



Dilemmas and Breakthroughs in the Collaborative Governance of Taxation for Internet Anchors in the Digital Age

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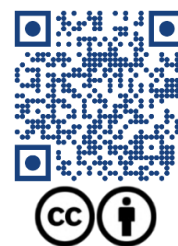
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Received: 07 Feb 2026; Received in revised form: 05 Mar 2026; Accepted: 10 Mar 2026; Available online: 14 Mar 2026

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Abstract— *In the digital age, internet anchors have emerged as a new type of occupation, with their income scale continuously expanding. The tax collection and administration work are facing numerous dilemmas. The current tax laws do not clearly define the corresponding tax categories for new-type incomes such as tips and commissions. The involvement of platforms and brokerage companies creates complex legal relationships among multiple parties, making it difficult to fulfill withholding obligations. There is an information barrier between tax authorities and platforms, and the supervision work has been in a passive state for a long time. It is proposed that at the legislative level, the rights, responsibilities and tax-collection standards of all parties should be clarified. At the technical level, the platform data should be connected with the tax system to achieve real-time interaction of tax-related information and risk early-warning. The tax authorities should be promoted to transform from post-event supervision to in-process intervention, and the platforms should be required to strengthen compliance review responsibilities. Ultimately, a governance mechanism involving multiple parties and featuring long-term effectiveness should be established to maintain the tax order.*



Keywords— *Digital age; Internet anchors; Tax collection and administration; Collaborative governance.*

I. INTRODUCTION

At the current stage of the development of the digital economy, the online live-streaming industry has witnessed rapid growth, supported by technological advancements and updated operational models. It has become an important driving force for expanding consumption and cultural dissemination, and has also given rise to a new occupation—"internet anchor". This occupation has been

officially recognized by the state. Public statistical data shows that the number of employees in the current online live-streaming industry exceeds 38.8 million^[1], forming a large-scale and vibrant employment ecosystem. With the rapid expansion of the industry, the problem of tax evasion has gradually become prominent, emerging as a key hidden danger restricting the regulated development of the industry. In 2021, a fine of 1.341 billion yuan was imposed

on Viya for tax evasion^[2], triggering extensive discussions throughout society. From 2024 to 2025, tax evasion cases involving Jin Qianqian, Yu Yang^[3], Wang Zibo^[4] and others were successively exposed. The repeated occurrence of tax evasion issues among the anchor group reflects a disconnect between tax collection and administration and industry development. In November 2025, Peng Xuanzhi, a top anchor with over 30 million followers, was found to have declared a total tax payment of less than 1.6 million yuan from 2021 to 2023. Eventually, the tax authorities legally recovered the tax and imposed a total fine of 4.1505 million yuan^[5]. In these cases, high-income anchors concealed their real income for a long time, and the amount of tax evaded was relatively large, revealing certain defects in the current tax collection and administration system for internet anchors. How to improve the tax collection and administration system and maintain tax order is a difficult problem that we need to continuously tackle.

II. DIFFICULTIES IN DETECTING INCOME CONCEALMENT AND SPLITTING BY ONLINE ANCHORS

The problems faced in the tax collection and administration of internet anchors can be analyzed from five dimensions: income verification, subject definition, implementation of withholding obligations, information supervision, and tax compliance. These five aspects are intertwined and together pose a systematic challenge to the current tax governance system in dealing with new digital business models.

(1) Difficulties in income verification and tax item classification

The income sources of online anchors are highly diversified. They include not only the signing fees paid by platforms, but also various forms such as live-streaming tips, sales commissions from live-streaming e-commerce, advertising placements, and the exchange of virtual gifts. This diversified income structure presents the problem of ambiguity in tax item attribution. At present, there is no unified tax governance standard for various types of income of online anchors, resulting in frequent disputes in

practice. Take the tip income as an example. Whether it should be classified as labor remuneration income or business income determines the applicable tax rate and the tax burden level. However, there is currently no clear legal definition. Labor remuneration income refers to the income earned by individuals from providing labor services, while business income refers to the income obtained by individuals from legally engaging in paid service activities, including services in education, medical care, consulting, etc. There is a certain commonality between the two, that is, both include income from individuals' service activities. Therefore, without mandatory regulations and classifications in laws and policies, it is difficult to determine the nature of the anchor's tip income, which leads to the problem of choosing the applicable tax rate. Meanwhile, the lack of a tax-calculation basis further exacerbates the difficulty of verification. A large amount of income directly enters the anchor's personal account through non-traditional channels such as rewards and gifts, which is outside the scope of the current invoice issuance system. As a result, it is difficult for tax authorities to obtain a complete tax-calculation basis, which objectively leaves room for anchors to conceal income and evade taxes.

(2) It is difficult to detect the concealment and splitting of income by online anchors

Some online anchors may conceal their income by signing "Yin-Yang contracts". Online anchors' activities are not limited to the online realm. They also receive remuneration through offline activities and the creation of IP products. Some taxpayers conceal taxable transactions by taking advantage of the intangibility of the transaction objects. Internet transactions involving digital goods and services are usually intangible, easily reproducible, and have zero marginal cost. This allows taxpayers conducting such transactions to conceal some or all of the transaction traces from the tax authorities, resulting in tax losses^[6]. In order to conceal their income, some anchors sign "Yin-Yang contracts" with merchants. They transfer most of their income directly to personal accounts instead of settling through the corporate accounts, thus concealing the source of this part of the income. At the same time,

they open multiple payment accounts and bank cards to receive fixed-amount income over a long period, so as to split their income. Such "Yin-Yang contracts" are difficult to detect. If tax inspectors only check the corporate accounts and back-end transaction records of the anchors according to traditional methods, they will not easily discover this situation. Therefore, a comprehensive inspection of the anchor's personal bank accounts and related accounts is required.

(3) Information asymmetry between tax authorities and taxpayers

We can observe that the tax evasion behaviors of online anchors often go undetected for many years. This indicates that there is a lack of monitoring of the tax-related information of online anchors on the Internet, and there is a certain degree of information asymmetry between tax authorities and taxpayers. Although live-streaming platforms hold core transaction data such as the anchors' reward records, sales turnover from live-streaming e-commerce, and fans' consumption, due to the imperfect information reporting mechanism, platforms either report only part of the taxable income or report it with a serious time lag. As a result, tax authorities have difficulty grasping the real income situation in a timely manner. They can only rely on post-event spot checks or complaint leads for tax inspections and are unable to achieve precise supervision of the entire industry. This information barrier directly leads to a serious lag in the discovery mechanism. Under the traditional "post-event punishment" model, the highly mobile and concealed income of anchors can remain outside the scope of supervision for a long time. Taxpayers take advantage of the time difference in supervision to avoid tax obligations. By the time the problem is exposed, a huge amount of tax arrears has been accumulated, which has a great impact on both the pressure of tax payment and public opinion. This situation shows that there is no good prevention and warning effect on the tax evasion behaviors of online anchors. The governance method has always remained at the stage of punishing the mistakes that have already been made and has not transformed to active prevention.

III. ANALYSIS OF THE REASONS FOR THE DIFFICULTIES IN TAX COLLECTION AND MANAGEMENT OF ONLINE ANCHORS

(1) Imperfect tax legal system

At present, some tax laws, regulations, or regulatory documents were formulated a long time ago and have not been updated or repealed since, making it difficult to meet the new situation of current economic development and the needs of handling tax-related cases^[7]. The online live-streaming industry is a typical representative of the digital economy, and its development speed far exceeds that of traditional industries. The corresponding tax legal system has not been updated in a timely manner. For example, when the current Individual Income Tax Law of the People's Republic of China and its implementation regulations classify income types, they rely on the existing understanding formed by traditional labor and business forms, which cannot fully adapt to the new forms of income such as rewards, commissions, and slotting fees in the live-streaming industry. The boundary between labor remuneration and business income, which was clearly distinguishable in the past, has begun to become blurred in the new transaction structure. In the provisions of business income, the expression "other production and business activities" is a general term with a broad extension, leaving a lot of room for interpretation in the actual implementation process. There is flexibility in the definition process, which brings difficulties in application for tax law enforcement. It also allows some practitioners to adjust the nature of their income through form packaging to reduce the taxes and fees they need to pay. In order to attract enterprises to settle in and increase tax revenue, some localities have relaxed the applicable conditions for approved collection in the policy implementation process. The income that should be included in the comprehensive income and calculated according to the progressive tax rate can enjoy a lower tax burden by borrowing the identity of "business income". This policy loophole formed based on local interests weakens the unity and fairness of the tax system and offsets the institutional rigidity of tax legality.

(2) The sources of online anchors' income are complex

Online anchors have a wide variety of income sources, which poses considerable difficulties for tax authorities to grasp their real income situation. In terms of types, anchors' income mainly includes signing fees paid by platforms, commissions from live-streaming e-commerce, cash converted from user rewards, fees for advertising placement, and remuneration for participating in offline activities. Moreover, the settlement cycles of different types of income vary greatly. Rewards are often settled daily, while advertising commissions are usually delayed by 1-3 months. Some income also involves cross-regional or even cross-border settlements, further increasing the complexity of income accounting and exacerbating the complexity of income composition^[8]. Among these, the process of realizing user rewards is the most complex. Users first need to purchase virtual currency on the platform through payment tools such as WeChat Pay and Alipay, then use the virtual currency to buy virtual gifts like "rockets" and "sports cars" and send them to the anchors. Finally, the anchors convert the received gifts into RMB for withdrawal according to the platform's rules. There are no paper contracts, invoices, or receipts in the whole process, only electronic data are left, and these data are in the hands of the platform. If the platform does not take the initiative to provide them, it is very difficult for tax authorities to verify how much money the anchors have actually received. What makes supervision even more difficult is that many anchors receive payments not through corporate accounts but directly through their personal bank cards, WeChat, or Alipay accounts. Some even use the accounts of their parents and relatives to disperse funds, mixing business income with daily life expenses, creating a so-called "off-the-books" operation. As a result, it becomes difficult to trace and confirm where the income comes from, what its nature is, and how much tax should be paid.

(3) Platforms fail to fulfill their withholding and payment obligations

The online live-streaming industry involves multiple entities such as platforms, brokerage companies, advertisers, and payment institutions, and the legal relationships among them are relatively complex.

According to tax laws, the withholding agents vary depending on the cooperation methods chosen by the anchors^[9]. According to the provisions of the "Law of the People's Republic of China on the Administration of Tax Collection," the withholding agent should be a unit that has the right to decide on the payment object and the payment amount. However, in the multi-party payment chain, this standard is difficult to apply clearly. In practice, platforms often claim that they are only technology providers and do not have an employment relationship with the anchors, so they do not assume the withholding obligation. Brokerage companies claim that they are only intermediary service providers and not the direct payers. Although advertisers are the source of funds, they are far from the specific live-streaming business. Each party shirks responsibility based on its own interests, resulting in the failure of the withholding obligation. Even if the withholding agent is finally identified, since most relationships between platforms, brokerage companies, and anchors are cooperative rather than employment relationships, fulfilling the withholding and payment obligation requires specially-equipped financial personnel to calculate taxes and file tax returns on time, which means an additional significant cost, further reducing the willingness to take the initiative to fulfill the obligation.

(4) Tax authorities face high law-enforcement difficulties

Under the platform-based economic model, the number of individual operators within the platform is becoming increasingly large. For individuals who are not required to register as market entities according to the law and do not apply for the issuance of invoices on behalf of others, it is difficult for tax authorities to obtain their tax-related information and implement effective supervision. The cost for tax authorities to collect taxes from each individual operator within the platform may even be higher than the amount of tax itself^[10]. The process of realizing anchors' income, represented by user rewards, is highly complex, involving multiple links such as the purchase of virtual currency, gift exchange, and platform withdrawal. There are no paper contracts or invoices throughout the process, and the electronic data are

completely in the hands of the platform. Coupled with the large differences in the settlement cycles of different incomes and the involvement of cross-regional settlements in some cases, even if tax authorities find abnormal clues, it is difficult to penetrate the layers of packaging to verify the real income scale. The law-enforcement cost is high, and the difficulty of obtaining evidence is great, so the supervision is always in a passive response state. In the tax-related cases exposed in recent years, many anchors have signed "Yin-Yang contracts" with merchants, transferring most of their income directly to personal accounts without going through corporate settlement, making it difficult for tax authorities to obtain the real income sources through public channels. If anchors use the means of fund dispersion to evade supervision, opening multiple bank cards, WeChat, and Alipay accounts under their names or even borrowing the accounts of relatives to receive payments, and splitting business income into scattered transactions and mixing them with daily transfer funds, creating an "off-balance-sheet cycle" beyond corporate supervision, it will make it even more difficult to trace the flow of funds.

IV. SUGGESTIONS FOR THE COLLABORATIVE GOVERNANCE OF ONLINE ANCHORS' TAXATION

(1) Improve Relevant Tax Laws and Regulations

Tax-related laws and regulations, being rigid rules and regulations, should keep pace with the times and be continuously updated. It is recommended that national government agencies improve the existing tax laws and regulations, and conduct a thorough review in light of cases that have occurred in recent years. The tax department should formulate guiding documents regarding the tax payment of online anchors, clarify the legal nature of various types of income, distinguish the criteria between labor remuneration and business income, and solve the practical difficulties in determining the nature of income. In this process, the income sources of online anchors should be sorted out, classified according to the sources, and the applicable tax items should be specified respectively. At the same time, the application of the

policy on verified collection should be strictly regulated to prevent local governments from creating tax "havens" indirectly. With regard to the tip income of anchors, it should be classified as either "wages and salaries income" or "labor remuneration income" for taxation based on the legal relationship between the anchor and the platform or brokerage company, rather than being treated as "contingent income". It should be included in the comprehensive income for final settlement after the end of the tax year. A detailed interpretation should be made on the nature of the income of e-commerce anchors and their derivative side-business incomes, and the nature of income and tax rates in different situations should be clearly defined to prevent anchors from evading taxes due to the vague definition of income nature^[11]. Meanwhile, the tax department should issue regulatory documents as soon as possible to clearly define the scope of application of verified collection.

(2) Tax Authorities Strengthen Supervision Activities

Tax authorities are the core of the collaborative governance framework. Their role is reflected in the transformation from passive tax audits to a function that emphasizes both proactive supervision and tax-paying services. Faced with the characteristics of high concealment and great mobility of online anchors' income, tax authorities should start with basic management. They should fully identify the distribution of tax sources of live-streaming platforms in their jurisdictions, establish a contact mechanism for key platforms, obtain tax-related information through regular communication, keep track of the income scale and tax-paying dynamics of anchors, and turn "information islands" into "data connectivity". As more and more taxpayers' trading activities are completed in the form of e-commerce, such as online signing, offline trading, online payment, and electronic book-keeping, tax audits and case selection should, on the basis of traditional methods, use the Internet to collect and analyze data to identify enterprises with potential problems^[12]. Secondly, tax authorities should select professional personnel to conduct in-depth tax guidance and policy briefings at platforms, help anchors and platforms clarify their tax-paying obligations and standardize the tax declaration

process. By providing services at the forefront of business operations, the probability of involuntary tax evasion can be reduced from the source. In the risk assessment stage, relying on big data means, tax authorities should focus on monitoring anchors with large income fluctuations or abnormal tax burdens. Special investigations and assessments should be carried out on anchors involved in large amounts of taxes, and timely intervention should be made upon discovering problems, thus achieving a shift from post-event pursuit to in-process control. Through the dual-drive of strengthened supervision and services, tax authorities can implement policies, help online anchors master tax knowledge in time, and pay taxes on schedule.

(3) Platforms Effectively Fulfill Supervision Duties

As the main business location of online anchors, platforms have a clearer understanding of the income sources of online anchors. If platforms can effectively fulfill their supervision duties, it will reduce the difficulty for tax departments to conduct tax inspections^[13]. Firstly, platforms should establish a real-time reporting mechanism for tax-related information, synchronize the core business data of anchors to tax authorities in a unified standard format, break through information barriers, and enable tax authorities to timely grasp the real income situation. This is the technical prerequisite for achieving precise supervision. Secondly, platforms should set up specialized tax compliance departments or equip themselves with professional personnel within the platform, responsible for verifying the identity of anchors, dynamically tracking their tax-paying situations, and regularly auditing the status of anchors' accounts. For accounts that have not declared tax for a long-time, have abnormal tax registrations, or are suspected of obvious tax evasion, platforms should take measures such as restricting withdrawals, suspending settlements, or even banning accounts, embed tax compliance requirements into the daily operation process of the platform, and force anchors to actively fulfill their tax-paying obligations. Through the dual-check of data reporting and compliance review, platforms add an extra line of defense for anchors to pay taxes on time, and jointly strengthen the network of collaborative governance with the government and tax

authorities.

(4) Strengthen Regular Supervision

In the digital age, one strategy to regulate the emerging negative phenomena is to establish a supervision mechanism in line with the characteristics of the era. Technology should be used as a foundation to enhance the adaptability of the tax system and tax collection and management in the digital age. An intelligent tax supervision system for the live-streaming industry should be established, which can capture real-time data such as anchors' transaction flows, reward records, and commission income from live-streaming sales, and conduct comparative analysis in combination with indicators such as the number of fans and sales volume to accurately identify abnormal tax declarations. If signs indicate a serious inconsistency between an anchor's fan base, public visibility, and tax payments, this can be detected in a timely manner, preventing a recurrence of cases like Peng's. At the same time, the integration of electronic invoices and blockchain technology can be promoted to ensure the non-tampering and traceability of transaction information, and solve the problem that the "tax control by invoices" fails in paperless transactions. The punishment mechanism should be improved. Greater penalties should be imposed on anchors who deliberately evade taxes, a liability-investigation mechanism should be established for platforms that fail to fulfill withholding obligations and intermediary agencies that assist in tax evasion, and the warning effect should be exerted through the exposure of typical cases.

V. CONCLUSION

The rise of the online live-streaming industry is a microcosm of the development in the digital era. This new business form has created a large number of job opportunities, enriched the cultural life of the public, and also posed profound challenges to the traditional tax governance model. The existing tax collection and management system still has deficiencies. The tax collection and management of online live-streamers face problems such as difficulties in income assessment, high information barriers, and the failure of withholding

obligations, which reflects the structural tension between the existing institutional framework and the operational logic of the digital economy. To break this deadlock, relying solely on the after-the-fact punishment-style law enforcement approach cannot achieve the expected results. It requires the collaborative efforts of the government, tax authorities, and platforms. In terms of legislation, it is necessary to clarify the nature of income and tax standards; in terms of technology, it is necessary to break through information barriers and achieve data sharing; in terms of implementation, it is necessary to strengthen the compliance responsibilities of platforms and implement the active supervision functions of tax authorities. Only in this way can we achieve the transformation from passive response to collaborative governance. Tax governance in the digital era is a test of the flexibility of the system and a call for governance wisdom. Only by continuously improving the legal model, strengthening the collaboration among subjects, and enhancing the technological adaptation can the tax system maintain stability and make long-term progress in the digital wave.

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