compliance and enforced compliance are dependent variables, while trust and power are independent variables. A five-point Likert scale was used to measure respondents' attitudes towards the 12 items, with "completely disagree" represented by 1 and "completely agree" represented by 5. Furthermore, a 'Neutral' option was also provided, which was interpreted as a missing value in the statistical analysis. Before the main questionnaire was distributed, a pilot survey was conducted to test the validity and reliability of the instrument. Reliability testing was conducted using Cronbach's alpha with an acceptable lower limit of 0.6 [79].

The questionnaire consists of three blocks of items to facilitate easier understanding and answering of the questions by respondents. The first block contains introductory questions to verify that respondents meet the criteria for being a representative sample and give their consent to participate. Next, the respondent's profile is placed in the second block, which includes questions related to sociodemographic data, such as age, gender, education level, and income. Regarding education level, three category options are provided to respondents: compulsory education (equivalent to junior high school), A-level (equivalent to senior high school), and academic education (equivalent to having a bachelor's degree). Furthermore, participants' income levels are divided into three categories: low-annual income (not exceeding 60 million Rupiah [equivalent to USD 3,588]), medium-annual income (between 60 million and 500 million Rupiah [equivalent to USD 29,649]), and high-annual income exceeding 500 million Rupiah. Next, participants entered the third block, which contained 12 core questions related to this study.

Table 1.
Construct Indicators.

Variable	Item
Trust	The tax office treats taxpayers in a respectful manner.
	The tax office is fair and honest in collecting taxes.
	The tax office is trustworthy.
	The tax office has extensive powers to force citizens to be honest about taxes.
Power	The tax office can uncover most of the tax evasion that occurs because of its expert knowledge.
	The tax office fights tax crimes in Indonesia.
	I pay my taxes as a matter of course.
Voluntary Compliance	I would pay my taxes even if there were no tax regulations.
	I am happy to pay taxes because the cost is not high
	I feel that I am forced to pay taxes.
Enforced Compliance	I pay taxes because the risk of being checked is too high.
	I feel the sanctions are high.

3.4. Statistical Analysis

To identify the influence of trust and power on tax compliance attitudes, a two-step linear regression analysis was employed. This analytical method is appropriate for assessing the relationship between independent and dependent variables [79]. Before performing the regression analysis, all variables were standardized (z-scores). The model for this study can be expressed as follows:

$$\boldsymbol{VC = \beta_{1.1}TR + \beta_{1.2}PO + \delta_1}$$
$$\boldsymbol{EC = \beta_{2.1}TR + \beta_{2.2}PO + \delta_2}$$

where: β = regression coefficients; δ = error term; TR = Trust; PO = Power; VC = Voluntary Compliance; EC = Enforced Compliance.

4. Results

Table 2.
Descriptive Statistics (n = 408).

Variable	M	SD	Items	Cronbach's α
Trust	11.65	2.40	3	0.74
Power	11.97	2.37	3	0.68
Voluntary Compliance	12.04	2.35	3	0.60
Enforced Compliance	10.04	3.01	3	0.72

Table 3.
Participants' Demographic Characteristics ($n = 408$).

Variable	Number of cases	Percentage
Age		
18 - 24	329	80.64
25 - 34	61	14.95
35 - 44	14	3.43
45 - 54	3	0.74
Above 55	1	.25
Gender		
Male	176	43.14
Female	232	56.86
Educational Attainment		
Compulsory	2	0.49
A-level	227	55.64
Academic	179	43.87
Annual Income		
Low (income ≤ IDR 60 million)	320	78.43
Medium (IDR 60 million < income ≤ IDR 500 million)	70	17.16
High (income ≥ IDR 500 million)	18	4.41

Note: Compulsory, equivalent to junior high school; A-level, equivalent to senior high school; Academic, equivalent to having a bachelor's degree.

4.1. Voluntary Tax Compliance

As shown in the table 4, the government Power has a positive influence on Voluntary Compliance. This is evident in step 1, where Power, as a predictor, has a positive and statistically significant effect on the perception of Voluntary Compliance ($p < .01$). The value of the standardized coefficient (β) for Power is 0.485, indicating a reasonably strong influence in encouraging Voluntary Compliance. When control variables are included in Step 2, the results change slightly. Of these control variables, only education has a statistically significant effect ($p < .05$). The education variable shows a significant effect on Voluntary Compliance with a β value of 0.084. This suggests that better education can significantly impact the level of correlation, increasing the value of Voluntary Compliance. Thus, government Power has a positive and significant effect on Voluntary Compliance. Therefore, high perceptions of government Power tend to have a greater influence on taxpayers, leading to voluntary tax payments. Meanwhile, control variables such as education, which have a significant effect on Voluntary Compliance, indicate that more educated individuals tend to be more cooperative.

Table 4.
Impact of Government Trust and Government Power Perception on Perception of Voluntary Tax Compliance ($n = 408$).

	Attitude toward voluntary tax compliance					
	Step 1			Step 2		
Independent Variable	***B***	***SE (B)***	**β**	***B***	***SE (B)***	**β**
Trust	0.200	0.140	0.204	0.204	0.142	0.208
Power	0.482	0.142	0.485***	0.470	0.145	0.473***
Trust × Power interaction term	0.001	0.012	0.024	0.001	0.012	0.022
Gender (male = 1)				0.210	0.186	0.044
Age				-0.233	0.170	-0.057
Educational Attainment				0.384	0.193	0.083**
Annual Income				-0.144	0.177	0.32

Note: ** $p < .05$ *** $p < .01$

4.2. Enforced Tax Compliance

The regression analysis method used to test the influence on Enforced Compliance is the same as the method used for Voluntary Compliance. As shown in the table 5, it can be seen in Step 1 that Power has a positive and significant influence on Enforced Compliance ($p < .10$). In contrast, Trust in Enforced

Compliance does not have a significant influence. In step 2, there is a change in the influence of Power on Enforced Compliance, where the value is not significant. The control variable, age, is the only one that has a significant influence on the Enforced Compliance variable ($p < .01$). Age and Enforced Compliance have a significant negative relationship; thus, the younger the respondent, the higher the level of Enforced Compliance. Meanwhile, other variables, such as Trust, Power, gender, education, and income, do not contribute significantly to the motivation for Enforced Compliance. These findings highlight the importance of considering age factors in understanding and influencing Enforced Compliance policies, suggesting that the other factors used in this model are not sufficient to explain Enforced Compliance significantly.

Table 5.
Impact of Government Trust and Government Power Perception on Perception of Enforced Tax Compliance (*n* = 408).

	Attitude toward enforced tax compliance					
	Step 1			Step 2		
Independent Variable	***B***	***SE (B)***	**β**	***B***	***SE (B)***	**β**
Trust	0.299	0.230	0.238	0.186	0.232	0.148
Power	0.382	0.232	0.300*	0.234	0.236	0.184
Trust × Power interaction term	-0.025	0.020	-0.376	-0.014	0.020	-0.203
Gender (male = 1)				-0.015	0.304	-0.002
Age				-0.738	0.278	-0.141***
Educational Attainment				-0.132	0.315	-0.022
Annual Income				-0.046	0.288	-0.008

Note: * $p < .10$ *** $p < .01$.

5. Discussion

The results of the statistical analysis in this study provide evidence that contradicts the assumptions of the Slippery Slope Framework, indicating that trust in authority has no significant effect on either voluntary compliance or enforced compliance. This finding is not in line with the findings of previous studies [23, 41, 50, 57] especially regarding the effect of perceived trust in authority on voluntary compliance. Interestingly, perceived authority power makes a greater contribution to promoting voluntary compliance than enforced compliance. Although there is a relatively small effect between power and enforced compliance, the significance disappears when control variables are taken into account. This result is inconsistent with the findings reported by Kogler, et al. [18]; Inasius, et al. [39]; Kogler, et al. [60] and Gangl, et al. [80] which indicate that power is the strongest predictor of enforced compliance. However, these results support the Slippery Slope Framework's assumption of the role of strong power in achieving high levels of tax compliance, regardless of the motivation. Thus, this study only aligns with a small part of the framework.

This finding corroborates the evidence from research conducted by Inasius et al. [40]; Gangl, et al. [45] and Gangl, et al. [80] regarding the influence of perceived authority power on voluntary compliance. Slightly different, power is surprisingly the only and strongest predictor in this study. The strong influence of perceived power on voluntary compliance could be due to the quality of power that taxpayers perceive as legitimate. Legitimate power—rooted in legitimacy, identification, knowledge, and capability—fosters the perception that tax authorities are competent in performing their duties and able to protect cooperative taxpayers from free-riding [46, 81-83]. The relationship between perceived power and voluntary compliance may also be influenced by the characteristics of digital-based freelancers themselves, which distinguish their tax behavior from other economic agents in previous studies. Digital-based freelancers are often associated with work that lacks a formal work agreement and is conducted online, which means that workers are well aware that this type of work is quite difficult for the government to track and monitor. Digital-based freelancers are likely aware that their groups are prone to free-riders. This understanding ultimately creates a 'social contribution dilemma' in the digital-based freelancer group, which assumes that some taxpayers can still enjoy public goods without having to sacrifice personal benefits through tax contributions [84]. Therefore, limited government supervision of the digital-based freelancer group may lead taxpayers to feel they have complete control over whether to comply or not. Then, taxpayers only agree to cooperate in tax payments when they can be convinced that the tax system has been implemented fairly through the authority's ability to monitor and crack down on tax evaders. Thus, a fair tax system and the government's competence in administering it are important considerations for digital-based freelancers to cooperate in tax payments voluntarily.

On the other hand, the lack of significance between perceived power and enforced compliance could be related to the lack of legal clarity and characteristics regarding digital-based freelancers who work flexibly and are not bound by contracts. Therefore, taxpayers find it challenging to understand their tax obligations, and as a result, the threat in the form of fines and sanctions is also not perceived. Barriers in the form of tax complexity are prevalent in developing countries, such as Indonesia, which ultimately reduce the intention to pay taxes [10, 85]. The absence of a statistically significant effect of the interaction between trust and power on voluntary or forced compliance is in line with several previous studies [18, 40, 41, 86] which reveal that this interaction has no effect or only a slight effect.

Another interesting finding is that perceived trust in authority does not have a significant effect on either form of compliance motivation. Taxpayers' low trust in authority may be due to the lack of public goods, poor quality services, and politicians embezzling tax money [39, 61]. Moreover, the rights of digital-based freelancers as informal workers are not fully protected by labor laws, but their obligations are treated on par with formal workers. Digital-based freelancer taxpayers may perceive this situation as a form of inequality in treatment and the impact of tax contributions on their scope of work, which ultimately undermines trust in the government. This finding suggests that tax authorities are not perceived as trustworthy enough to ensure taxpayers' welfare [40] and, consequently, are unable to persuade taxpayers to comply. It is likely that taxpayers rely more on the authority's competence and the force of law to believe in the fairness of the tax system than on the government's intrinsic motivations, which are not perceived as being oriented towards the common good. Therefore, when trust is low and power is perceived as legitimate, power strategies to increase tax compliance should be applied [45, 83].

Given these results, the development of legitimate power is an appropriate step to positively impact the tax climate, motivation, and compliance [46, 82, 87]. Therefore, tax instruments that can enhance the perception of legitimate power should be implemented, such as providing relevant and transparent information on tax procedures, strengthening legitimate regulations, and implementing targeted coercive measures [46, 88]. It is important to emphasize that coercive measures should be specifically targeted at tax evaders and not applied indiscriminately. In the latter case, such measures may generate anger and trigger a boomerang effect on cooperative taxpayers, which in turn is likely to lead to tax evasion [50, 88]. Enforcement regarding automatic exchange of information also needs to be implemented through cooperation with freelancer service provider sites or applications to facilitate monitoring and tracking of their economic transactions [31]. Furthermore, the government needs to simplify tax payment procedures and provide education on the benefits of paying taxes to both individuals and the state. With a simple, practical, and innovative tax system, taxpayers are more likely to comply [86]. The government also needs to be wise and transparent in its spending of tax money, providing valuable public sector services and maintaining high institutional quality to demonstrate alignment with the common interest [61]. In addition, legal protections for digital-based freelancers need to be clarified and emphasized in the law to encourage perceptions of fairness regarding the benefits of tax contributions. With exemplary implementation, the power of legitimate authority can also strengthen perceptions of trust, making measures to build trust a key focus [46, 87, 88]. This reasoning is supported by the research results of Alm, et al. [83] and Musimenta, et al. [46] which showed a positive relationship between legitimate power and trust.

The effects of socio-demographic variables on the two forms of compliance are worth considering in designing efficient audit strategies. This study reveals that education level has a significant positive correlation with voluntary tax compliance. This finding contradicts the findings of Appiah, et al. [41];

Alm, et al. [83]; Fathoni [22] and Muehlbacher, et al. [40] which suggest that education level has no influence on voluntary compliance. This difference can be explained by factors affecting tax compliance behavior, including the complexity of the tax system and administrative inadequacies that are more prevalent in developing countries [62, 81, 89] such as Indonesia. Given these barriers, it is much easier for educated taxpayers to have better knowledge and access to tax information, which in turn increases awareness of tax obligations and voluntary compliance [41, 87]. Therefore, auditing taxpayers with low educational backgrounds can be an effective strategy for detecting tax evaders. For enforced compliance, older taxpayers are considered suitable targets for auditing. This conclusion aligns with the findings of Russo [90] and Iraman, et al. [91] which suggest that older taxpayers tend to be less compliant. However, the relationship between age and compliance has been reported inconsistently [41, 87, 91].

6. Conclusion

Tax compliance among digital-based freelancers is an important concern for the government amid the growth of the national digital industry. The findings from this study have implications as a source of information that can assist policymakers in designing and implementing effective tax policies for digital-based freelancers. Furthermore, it also has the potential to provide insight for tax authorities in developing programs that can enhance tax understanding and awareness among digital-based freelancers.

In essence, this study suggests that taxpayers are more likely to comply through voluntary compliance policies than through enforced compliance policies. Although measures to increase trust are less costly, in this study, taxpayers have low trust perceptions and thus have not been able to encourage compliance. In contrast, perceived power, which is assumed to be valued by taxpayers as legitimate, has a more substantial effect on strengthening voluntary compliance. Therefore, power strategies are more effective and necessary for gaining trust, fostering a synergistic climate, and promoting voluntary tax compliance. Methods for building such healthy relationships can be achieved by conducting professional tax procedures and demonstrating competence in enforcing tax compliance. Thus, legitimate power is an important component of voluntary compliance policy that needs to be enhanced first. When legitimate power has successfully increased trust, then a trust-oriented approach can be the primary strategy for low-compliance taxpayers in developing countries such as Indonesia.

Although this study makes a valuable contribution, the findings still have some limitations. First, the sample size of this study is relatively small, making it insufficient to generalize the results to a broader population. Secondly, data collection through online questionnaires may not be representative due to their self-selection nature and the absence of direct supervision by the researcher. Additionally, the interview research method offers greater flexibility in exploring detailed information, and different results may be obtained.

Data Availability Statement:

Mardiyah, A., Salmavira, A., & Inasius, F. (2025). Voluntary Versus Enforced Tax Compliance: Empirical Evidence From Digital-Based Freelancer Data [Data set]. Zenodo. https://doi.org/10.5281/zenodo.15698408

Transparency:

The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

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