

Tax Compliance: A Bibliometric Analysis of Global Research Trends (2000–2026)

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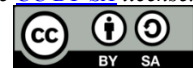
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ABSTRACT

This study aims to examine the development, intellectual structure, and thematic evolution of taxation research using a bibliometric approach. Data were collected from the Scopus database and analyzed using VOSviewer to explore publication trends, keyword co-occurrence, and temporal dynamics of the field. The findings reveal that taxation research is predominantly centered on tax compliance, with significant attention given to issues such as tax evasion, tax avoidance, trust, and tax knowledge. Co-occurrence analysis identifies three major thematic clusters: behavioral aspects of tax compliance, policy and regulatory frameworks, and economic and interdisciplinary perspectives. The overlay visualization indicates a clear evolution from early research focused on regulatory compliance and environmental taxation toward more recent studies emphasizing taxpayer behavior and contextual factors, including developing countries. Furthermore, density analysis highlights tax compliance and taxation as the most influential and frequently studied topics, while emerging themes such as sustainability and artificial intelligence suggest new directions for future research. Overall, this study provides a comprehensive mapping of taxation literature and offers insights into how the field is evolving toward a more integrated and multidisciplinary perspective.

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1. INTRODUCTION

Taxation is a fundamental instrument for governments to finance public expenditure and sustain economic development. Through tax revenue, governments are able to fund infrastructure, education, healthcare, social protection programs, and various public services that support national welfare [1], [2]. Consequently, the effectiveness of tax systems largely depends on the level of taxpayer compliance in fulfilling their obligations according to tax regulations. High tax compliance ensures stable government revenues and strengthens fiscal capacity, while low compliance can lead to budget

deficits and reduced public service provision. Because of this strategic role, tax compliance has become a major concern for policymakers, economists, and public administration scholars across the world. Numerous studies emphasize that understanding taxpayer behavior and compliance mechanisms is crucial for maintaining the sustainability of tax systems and improving government revenue performance [3], [4].

Tax compliance generally refers to the willingness and ability of taxpayers to obey tax laws, report income accurately, and pay taxes on time without enforcement actions. The concept encompasses both voluntary compliance, which arises from taxpayer

awareness and trust in government, and enforced compliance, which results from audits, penalties, and legal sanctions. In practice, achieving high levels of compliance remains a persistent challenge for many countries, particularly in developing economies where administrative capacity, tax literacy, and institutional trust may be limited [5], [6]. Factors such as taxpayer attitudes, social norms, tax complexity, perceived fairness, and enforcement mechanisms have been widely examined as determinants influencing compliance behavior. Researchers increasingly recognize that tax compliance is not merely an economic decision but also a social and psychological phenomenon shaped by institutional and cultural contexts [7].

Over the past several decades, academic research on tax compliance has grown significantly and evolved into a multidisciplinary field. Early studies primarily focused on economic deterrence models that examined how audit probability and penalty rates influence taxpayer decisions to evade or comply with taxes. However, more recent research incorporates perspectives from psychology, sociology, behavioral economics, and public policy to explain taxpayer behavior more comprehensively. These studies explore various themes, including trust in government, social norms, moral values, tax morale, digital taxation systems, and the influence of institutional quality on compliance outcomes. As a result, the tax compliance literature has expanded rapidly and generated diverse theoretical frameworks and empirical findings across different countries and contexts [7], [8].

Along with the increasing volume of academic publications, researchers have begun to apply bibliometric analysis to examine the development of tax compliance studies systematically. Bibliometric analysis is a quantitative research method that analyzes scientific publications to identify patterns, trends, collaborations, and influential topics within a particular field. Through techniques such as citation analysis, co-occurrence mapping, and network visualization, bibliometric studies can reveal the intellectual

structure of research fields and highlight emerging themes. Previous bibliometric research has demonstrated that tax compliance studies have expanded considerably in terms of publication volume, research collaboration, and thematic diversity, particularly after the mid-2010s when global tax policy reforms and digitalization intensified scholarly attention to taxation issues.

Furthermore, global developments such as digital transformation, international tax reforms, and the increasing complexity of fiscal governance have contributed to the growing academic interest in tax compliance. Governments worldwide are adopting digital tax administration systems, data analytics, and electronic filing mechanisms to improve compliance monitoring and reduce tax evasion. At the same time, globalization and cross-border economic activities have introduced new challenges for tax authorities in enforcing tax regulations effectively. These developments have stimulated new research directions in taxation studies, including digital taxation, compliance behavior in online economies, and the relationship between governance, transparency, and taxpayer trust. Consequently, mapping global research trends in tax compliance has become increasingly important for identifying knowledge gaps and guiding future research in this evolving field.

Despite the growing body of literature on tax compliance, the rapid expansion of publications has created challenges for researchers in understanding the overall development and structure of this research field. Existing studies often focus on specific determinants, regions, or methodological approaches, which makes it difficult to obtain a comprehensive overview of how tax compliance research has evolved globally over time. Although some bibliometric studies have explored tax compliance literature, many of them analyze limited time periods or specific databases and do not capture the most recent developments in the field. As global tax policies, digital taxation systems, and compliance strategies continue to evolve, there is a need for an

updated and comprehensive bibliometric analysis that maps global research trends, identifies influential authors and institutions, and highlights emerging themes within the tax compliance literature from a long-term perspective.

The objective of this study is to conduct a comprehensive bibliometric analysis of global research on tax compliance published between 2000 and 2026.

2. METHODS

This study employs a bibliometric analysis approach to examine the development of global research on tax compliance from 2000 to 2026. Bibliometric analysis is a quantitative research method used to evaluate and map scientific literature through statistical analysis of publications, citations, and research networks. This approach is widely applied in academic studies to identify publication trends, influential authors, collaboration patterns, and emerging research themes within a specific field. By analyzing bibliographic data systematically, bibliometric methods enable researchers to understand the intellectual structure and evolution of scholarly work over time [9]. In this study, bibliometric

analysis is used to explore the growth of tax compliance research, identify key contributors, and map thematic developments across the global academic community.

The data used in this study were collected from the Scopus database, which is one of the largest and most comprehensive sources of peer-reviewed academic publications. The search was conducted using the keyword “tax compliance” in the title, abstract, and keyword fields. The search was limited to publications published between 2000 and 2026 and restricted to journal articles written in English to ensure the quality and consistency of the dataset. After the initial search, the retrieved documents were screened to remove duplicates, irrelevant articles, and publications that did not focus directly on tax compliance. The final dataset consists of relevant articles that provide bibliographic information such as authors, titles, publication years, affiliations, keywords, and citation counts, which are essential for conducting bibliometric analysis.

3. RESULTS AND DISCUSSION

3.1 Network Visualization

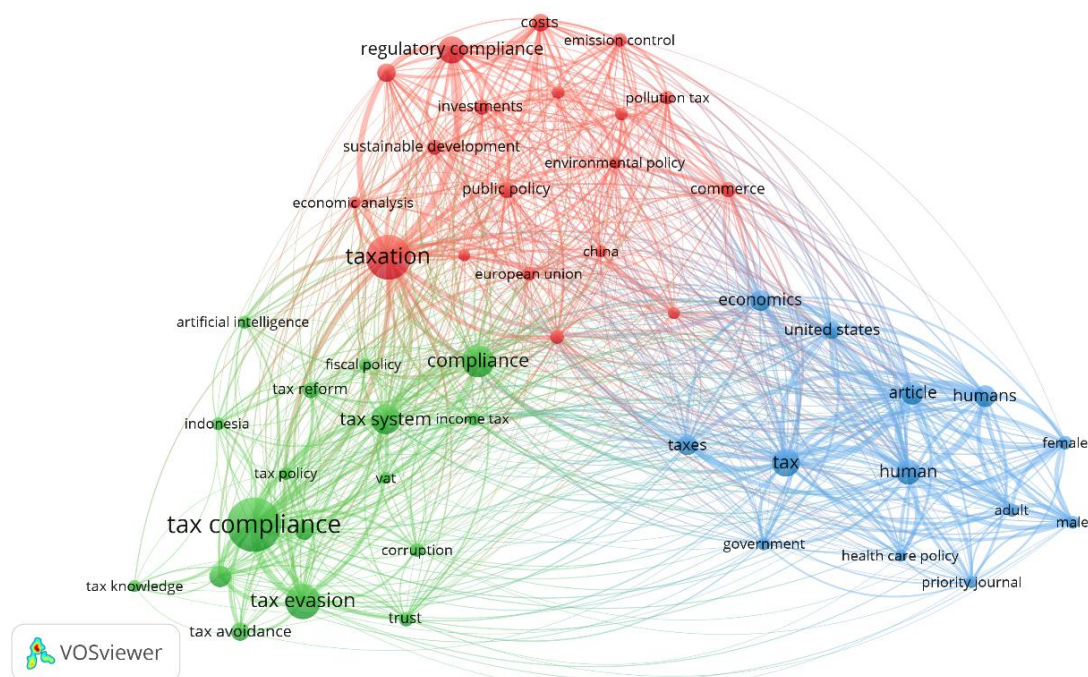


Figure 1. Network Visualization

Source: Data Analysis Result, 2026

Figure 1 reveals a well-structured intellectual landscape of taxation research, characterized by three dominant clusters that reflect distinct yet interconnected thematic areas. The green cluster is centered on tax compliance, which emerges as the most prominent and influential theme in the network. This cluster includes related concepts such as tax evasion, tax avoidance, trust, corruption, and tax knowledge, indicating a strong behavioral and governance-oriented perspective. The density and centrality of these terms suggest that understanding taxpayer behavior, institutional trust, and compliance mechanisms remains a core focus in taxation research.

The red cluster represents the policy and regulatory dimension of taxation, with key terms such as taxation, regulatory compliance, environmental policy, public policy, pollution tax, and sustainable development. This cluster highlights the increasing role of taxation as a tool for achieving broader socio-economic and environmental objectives. The presence of terms like emission control and environmental policy suggests a growing emphasis on green taxation and sustainability-driven fiscal policies. Additionally, the inclusion of regions such as European Union and China indicates that much of this research is contextualized within specific regulatory environments and policy frameworks. The blue cluster, on the other hand, appears to capture a more general and interdisciplinary domain, with terms such as tax, economics, government, and demographic-related keywords like humans, male, female, and adult. This cluster likely reflects studies indexed in broader databases that incorporate taxation within health, social

sciences, and public policy contexts. While these terms are less conceptually specific to taxation theory, their strong connectivity suggests that taxation research is widely embedded in multidisciplinary discussions, particularly those involving public health policy and socio-economic analysis.

Another important observation is the presence of bridging nodes such as compliance, tax system, fiscal policy, and economics, which connect the three clusters. These intermediary terms indicate that taxation research is not siloed but rather interconnected across behavioral, policy, and economic perspectives. For instance, compliance links behavioral studies with regulatory frameworks, while fiscal policy connects taxation mechanisms with macroeconomic outcomes. This interconnectedness reflects the complexity of taxation as a field that integrates micro-level taxpayer behavior with macro-level policy design. The network demonstrates that taxation research has evolved into a multidisciplinary field that encompasses behavioral insights, regulatory frameworks, and economic analysis. The prominence of tax compliance as a central theme underscores the ongoing importance of improving voluntary compliance and reducing tax evasion. At the same time, the emergence of sustainability-related taxation topics signals a shift toward using tax systems as instruments for addressing global challenges such as environmental degradation. This suggests that future research will likely continue to explore the integration of behavioral, technological, and policy approaches to enhance the effectiveness and fairness of taxation systems.

737	[11]	Enforced versus voluntary tax compliance: The slippery slope framework	Journal of Economic Psychology, 29(2), pp. 210–225
734	[12]	Explaining altruistic behavior in humans	Evolution and Human Behavior, 24(3), pp. 153–172
627	[13]	Pillars of prosperity: The political economics of development clusters	Pillars of Prosperity: The Political Economics of Development Clusters, pp. 1–375
594	[14]	Accountable algorithms	University of Pennsylvania Law Review, 165(3), pp. 633–705
594	[15]	Culture differences and tax morale in the United States and in Europe	Journal of Economic Psychology, 27(2), pp. 224–246
511	[16]	Tax compliance and tax morale: A theoretical and empirical analysis	Tax Compliance and Tax Morale: A Theoretical and Empirical Analysis
485	[17]	Descriptive social norms as underappreciated sources of social control	Psychometrika, 72(2), pp. 263–268
470	[18]	The behavioralist as tax collector: Using natural field experiments to enhance tax compliance	Journal of Public Economics, 148, pp. 14–31
469	[19]	Does political trust matter? An empirical investigation into the relation between political trust and support for law compliance	European Journal of Political Research, 50(2), pp. 267–291

Source: Scopus, 2026

3.2 Density Visualization

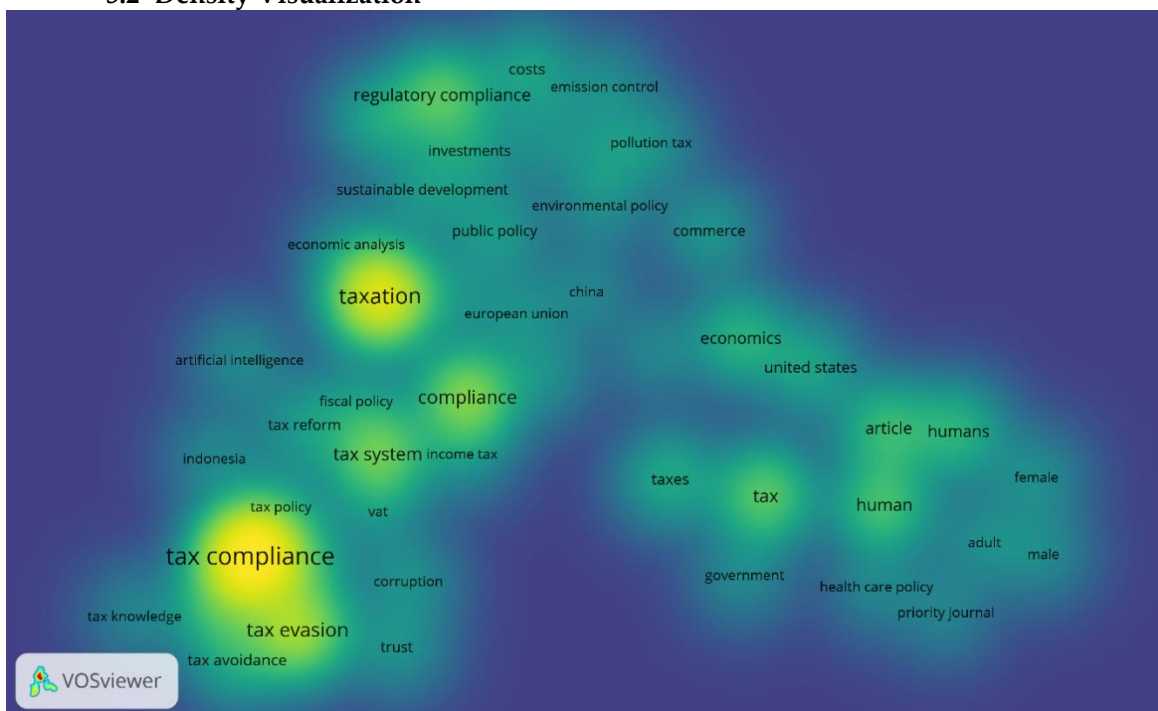


Figure 3. Density Visualization

Source: Data Analysis Result, 2026

Figure 3 highlights the most prominent and frequently researched themes within the taxation literature. The brightest areas, particularly around tax compliance and taxation, indicate that these are the central

pillars of the field. The strong intensity surrounding tax compliance, along with related terms such as tax evasion, tax avoidance, and tax knowledge, suggests that a significant portion of the literature is

focused on understanding taxpayer behavior and improving voluntary compliance. Similarly, taxation appears as a major conceptual anchor connected to broader discussions on economic analysis, public policy, and fiscal systems, reinforcing its role as the core of tax-related research.

Other moderately dense areas, such as compliance, tax system, economics, and regulatory compliance, indicate supporting themes that connect behavioral insights with policy and institutional frameworks. Meanwhile, topics like environmental policy, pollution tax, and sustainable development reflect the growing integration of taxation with sustainability agendas, although they are less dominant compared to compliance-focused research. Peripheral yet visible areas such as artificial intelligence and Indonesia suggest emerging or context-specific directions.

Discussions

The findings of this bibliometric analysis demonstrate that taxation research is strongly anchored in the theme of tax compliance, which emerges as the most dominant and central topic across the network. This indicates that a substantial portion of the literature is devoted to understanding taxpayer behavior, particularly in relation to compliance, evasion, and avoidance. The prominence of these themes reflects ongoing concerns among policymakers and researchers regarding the effectiveness of tax systems in ensuring voluntary compliance. It also highlights the importance of behavioral factors such as trust, tax knowledge, and perceived fairness in shaping taxpayer decisions, suggesting that taxation is not merely a technical issue but also a socio-psychological one.

In addition to behavioral perspectives, the analysis reveals a significant cluster centered on taxation and its connection to public policy and regulatory frameworks. The presence of terms such as regulatory compliance, environmental policy, pollution tax, and sustainable development indicates that taxation is increasingly being used as an

instrument for achieving broader economic and environmental objectives. This aligns with the growing global emphasis on green taxation and fiscal policies designed to address sustainability challenges. The integration of these themes suggests that taxation research is evolving beyond revenue collection toward a more strategic role in influencing societal outcomes and promoting sustainable development.

The network structure also highlights the role of intermediary concepts such as compliance, tax system, fiscal policy, and economics, which bridge behavioral and policy-oriented research. These connections indicate that taxation studies are becoming more integrative, combining insights from economics, public administration, and behavioral science. The inclusion of terms such as VAT, income tax, and government further emphasizes the practical application of research in real-world fiscal systems. This multidimensional perspective reflects the complexity of taxation as a field that requires both macro-level policy design and micro-level behavioral understanding.

The overlay visualization provides additional insight into the temporal evolution of the field, showing a transition from earlier studies focused on regulatory and policy frameworks toward more recent research emphasizing behavioral aspects of tax compliance. The emergence of topics such as tax knowledge, trust, and regional contexts like Indonesia suggests that contemporary research is increasingly concerned with localized and context-specific factors influencing compliance. This shift indicates a growing recognition that effective tax policy must consider cultural, institutional, and socio-economic differences across countries.

The density analysis confirms that while tax compliance and taxation remain the core of the field, there is a gradual expansion toward interdisciplinary and emerging topics such as sustainability and artificial intelligence. Although these newer themes are not yet as dominant, their presence signals future research directions that integrate technology and sustainability into taxation systems.

4. CONCLUSION

This study concludes that taxation research has evolved into a multidisciplinary field with tax compliance and taxation as its central pillars, reflecting a strong emphasis on understanding taxpayer behavior and improving voluntary compliance. The bibliometric findings indicate a clear integration between behavioral insights, economic analysis, and regulatory frameworks, highlighting the complexity of

modern tax systems. Additionally, the growing presence of themes related to sustainability and technological innovation suggests that taxation is increasingly positioned as a strategic tool for addressing broader societal and environmental challenges. The field is moving toward a more holistic and dynamic approach, where effective tax policy is shaped by the interaction of behavioral, institutional, and technological factors to enhance fairness, efficiency, and long-term sustainability

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