

## **Tax compliance economy amongst taxpayers in Kota Kinabalu**

### **ABSTRACT**

The gig economy is a term used to describe an economic activity in which many short-term jobs are available, rather than permanent jobs, and is considered one of the various business models in the gig economy. This study examines taxpayers' views on their level of taxpayer awareness, trust in government and tax socialization on tax compliance in the gig economy. This paper therefore provides new insights into tax compliance studies by introducing the concept of gig entrepreneurship, which is increasingly becoming a popular segment of the economy, especially among the younger generation. The study was conducted among 10 participants in Kota Kinabalu, Sabah and an in-depth interview was used to collect data for this study. Thematic analysis was used to analyze the data. The findings of this study can be useful for the government to create a clear tax framework in promoting the gig economy in order to expand the tax base for the government.