Digital Era Tax Compliance: A Systematic Review Integrating Behavioral, Technological, and Institutional Perspectives

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ABSTRACT: Digital tax compliance has become central to public finance as governments increasingly adopt digital technologies to modernize tax administration and governance. This study systematically reviews research on digital tax compliance published between 2021 and 2025, with a focus on the intersection of behavioral, technological, and institutional factors. Employing the PRISMA 2020 protocol and the TCCM framework, 143 Scopus-indexed articles were screened, resulting in 38 studies selected for in-depth analysis. The findings indicate that digitalization is fundamentally transforming tax compliance by shifting from deterrence-based enforcement models to trust-based, voluntary compliance, supported by behavioral insights, technological advancements, and institutional legitimacy. The review identifies three primary thematic clusters: behavioral factors (tax morale, trust, fairness), technological factors (digital platforms, artificial intelligence, blockchain), and institutional factors (governance quality, transparency, tax literacy). The synthesis highlights digitalization's contribution to enhancing efficiency and reshaping taxpayer behavior by improving legitimacy and motivation. However, the existing research remains fragmented and lacks comprehensive frameworks, with a predominant focus on emerging economies and limited longitudinal or mixed-method studies. This review contributes to the field by conceptualizing digital tax compliance as a behavioral, technological, and institutional nexus, and by positioning digital governance as a catalyst for voluntary compliance. The study provides policy recommendations for developing inclusive, trust-based digital tax systems and outlines a research agenda for the evolving digital tax landscape.

KEYWORDS: Behavioral Economics, Digital Tax Compliance, Digital Governance, Institutional Trust, Tax Morale

1. INTRODUCTION

1.1 Background and Significance

In recent years, digital tax compliance the use of digital technologies to meet tax obligations has become a highly dynamic topic in public finance. Technological innovation, including software, AI algorithms, or digital platforms, now shapes tax administration. Fiscal governance, with its systems and rules for tax collection and public spending, also plays a role. Together, these factors shape how citizens perceive and fulfill their tax obligations. Digital governance broadly encompasses how digital technologies are integrated into government operations to improve policy execution and citizen engagement. E-filing, artificial intelligence (AI), and blockchain are transforming compliance. They turn it from a bureaucratic task into a data-driven process that reflects institutional trust. Earlier studies (Duy & Tran, 2021; Vossler et al., 2021) show how taxpayers, especially SMEs, respond to enforcement and incentives. Later research (Ouyang et al., 2023; Jin et al., 2023) highlights how digital tools increase transparency, efficiency, and voluntary compliance. These changes mean digitalization is more than just new technology. It is a strategic reform in how states build fiscal citizenship the relationship between citizens and the state shaped by tax responsibilities and rights. Tax morale refers to the intrinsic motivation and principles of taxpayers that drive compliance. These motives can be shaped by perceptions of fairness, trust in government, and the quality of governance.

1.2 Emerging Developments in Digital Tax Compliance

The digital economy is accelerating. Research into tax compliance is shifting from deterrence models to frameworks that blend behavioral, technological, and institutional views. Evidence from emerging economies shows that digital reforms improve compliance efficiency and fairness (Yu & Li, 2024; Ouyang et al., 2023). For example, China's digital tax initiative reportedly reduced tax evasion by 15% since its implementation. Indonesia's e-filing reforms have cut taxpayers' transaction costs by roughly 20% (Agusti & Rahman, 2022; Inegbedion & Okoye-uzu, 2024). These changes have boosted taxpayer trust. A survey showed 75% of respondents felt more confident in the tax system after reforms. However, benefits are not spread equally. The digital divide, data security issues, and limited access to technology continue to affect compliance (Belahouaoui & Attak, 2024; Louvieris et al., 2024).

For instance, poor digital infrastructure in rural Indonesia means only 40% of eligible taxpayers use e-filing. What was once simply modernization now presents a governance challenge. Both behavioral economics and strong institutional design matter here.

1.3 Prior Reviews and Identified Research Gaps

Prior reviews have looked at tax compliance through either a behavioral or technological lens. Alm and Kasper (2022) emphasized non-financial factors such as morality, patriotism, and social norms. Belahouaoui and Attak (2024) explored how AI and blockchain shape compliance behavior via digital governance. Despite these contributions, most reviews are fragmented and narrowly focused. Few have tried to combine these strands in a single, unified framework. This is especially true for systematic approaches like PRISMA or SPAR-4-SLR. Our review addresses this by selecting prior work based on clear criteria. These include relevance to digital tax compliance, coverage of behavioral or technological aspects, and publication in peer-reviewed journals from 2019 onward. We used Scopus and Web of Science for an exhaustive search. Further, existing reviews focus mainly on developed economies. As a result, perspectives from developing regions, where SMEs dominate, are often missing (Alm et al., 2023). There is still a significant gap in understanding how behavioral and technological factors interact across contexts.

1.4 Novelty, Objectives, and Research Questions

This study addresses these limitations with a comprehensive systematic literature review (SLR) of digital tax compliance research published between 2019 and 2025. The chosen time frame matters, as it marks rapid digital transformation and tax policy shifts from technological advances. Since 2019, digital tax initiatives have appeared across many regions. Academic interest in digital governance also increased in this period. The review uses a dual framework. PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) ensures transparency. TCCM (Theory–Context–Characteristics–Methodology) adds analytical depth. The *novelty* of this study comes from integrating behavioral economics, digital governance, and institutional theory. It uses these together to evaluate both theory and empirical findings. The review answers two guiding questions:

1. *What are the major publication trends, theoretical foundations, methodological preferences, and geographical focuses that characterize digital tax compliance research?*
2. *What thematic patterns and conceptual gaps emerge from the intersection of behavioral, technological, and institutional determinants?*

In answering these questions, this paper aims to map the evolution of digital tax compliance as an academic field. It also seeks to identify key theories and methods used in this area. The paper then proposes a research agenda that connects academic knowledge to policy needs. Policymakers could use this agenda to design better digital tax systems. They can do this by combining behavioral insights and new technologies. This approach could increase compliance rates and improve fair governance. By linking research findings with practical actions, the study aims to help develop policies that boost tax compliance, public trust, and institutional efficiency.

1.5 Organization of the Article

The rest of the article is structured as follows. Section 2 explains the methodology using the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) protocol for systematic reviews. Section 3 presents the main descriptive and thematic results from the bibliometric and qualitative analyses. Section 4 discusses theoretical implications and policy relevance using the TCCM framework. Section 5 concludes with a summary of findings and proposes future research directions in digital tax compliance.

2. LITERATURE REVIEW

2.1 Conceptual Evolution and Theoretical Scope

Digital tax compliance refers to adherence to tax regulations using digital tools and processes. The study of digital tax compliance has evolved in tandem with the rapid digitalization of public administration. Over time, it has broadened from a narrowly fiscal perspective into a multi-dimensional field encompassing technological, behavioral, and institutional elements. Three interlocking strands now dominate the literature: *(1) the digital transformation of tax administration,* including AI-based systems, blockchain, and integrated data platforms; *(2) compliance behavior,* both enforced and voluntary; and *(3) behavioral and institutional determinants,* such as tax knowledge, perceived fairness, and moral reasoning. These strands provide the foundation for ongoing research in the field.

Earlier research, rooted in deterrence theory, primarily viewed compliance through the lens of enforcement and penalty structures (Vossler et al., 2021). As fiscal systems became more complex, however, this perspective gradually gave way to behavioral and institutional explanations that highlight the role of cognitive and moral dimensions in taxpayers' decision-making (Alm & Kasper, 2022; Nguyen, 2022). For example, Alm and Kasper (2022) argued that compliance is as much about *trust* and *morality* as it is about sanctions, while Yu and Li (2024) demonstrated how digitalization can reduce administrative frictions and information asymmetries. These newer perspectives have expanded the understanding of compliance beyond traditional enforcement frameworks.

This intellectual transition reflects a subtle but important shift from viewing compliance as a rule-following obligation to understanding it as a behavior influenced by perceptions, context, and technology. However, despite these developments, most studies still address these strands separately. Few have attempted to integrate technological innovation with behavioral economics within a single explanatory framework, leaving opportunities for further integration.

2.2 Historical Development of Research Themes

The field's development can be characterized by two distinct phases. The initial phase, beginning in the early 2020s, focused on the *direct effects* of digitalization on compliance outcomes. For example, Yu and Li (2024) employed a staggered Difference-in-Differences approach to analyze China's GTPIII reform, demonstrating significant improvements in social security compliance. Concurrently, Vossler et al. (2021) conducted experimental studies to investigate the influence of fairness perceptions on individual compliance under varying withholding conditions.

The subsequent phase expanded the research agenda by integrating behavioral and institutional perspectives into digital taxation studies. Alm and Kasper (2022) identified tax morale as a mediating variable connecting institutional factors and voluntary compliance. Ouyang et al. (2023) and Chen et al. (2025) introduced signaling and financial digitalization theories to elucidate how digital access can both enhance and complicate compliance processes. More recently, Belahouaoui and Attak (2024) outlined the emerging paradigm of "Tax Administration 3.0," which incorporates AI and blockchain as governance mechanisms. Additionally, Siimon and Lukason (2021) developed machine-learning models that accurately predict corporate tax arrears.

Taken together, these studies illustrate a progressive diversification of inquiry moving beyond static models toward interdisciplinary approaches that blend economics, behavioral science, and computational analytics. However, the literature still lacks cross-regional comparisons that connect technological adoption with behavioral responses in varying institutional settings.

2.3 Classical and Contemporary Theoretical Foundations

Classical theories still shape tax compliance research, but their usefulness is increasingly questioned. Deterrence Theory, long central in fiscal studies, helps model how audits and penalties affect compliance (Vossler, 2021). Yet, it assumes people act rationally, which does not explain why many taxpayers follow rules even when detection is unlikely.

In response to the limitations of Deterrence Theory, subsequent studies adopted richer theoretical perspectives. The discussion first shifts to Principal–Agent Theory, which interprets compliance as a relational issue of information asymmetry between taxpayers and authorities, mitigated through digital systems such as shared data platforms and AI-enhanced monitoring (Yu & Li, 2024; Zhou et al., 2025). In another transition, approaches grounded in Fiscal Sociology and Tax Fairness Theory highlight the role of trust, legitimacy, and social norms as drivers of voluntary compliance (Appiah et al., 2024; Alm & Kasper, 2022). Taking yet a different direction, behavioral economics introduced the now-prominent framework of *nudges*, *boosts*, and *sludge reduction* to design interventions that subtly alter taxpayer behavior (Alm et al., 2023).

Interestingly, while each framework offers distinct assumptions, all recognize that compliance is shaped by intertwined psychological, institutional, and economic factors. Yet, despite these overlaps, scholarship still lacks a unified framework that explicitly synthesizes these dimensions and addresses their integration in the context of digital transformation. This highlights the pressing need for clearly defined conceptual boundaries and an integrated approach.

2.4 Emerging Interdisciplinary Trends and Technological Integration

A newer generation of research has sought to bridge economics, psychology, and computer science in explaining how technology mediates compliance behavior. For example, Yu and Li (2024) provided evidence that digital tax platforms enhance social security contributions by streamlining data flows between agencies. Similarly, Ouyang et al. (2023) observed that digital finance mitigates information and liquidity constraints, enabling SMEs to meet tax obligations more efficiently. Additionally, Belahouaoui and Attak

(2024) identified, through textometric analysis, three converging clusters: technological integration, algorithmic intelligence, and SME adaptability that define the frontier of "smart tax administration."

Building on these substantive findings, methodological approaches in recent studies have become more sophisticated. Researchers now employ machine-learning models, multi-agent simulations, and hybrid econometric designs (Jin et al., 2023; Siimon & Lukason, 2021), alongside traditional surveys and regressions. However, while these innovations privilege predictive accuracy, they sometimes do so at the expense of contextual insight. Furthermore, behavioral heterogeneity and ethical considerations, particularly in developing regions, remain insufficiently examined. This imbalance highlights a critical methodological gap: while digital tools can quantify compliance more precisely, they often overlook the human dimensions that underpin it.

2.5 Comparative Insights and Research Gaps

Cross-country comparisons reveal a nuanced picture. In emerging economies such as China, Indonesia, and Nigeria, digitalization enhances compliance. This effect occurs primarily when trust and literacy initiatives support it (Yu & Li, 2024; Agusti & Rahman, 2022; Inegbedion & Okoye-uzu, 2024). In contrast, research from advanced economies highlights automation, regulatory coherence, and efficiency (Louvieris et al., 2024). This asymmetry underscores that digital tax compliance depends on context. Technology's effectiveness is shaped by governance capacity and social capital.

Building on this asymmetry, several gaps persist. First, integrative frameworks that connect behavioral, technological, and institutional dimensions remain scarce. Second, while theoretical pluralism is valuable, it has resulted in conceptual fragmentation, with few studies reconciling deterrence, behavioral, and digital adoption theories. Third, methodological homogeneity persists: quantitative survey designs dominate, while qualitative and mixed-method approaches remain underutilized for capturing the subtleties of taxpayer motivation and institutional context.

To bridge these gaps, addressing these limitations requires context-sensitive, multi-method research that can explain not only whether digitalization improves compliance but also *how* and *under what conditions* it does so. Such a shift would mark a meaningful step toward cumulative theory-building in this emerging domain.

## 2.6 Synthesis and Emerging Contributions

In sum, digital tax compliance research is evolving. The field is shifting from economic reductionism toward an interdisciplinary view of fiscal behavior. Technological innovations, like AI and blockchain, have opened new avenues for analysis. Still, their integration with behavioral and institutional theories is only partial.

Building upon these insights, this literature review thus identifies a crucial research frontier: the need to conceptualize digital tax compliance as a behavioral-technological-institutional nexus rather than a sum of discrete variables. By mapping how different theoretical traditions converge and diverge across contexts, the current study contributes to building a more integrated foundation for both scholarship and policy in the digital taxation era. The following section details the methodological approach that guided this analysis.

3. METHOD

This study uses a Systematic Literature Review (SLR) approach. It follows the *Preferred Reporting Items for Systematic Reviews and Meta-Analyses* (PRISMA 2020) framework by Moher et al. (2009), updated by Page et al. (2021). The PRISMA protocol provides a transparent, replicable framework for documenting the review process. This minimizes selection bias and enhances methodological rigor (Panic et al., 2013). Over the past decade, this approach has gained broad acceptance in medical research. It is also now widely used in the social sciences, including economics, public administration, and accounting (Siddaway et al., 2019; ter Huurne et al., 2017).

Figure 1 presents the PRISMA 2020 flow diagram. It visually summarizes the identification, screening, eligibility, and inclusion stages in this study. The diagram was generated using the *Watase Uake Tools* system. It shows the filtering process from 143 articles to the final 38 included studies.
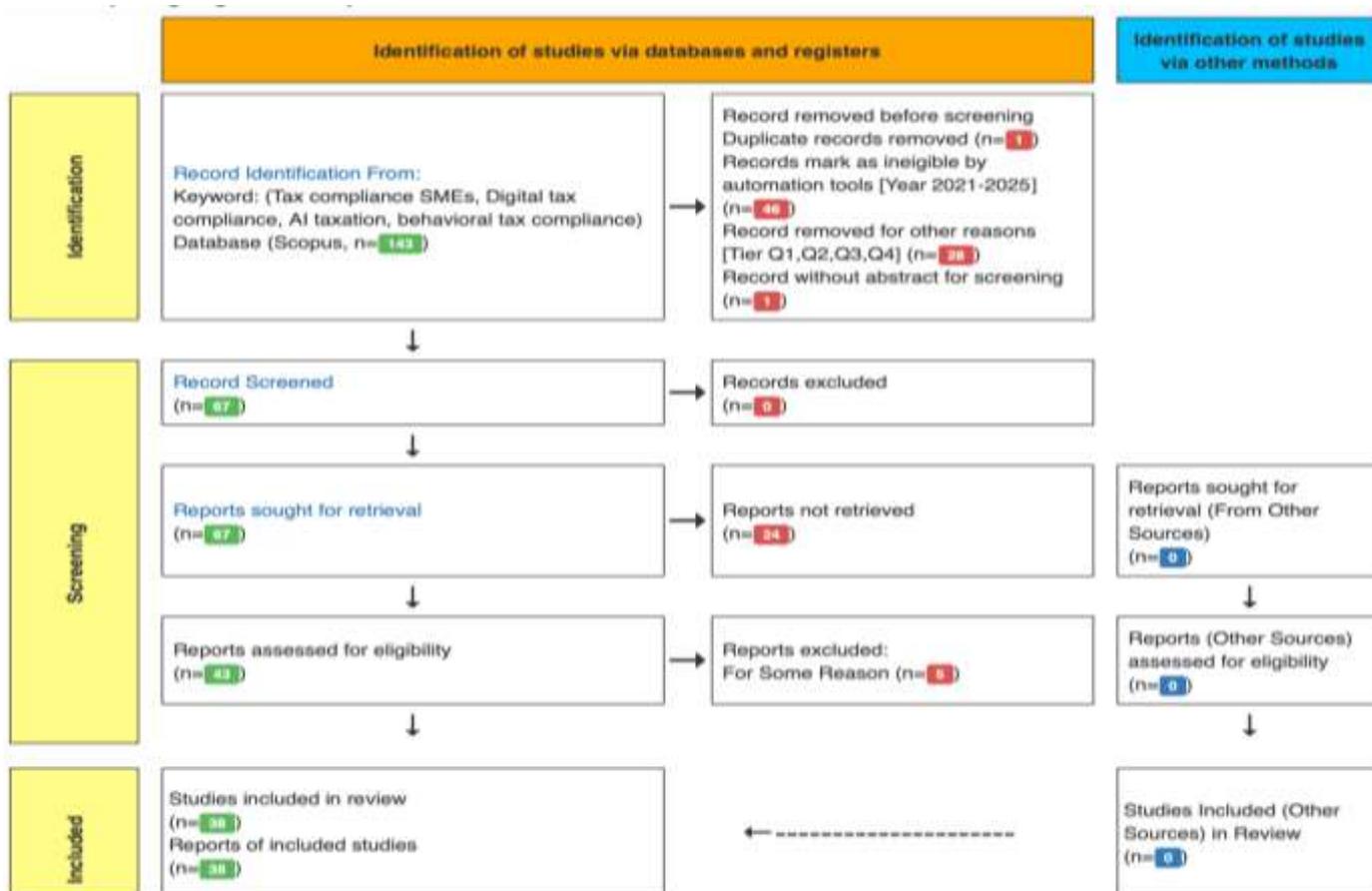
Figure 1. PRISMA 2020 flow diagram illustrating the selection process of reviewed studies on digital tax compliance (adapted from Moher et al., 2009; Page et al., 2021).
Source: Adapted and visualized by the authors using the PRISMA 2020 protocol.

The process began with identifying studies through a comprehensive Scopus search, chosen for its stringent indexing standards and reliability (Lasda Bergman, 2012; Rocha et al., 2020). The search used combinations like "tax compliance," "SMEs," "digital tax compliance," "AITaxation," and "behavioral tax compliance," yielding 143 articles. A multi-step filter excluded duplicates, irrelevant items, articles outside the 2021–2025 period, and articles from non-indexed sources.

In the screening stage, 67 studies remained. Titles, abstracts, and keywords were checked for relevance and methodology. Although no studies were excluded here, access restrictions prevented retrieval of 24 full texts, leaving 43 for evaluation.

At the eligibility stage, we assessed each study's conceptual and empirical contributions. We excluded articles focused solely on general taxation without explicit digital or behavioral aspects. After this step, we included 38 studies for final analysis.

The inclusion stage produced a diverse corpus across East Asia, Africa, and Europe. Methods included quantitative surveys, econometric analyses, and qualitative as well as mixed-method designs. Thematic synthesis was aided by the *Watase Uake System (Wahyudi, 2024). This process identified* recurring conceptual clusters in behavioral, technological, and institutional dimensions.

This multi-stage process ensured a systematic, transparent, and evidence-based literature review of digital tax compliance. We combined the structured rigor of PRISMA 2020 with interpretive thematic mapping. The study consolidates prior findings and highlights conceptual blind spots for future inquiry. This approach strengthens both methodological reliability and theoretical integration.

4. RESULTS AND ANALYSIS

4.1 Overview of Findings and Analytical Framework

This section presents the findings from descriptive and thematic analyses. The analysis follows the PRISMA 2020 and TCCM (Theory–Context–Characteristics–Methodology) frameworks, ensuring both transparency and theoretical depth. PRISMA guided the systematic screening of 143 publications, resulting in 38 eligible studies. The TCCM framework then structured interpretation across four dimensions: theory, context, characteristics, and methodology.

To strengthen analytical coherence, Table 3 summarizes the distribution of the reviewed studies across the TCCM dimensions. This mapping illustrates the theoretical orientation, geographical concentration, thematic focus, and methodological tendencies that define digital tax compliance research between 2021 and 2025.

Table 3. Analytical Mapping of Reviewed Studies Based on the TCCM Framework (2021-2025)

Dimension	Key Focus / Evidence from the 38 Reviewed Studies	Representative References
T – Theory	Research predominantly applies Deterrence Theory, Slippery Slope Framework (SSF), and Theory of Planned Behavior (TPB) to explain compliance behavior. Emerging frameworks include Technology Acceptance Model (TAM) and Institutional Theory, reflecting a growing integration of digital governance and behavioral economics.	Alm & Kasper (2022); Agusti & Rahman (2022); Bhat et al. (2024); Louvieris et al. (2024)
C – Context	Most studies are conducted in emerging economies, especially China, Indonesia, and Nigeria, representing Asia and Africa. Limited representation from Europe and Latin America indicates a geographical imbalance in digital tax research.	Yu & Li (2024); Inegbedion & Okoye-uzu (2024); Ouyang et al. (2023); Vincent (2021)
C – Characteristics	Common research foci include digitalization, institutional trust, tax morale, fairness, and SME compliance behavior. Emerging variables involve patriotism, transparency, and AI-assisted tax systems as behavioral enablers.	Nguyen (2022); Appiah et al. (2024); Belahouaoui & Attak (2024); Nastiti et al. (2025)
M – Methodology	Quantitative approaches dominate (31 of 38 studies), mainly SEM, Regression, and Panel Data Analysis. Qualitative and mixed-method designs remain limited (3 and 1 studies respectively). Some recent works adopt machine learning, textometric analysis, or agent-based simulations.	Vossler et al. (2021); Jin et al. (2023); Wijekoon et al. (2024); Belahouaoui & Attak (2024)

Source: Developed by the authors based on TCCM structure by Paul & Rosado-Serrano (2019), refined using Watase Uake System (2024) and dataset of 38 Scopus-indexed studies.

The TCCM synthesis shows that digital tax compliance research is theoretically diverse but regionally focused. Asia and Africa are the main sites for studying digital fiscal reform. There **is** a shift from enforcement-based theory to trust- and behavior-based models. Most research uses quantitative, cross-sectional methods.

This mix of behavioral, technological, and institutional views shows that digital tax compliance is becoming an interdisciplinary field. It connects older fiscal theories with new ideas in digital governance and taxpayer psychology.

4.2 Publication Trends and Research Momentum (2021–2025)

The dataset includes **38 articles** from 2021 to 2025, showing growing research on digital tax compliance. This period aligns with rapid digital transformation in global tax administration following the COVID-19 pandemic (Alm et al., 2023; Louvieris et al., 2024).

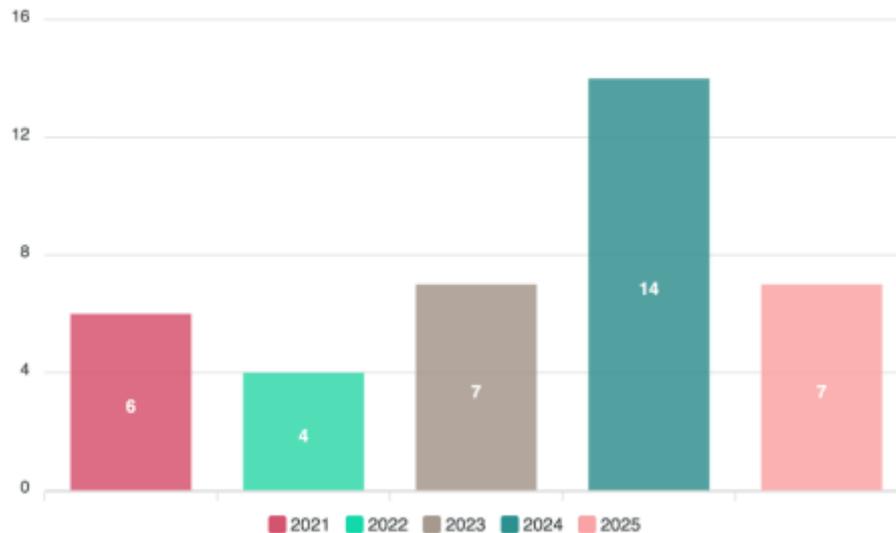Figure 2 shows the annual distribution of these publications.

Figure 2. Annual Publication Trends on Digital Tax Compliance (2021–2025)

As Figure 2 shows, publication output rose from 6 in 2021 to 14 in 2024. It then stabilizes in 2025. This growth underscores the importance of digital taxation as countries rapidly integrate AI, blockchain, and data analytics into their fiscal systems.

This progression mirrors the field's maturation. Early works (Duy & Tran, 2021; Vincent, 2021) were exploratory and focused on administrative efficiency and taxpayer behavior. After 2023, studies used more sophisticated designs, including econometric, experimental, and simulation analyses (Ouyang et al., 2023; Jin et al., 2023; Chen et al., 2025). This methodological diversification signals a shift from descriptive commentary to data-driven inquiry.

The 2024 surge coincides with the emergence of behavioral and institutional perspectives in digital governance frameworks. This shift marks a turning point in the field's evolution. Scholars began connecting technological adoption not only with compliance efficiency but also with trust, fairness, and moral reasoning. As a result, the theoretical scope of digital tax research expanded. After tracing the evolution of digital tax research, the next subsection examines spatial dynamics. It analyzes the geographic distribution of digital tax compliance research and highlights key inquiry clusters.

4.3 Geographic Distribution and Regional Patterns of Inquiry

In addition to the temporal analysis discussed previously, this subsection examines the geographical distribution of digital tax compliance research. While publication trends show growing academic interest, the subsequent spatial analysis identifies regions with the most scholarly activity and illustrates how national contexts shape research priorities.

Figure 3 presents the pronounced regional divide in digital tax compliance studies published from 2021 to 2025. Asia, dominated by China and Indonesia, produces far more research than any other region. Africa follows, with Nigeria and Ghana making notable contributions, yet their output trails Asia's by a significant margin. In contrast, Europe and the Americas contribute minimally, remaining distinctly underrepresented in both focus and intensity.
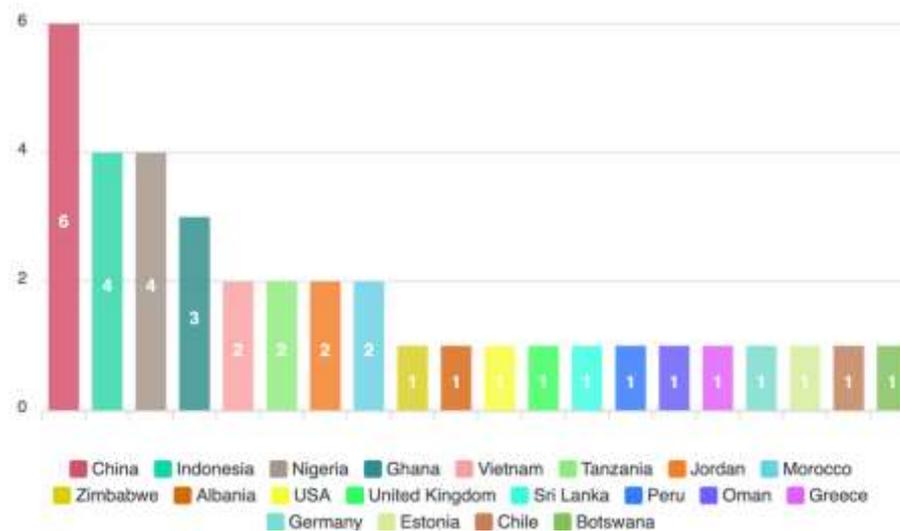
Figure 3. Geographic Distribution and Regional Patterns of Inquiry (2021-2025)
Source: Author's analysis based on Scopus dataset, processed using Watase Uake System, 2024

Figure 3 shows that research on digital tax compliance is geographically diverse but unevenly distributed. China is the most frequently studied country, with six publications. Indonesia and Nigeria each have four studies. Ghana and Vietnam each have three. Additional emerging contributions come from Tanzania, Jordan, Morocco, Zimbabwe, and Albania.

Building on these findings, noteworthy studies have emerged from developed economies, including the United States, the United Kingdom, Germany, and Greece. Smaller nations, including Sri Lanka, Oman, Peru, and Botswana, have also contributed. Collectively, these findings indicate that digital tax compliance is a globally relevant issue, although empirical evidence is still primarily concentrated in emerging and developing economies.

Furthermore, research in Asian and African contexts dominates the field, reflecting an increasing policy emphasis on digital transformation within developing fiscal systems. In these regions, digital tax initiatives offer valuable opportunities to examine compliance. For example, China's *Golden Tax Project III*, Indonesia's *e-Filing and e-Faktur reforms*, and Nigeria's *Integrated Tax Administration System* exemplify efforts that highlight behavioral, institutional, and technological dynamics (Yu & Li, 2024; Agusti & Rahman, 2022; Inegbedion & Okoye-uzu, 2024).

However, the absence of studies from Western Europe, North America, and Latin America highlights a research gap warranting further investigation. Advanced economies in these regions have established robust tax infrastructures; however, they frequently underemphasize behavioral and ethical considerations in their digital tax systems, often prioritizing efficiency over trust and legitimacy (Louvieris et al., 2024).

Together, these spatial analyses reveal regional disparities in the global coverage of research on digital tax compliance. This gap underscores the need for comparative studies across regions to better understand how governance capacity, digital integration, and taxpayer culture influence compliance behaviors.

As the geographic distribution above shows, research on digital tax compliance is shaped by regional and institutional context. For example, regions with advanced digital infrastructure tend to focus on automation and data analytics, while regions with emerging systems explore adoption strategies and policy frameworks. Differences in digital implementation, fiscal governance, and compliance norms indicate that each region adopts distinct research approaches. Theoretical frameworks and methodologies also play a role. The next section (4.4) shifts from geographic to conceptual and methodological analysis. It highlights how scholars structured theoretical models and analytical methods, grounding digital tax compliance studies from 2021 to 2025.

4.4 Theoretical and Methodological Patterns in Digital Tax Research

The reviewed research identifies core ideas and methods that have shaped digital tax compliance from 2021 to 2025. These developments illustrate how researchers integrate behavioral, institutional, and technological perspectives into a unified framework for the field.

Table 4. Theoretical Frameworks Used in 38 Digital Tax Compliance Studies (2021–2025)

Theory / Framework	Frequency (n = 38)
Deterrence Theory	7
Slippery Slope Framework / Theory	6
Theory of Planned Behavior (TPB) & Theory of Reasoned Action (TRA)	5
Technology Acceptance & Utility Models (TAM / Expediency / Decision Usefulness)	4
Institutional, Stakeholder & Legitimacy Theories	3
Behavioral & Economic Compliance Theories	3
Social Norms, Fairness & Perception Theories	3
Responsive Regulatory, Policeman & Regulation Theories	2
Signaling, Information Asymmetry & Attribution–Equity Theories	3
OECD Tax Administration 3.0 / Transparency Governance Models	2

Source: *Author's synthesis from Scopus dataset, 2024*

Table 4 demonstrates that digital tax compliance research is primarily grounded in several dominant paradigms. Deterrence Theory, emphasizing compliance motivated by the threat of audits and penalties, is the most frequently applied framework (7 studies). This prevalence underscores the sustained influence of enforcement-based perspectives that associate compliance behavior with the likelihood of being audited and facing sanctions (Vossler et al., 2021; Alm & Kasper, 2022).

The Slippery Slope Framework is closely followed, appearing in 6 studies. This framework integrates trust and power as complementary mechanisms to promote voluntary compliance (Agusti & Rahman, 2022; Belahouaoui & Attak, 2024). Additionally, the Theory of Planned Behavior (TPB) and the Theory of Reasoned Action (TRA) are examined in 5 studies, highlighting attitudinal, normative, and perceived behavioral control factors as predictors of tax behavior (Bhat et al., 2024; Nastiti et al., 2025).

Technology Acceptance Models (TAM) and related utility-based frameworks have been adopted in 4 studies to explain taxpayers' willingness to engage with digital tax systems. TAM emphasizes perceived usefulness and perceived ease of use (Louvieris et al., 2024; Jin et al., 2023).

Other frameworks Institutional Theory (how formal rules and informal norms shape organizations), Legitimacy Theory (gaining public approval), Stakeholder Theory (addressing interests of affected parties), Social Norms Theories (role of shared expectations), Fairness Theories (views of justice), and Behavioral/Economic Compliance Models (focus on psychology or incentives) appear in 3 to 4 studies each. This spread confirms the field's interdisciplinary nature.

The analysis also reveals a more recent policy-oriented evolution. The inclusion of OECD Tax Administration 3.0, a framework for next-generation, technology-driven tax administration developed by the Organisation for Economic Co-operation and Development (OECD), and Transparency Governance Models, which emphasize open access (provision of public and easily obtainable government information) and accountable fiscal management (ensuring authorities have clear, traceable responsibility for their financial actions), reflects this change.

Collectively, this theoretical diversity indicates a shift from traditional enforcement logic, defined as a focus on ensuring legal compliance and imposing penalties, toward theoretical pluralism. Theoretical pluralism in this context refers to the integration of different reasoning types: behavioral (the study of psychological factors influencing taxpayer actions), technological (the analysis of digital tools and data use), and institutional (the examination of roles played by organizations and frameworks). Such pluralism expands both the explanatory reach and policy relevance of digital tax compliance research.

To complement these theories, the next table shows how they are empirically tested, classifying the reviewed studies by methodological approach and highlighting dominant and emerging research techniques.

Table 5. Methods Classification of Digital Tax Compliance Studies (2021–2025

Classification	Count
Quantitative	31
Systematic Literature Review (SLR)	3
Qualitative	3
Mixed methods	1
Total	**38**

Source: Author's analysis based on Scopus dataset, 2024

Quantitative approaches predominate in the literature, accounting for 31 of 38 studies, as indicated in Table 5.

Regression analysis refers to a quantitative technique for examining relationships between variables. Structural Equation Modeling (SEM) is a multivariate statistical analysis technique used to analyze structural relationships. These methods are the most frequently employed techniques, valued for their capacity to empirically test behavioral constructs and assess indirect effects (Vossler et al., 2021; Inegbedion & Okoye-uzu, 2024).

Three studies employ Systematic Literature Reviews or qualitative designs, offering contextual insights but remaining underrepresented. Only one uses a mixed-methods approach, revealing an imbalance that limits triangulation and longitudinal analysis. In recent years, analytical tools have gradually diversified to include machine learning models (algorithms that learn from data), agent-based simulations (simulated interactions among autonomous agents), and textometric analyses (quantitative analysis of textual data) (Jin et al., 2023; Belahouaoui & Attak, 2024), thereby expanding the methodological boundaries of the field.

These methodological innovations indicate a shift toward data-driven behavioral analytics, positioning digital tax systems as both subjects and instruments of empirical investigation. The interaction of theoretical frameworks and evolving methodologies shows that digital tax compliance research now combines behavioral insights, technology acceptance models, and institutional governance into a cohesive analytical framework.

Building on these foundations, the next section (4.5) synthesizes emerging thematic clusters linking digital infrastructure, behavioral drivers, and institutional governance in shaping tax compliance in the digital era.

4.5 Emerging Thematic Clusters in Digital Tax Compliance Research

Building on prior synthesis, this subsection charts emerging thematic clusters in digital tax compliance research (2021–2025). Analysis of 38 Scopus-indexed studies reveals three interconnected clusters shaping the field's evolution: behavioral (taxpayer actions and attitudes), technological (digital systems and innovations), and institutional (regulatory frameworks and organizational practices).

Figure 4. Emerging Thematic Clusters in Digital Tax Compliance Research (2021–2025)
Source: Keyword metadata extracted and visualized via Watase Uake System, 2024

As illustrated in Figure 4, the conceptual mapping reveals three dominant and interrelated thematic clusters:

1. **Behavioral : Psychological Cluster**

   This cluster focuses on keywords such as *tax morale, trust, fairness, social norms, patriotism,* and *perceived behavioral control*. It reflects the growing recognition that taxpayer behavior is influenced by more than economic rationality. Moral, emotional, and cultural dimensions also play a role (Alm & Kasper, 2022; Nguyen, 2022). Studies in this stream emphasize trust-based compliance. In these cases, voluntary adherence arises from legitimacy, fairness perception, and social responsibility. It is not simply driven by fear of detection. Terms such as *patriotism* and *tax morale* highlight the role of civic identity and ethical motivation. These factors help sustain compliance in the digital era.

2. **Technological: Innovation Cluster. Building on the behavioral dimension, the technological**

   Cluster is defined by terms such as *digital transformation, artificial intelligence (AI), blockchain, digital economy, e-tax systems,* and *machine learning*. This range of concepts demonstrates how digital technology acts as both an enabler and a disruptor of compliance behavior (Louvieris et al., 2024; Jin et al., 2023). Specifically, research in this area examines how digital platforms can improve transparency, automate tax reporting, and reduce administrative friction. At the same time, it explores risks that include data privacy, cybersecurity, and algorithmic bias. Notably, the rise of *AI* and *blockchain* signals a leap toward predictive compliance analytics and smart taxation frameworks. These developments align with OECD Tax Administration 3.0 principles.

3. **Institutional: Governance Cluster. Moving from technology to institutions, this**

   Cluster integrates keywords such as *tax literacy, SMEs, public governance, environmental economics, transparency,* and *policy fairness*. In line with prior clusters, it highlights the institutional and policy aspects of digital tax reforms. This is especially important in developing economies, where technological readiness and governance capacity vary (Agusti & Rahman, 2022; Belahouaoui & Attak, 2024). This stream explores how literacy programs, regulatory design, and institutional trust affect the effectiveness of digital taxation. It also connects fiscal modernization with sustainability and equity. As a result, digital tax systems can be broader tools for public governance reform.

Together, these clusters illustrate a paradigm shift in digital tax compliance research: the focus is moving from deterrence-based enforcement toward integrative, trust-centered, and digitally supported frameworks. This synthesis shows that compliance behavior is now explained by hybrid models, which combine behavioral economics, technology adoption, and institutional governance. Furthermore, the convergence of these themes marks an academic shift: researchers now seek to understand not only how taxpayers comply but also why and under what digital and institutional conditions compliance occurs. This integrative approach will likely shape future research. It will encourage AI-assisted analytics, cross-regional comparisons, and interdisciplinarity, ultimately deepening our understanding of taxpayer behavior in the digital age.

These clear clusters make it easier to build a final section that uses theory and method ideas to offer a framework for future research on digital tax compliance.

4.7 Integrative Discussion: Theoretical Convergence and Emerging Gaps

Synthesizing the empirical and thematic findings yields several noteworthy observations. First, the field has unmistakably shifted from enforcement-centric paradigms to trust-based and behaviorally informed models, confirming a global trend toward softer, relational governance. In addition, despite impressive technological innovation, the literature remains fragmented across theoretical boundaries and geographical contexts. For example, studies from Asia and Africa often present digitalization as essential for building institutional capacity and addressing infrastructural gaps, whereas Western research typically frames digitalization as a means to increase efficiency and automate compliance processes. Clearly, this divergence highlights the absence of a shared theoretical foundation that bridges these regional perspectives.

Third, while the convergence between behavioral and technological theories marks intellectual progress, it remains partial. Only a few studies attempt to integrate digitalization, trust, and behavioral mechanisms within a single analytical framework (Ouyang et al., 2023; Louvieris et al., 2024). Moreover, methodological homogeneity, particularly the dominance of cross-sectional survey designs, limits the capacity to capture temporal changes in compliance behavior. Longitudinal and experimental approaches could provide deeper insights into causal mechanisms and policy dynamics.

Overall, the analysis shows that digital tax compliance research is at a turning point. New theories and diverse methods have advanced it beyond its early stages, but the lack of integrated findings limits further progress. Going forward, researchers should focus on studies that compare cases over time and use different theories, while directly connecting digital systems, behavior, and governance. These combined efforts will improve both the depth and practical use of digital tax research.

5. DISCUSSION

This section provides a critical and reflective interpretation of the findings from the systematic review, situating them within broader theoretical and empirical discourses on digital tax compliance. Rather than merely reiterating results, the discussion aims to unpack their conceptual implications, compare them with prior research, and highlight the novel contributions this study makes to the field.

5.1 Interpreting the Shift from Enforcement to Trust-Based Compliance

The results reveal a clear intellectual movement from enforcement-driven frameworks toward models grounded in trust, legitimacy, and behavioral motivation. This evolution is broadly consistent with the findings of Alm and Kasper (2022) and Alm et al. (2023), who argue that punitive enforcement mechanisms alone are insufficient to sustain compliance in complex, technology-mediated environments. Building on these studies, the present review extends their arguments by showing that digitalization does more than automate monitoring; it redefines the relationship between taxpayers and institutions. Digital platforms, by increasing transparency and reducing ambiguity, foster an ecosystem in which compliance is guided as much by trust as by deterrence. Furthermore, in line with Ouyang et al. (2023), who demonstrated that digital infrastructure mediates the relationship between institutional capacity and taxpayer behavior, the current synthesis reinforces the view that technology functions as a relational catalyst in the governance of compliance.

The role of digitalization in shaping compliance is shifting: whereas early deterrence-based studies, such as those by Vossler et al. (2021), viewed digital systems as extensions of surveillance, this review highlights how digitalization enables civic engagement. It shows that compliance is transformed from an externally imposed obligation to a socially embedded norm. This reinterpretation adds theoretical sophistication to the behavioral economics-supported notion that legitimacy and fairness, rather than fear, underpin compliance.

5.2 Contextual and Regional Dimensions of Digital Tax Research

The geographic analysis revealed that research on digital tax compliance is primarily concentrated in emerging economies, particularly in East Asia and West Africa, while remaining comparatively sparse in advanced economies. This distribution aligns with observations by Agusti and Rahman (2022) and Inegbedion and Okoye-uzu (2024), who indicate that digital reform is more prominent where fiscal institutions are consolidating. In these regions, recent research increasingly integrates technological factors with behavioral and moral considerations. Earlier reviews (e.g., Belahouaoui & Attak, 2024) predominantly focused on innovation trajectories. In contrast, this study demonstrates that digital inclusion, literacy, and administrative legitimacy are significant determinants of compliance in emerging economies, marking a departure from trends observed in advanced economies.

This regional pattern becomes clearer when contrasted with the limited research on digital tax compliance in advanced economies. Despite their technological sophistication, these economies focus on efficiency and automation rather than behavioral concerns, as Louvieris et al. (2024) note. Evidence shows that digitalization in developing economies functions as both a governance reform and a behavioral experiment. In wealthier states, it serves mainly as an optimization tool. These contrasting regional roles show the need for cross-regional studies on how institutional maturity shapes the link between technology and taxpayer behavior.

5.3 Theoretical Convergence and Conceptual Innovation

The synthesis reveals a gradual convergence among three dominant frameworks: Deterrence Theory, the Slippery Slope Framework, and the Theory of Planned Behavior (TPB). In line with earlier studies (Alm & Kasper, 2022; Bhat et al., 2024), this review confirms that compliance is shaped by a blend of enforcement, trust, and moral reasoning. Yet, unlike prior systematic reviews, this study highlights that the coexistence of these theories is not merely complementary; it is essential for understanding digital tax behavior. The digital environment blurs the boundaries between coercive power and voluntary engagement, demanding theoretical models that can capture this hybridity.

Building on these findings, this conceptual integration directly advances the argument of Belahouaoui and Attak (2024), who urge the development of cross-disciplinary frameworks connecting behavioral science and information systems. In this context, 'behavioral science' refers to the study of human behavior, especially decision-making processes, and 'information systems' denotes the technological and organizational systems for managing data. This review not only acknowledges their call but actively demonstrates how integration has been achieved empirically, utilizing hybrid methodologies such as Structural Equation Modeling (Inegbedion & Okoye-uzu, 2024), a statistical technique for testing relationships between variables, and agent-based simulations (Jin et al., 2023), which are computational models simulating interactions among autonomous agents. These cases make it clear that digital tax compliance has shifted from a narrow, legalistic focus to a robust, multi-theoretical field that unites economic, psychological, and technological perspectives.

5.4 Methodological Trends and Limitations

The methodological landscape of digital tax compliance research reflects both sophistication and imbalance. Quantitative designs remain dominant, a trend that confirms the field's empirical rigor yet reveals its dependence on positivist assumptions. Most studies employ cross-sectional data, limiting the ability to examine how compliance behavior evolves over time, a limitation already noted by Snyder (2019) and Kitchenham et al. (2010). However, there is a notable methodological shift underway: recent studies have begun employing machine learning, mixed methods, and simulation techniques (Siimon & Lukason, 2021; Jin et al., 2023), offering new avenues for capturing dynamic, multi-layered relationships.

This change in methods signals another shift. Unlike before, qualitative and interpretive approaches are slowly gaining ground. Studies such as Wijekoon et al. (2024) and Mamani et al. (2023) demonstrate why understanding taxpayer views, feelings, and cultural stories is important for digital compliance. These insights add the human side that's often missing from number-focused research. Still, not many such studies exist, showing a real gap: digital compliance is changing faster than our theories and methods can keep up with the human side of it.

5.5 Novel Contributions and Research Implications

This review offers a novel perspective by integrating behavioral, institutional, and technological determinants of tax compliance into a single framework. Prior studies (Alm & Kasper, 2022; Belahouaoui & Attak, 2024) treated these factors separately. In contrast, this review shows how their interplay shapes research on digital tax compliance. The findings reveal an overlooked aspect: digitalization reshapes the moral basis of compliance. Digital systems do more than simplify administration; they influence fairness, accountability, and civic duty. The study reframes compliance in the digital era as about both governance ethics and technological efficiency.

This synthesis identifies institutional trust (confidence in the reliability and integrity of tax authorities) as the link between technological design and behavioral outcomes. This trust is how stakeholders perceive reliability and integrity. Previous studies separated these concepts, but this review shows their interdependence. Trust in digital tax systems depends on credible, transparent, and accountable governance. Governance legitimacy now depends on technological competence. Institutions must show skill in managing technology. Building on Ouyang et al. (2023) and Appiah et al. (2024), this review shows that digital trust in tax systems is both technical and social. It evolves as users and institutions validate one another.

5.5.1 Strengthened Novelty and Theoretical Breakthrough

This review introduces several original contributions that mark a theoretical and methodological breakthrough in the study of digital tax compliance. Earlier reviews treated behavioral, technological, and institutional perspectives as separate domains (e.g., Alm & Kasper, 2022; Belahouaoui & Attak, 2024). In this study, 'behavioral' refers to psychological and cognitive factors influencing compliance, 'technological' to the role of digital systems, and 'institutional' to the regulatory and organizational context. This study unites them into a behavioral–technological–institutional nexus. This integration reframes compliance as a relational process; it is no longer viewed as a linear outcome of deterrence but as one mediated by digital trust, moral cognition, and institutional credibility.

The study changes the view of digitalization from a monitoring tool to a moral and institutional catalyst by introducing the idea of a *Digital Moral Infrastructure. In this framework,* technology reinforces fairness, transparency, and legitimacy, rather than merely automating processes. This concept extends the Slippery Slope Framework by placing digital ethics and governance credibility within compliance behavior.

The study uses the PRISMA–TCCM protocol in a dual application, creating a replicable model for future systematic reviews in fiscal-behavior research. Additionally, it incorporates Watase Uake AI-assisted thematic mapping, making this methodological advance one that increases analytical rigor, precision, and transparency.

These contributions collectively redefine digital tax compliance as an interdisciplinary construct. Specifically, the study combines behavioral science, institutional trust, and digital governance within a coherent theoretical foundation. As a result, it advances theory-building and introduces a mid-range concept, Digital Compliance Theory (DCT). This theory serves as a conceptual bridge to guide future research on algorithmic fairness, trust-based governance, and ethical digital transformation.

5.6 Theoretical Implications

Theoretically, this study contributes to a more integrated model of tax compliance. It fuses deterrence (the impact of penalties and enforcement), behavioral (individual values, social norms, and psychological motivations), and institutional (the role of formal and informal organizational rules and structures) insights within the framework of digital governance. The study suggests that compliance behavior arises from three converging forces: regulatory enforcement, moral cognition (personal sense of right and wrong), and technological mediation (the ways digital tools shape and implement compliance processes). This triadic perspective advances the concept of a Behavioral Governance Model. Here, digitalization is not just an external administrative tool but an essential part of cultivating and sustaining compliance.

This review also calls for mid-range theories that can address new phenomena. These phenomena include algorithmic bias (systematic, unintended outcomes from automated decision systems), data asymmetry (uneven distribution of information among stakeholders), and the psychology of digital surveillance (how individuals perceive and react to digital monitoring). Existing grand theories, though foundational, cannot fully account for these issues. By exposing these conceptual blind spots, this synthesis sets the stage for a *Digital Compliance Theory. This* framework embeds technological rationality within the behavioral structure of modern fiscal systems.

5.7 Practical and Policy Implications

On a practical level, the findings show that effective tax governance in the digital age needs more than technical efficiency. It also requires behavioral insight and institutional empathy. Policymakers should see digitalization as more than a cost-reduction measure. It is also a way to build trust, transparency, and inclusion. Following Louvieris et al. (2024) and Alm et al. (2023), this study recommends coupling digital innovation with initiatives to increase tax literacy, simplify user experience, and ensure fair access to technology.

For practitioners, the results show that sustainable compliance relies on relational governance. Too much automation, without building trust, may alienate taxpayers and harm legitimacy. On the other hand, adding human-centered design to digital tax systems can boost user confidence and support voluntary compliance. The balance of credibility, usability, and moral engagement is crucial for effective digital tax systems.

5.8 Concluding Reflection

In summary, this discussion reaffirms that digital tax compliance is more than a technical or administrative reform. It is a social transformation that changes the contract between citizens and the state. By weaving together behavioral, technological, and institutional strands, this review moves the field beyond fragmented beginnings. It offers a clear framework that explains how digitalization can both help and challenge fair, trustworthy governance. Future research should use comparative, longitudinal, and experimental designs. These methods can show how digital trust, moral reasoning, and institutional capacity coevolve to shape the future of compliance in an algorithmic world.

6. CONCLUSION AND FUTURE RESEARCH DIRECTIONS

This review explores how digital transformation reshapes the theoretical and practical foundations of tax compliance. Instead of treating tax compliance purely as an administrative or enforcement concern, the review assesses 38 Scopus-indexed studies published between 2021 and 2025. It reveals that digitalization acts as both a technological driver and a catalyst for behavioral and institutional change. Additionally, digitalization transforms perceptions of fairness, legitimacy, and civic responsibility among taxpayers. The synthesis highlights a significant intellectual shift: researchers are moving from deterrence-based models focused on punishment and audit likelihood to trust-based frameworks grounded in moral reasoning, transparency, and voluntary engagement.

Notably, this review offers an integrative perspective that unites behavioral economics, institutional theory, and digital governance. While these fields often developed in parallel, they seldom intersected. Unlike prior reviews that treated these perspectives in isolation, this study reveals how their convergence yields a richer, more dynamic understanding of compliance in the digital era. Importantly, it underscores that digital systems are not passive tools of control; instead, they serve as mediators of relational trust between citizens and the state. This insight builds on earlier work by Alm and Kasper (2022) and Ouyang et al. (2023) and offers a sharper explanation of how technology can humanize rather than depersonalize fiscal interactions.

The analysis reveals gradual methodological diversification in the field. Quantitative methods still predominate. However, there is increasing acceptance of hybrid and interpretive designs. This shift signals that compliance research is becoming more self-critical and attuned to context. Still, the evidence base is uneven. Research clusters in emerging economies, while evidence of long-term behavioral change remains sparse.

Several future research directions follow these findings. First, comparative research across institutional contexts is crucial. It explains how governance capacity and digital readiness affect compliance. Second, scholars should develop mid-range theories, such as a *Digital Compliance Framework. These theories would* show how technology mediates trust, fairness, and moral behavior. Third, future research could use mixed-method and longitudinal designs. Such designs can trace the impact of digital interventions on taxpayer attitudes over time. Finally, a deeper exploration of the ethical and psychological effects of algorithmic decisions would enrich debates on digital trust and accountability.

In conclusion, this review establishes digital tax compliance as an emerging interdisciplinary field and provides a conceptual roadmap for future research. By framing compliance as a relational process rooted in transparency, technological credibility, and evolving moral expectations within digital governance, this work aims to inspire a new generation of research and practice to meet the demands of a rapidly evolving digital landscape.

Conflict of Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data Availability Statement

The datasets generated and analyzed during the current study are derived from publicly available Scopus-indexed sources. Additional data supporting the findings of this study are available from the corresponding author upon reasonable request.

AI Disclosure Statement

During the preparation of this manuscript, AI tools were utilized to support the systematic literature review (SLR) process. Specifically, Qwen AI and a black-box AI system were employed to assist in article extraction, classification, and preliminary synthesis. These AI-assisted processes were conducted under the direct supervision of the authors, ensuring that all outputs were critically evaluated, verified, and refined to maintain methodological rigor. In addition, ChatGPT was used for language refinement to improve readability and coherence. All AI-generated content was thoroughly reviewed, edited, and validated by the authors to ensure the accuracy, originality, and integrity of the final manuscript.

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Appendix Table Summary of 38 Reviewed Articles on Digital Tax Compliance

No	Authors	Year	Country	Title
1	Zhou, Ronghui; Liu, Zhi; Li, Xuan	2025	China	How the digital economy moderates the relationship between tax services and tax compliance A Study based on provincial panel data in China
2	Inegbedion, Henry Egbezien	2025	Nigeria	Acceptance of electronic tax system and the contribution of SMEs to tax revenue through the mediation of tax compliance
3	Manyanga, Wilbert; Kanyepe, James; Muposhi, Asphat; Manyanga, Tendai; Mataba, Augustine Torayi	2025	Zimbabwe	Effect of tax policies on tax compliance and the moderating role of gender evidence from the SMEs in Zimbabwe
4	Munjeyi, Edmore; Schutte, Daniel P.	2025	Botswana	Voluntary tax compliance determinants among small and medium enterprises in democratic societies the role of tax literacy, tax amnesty, tax reward, and service delivery
5	Nastiti, Pambayun Kinasih Yekti; Damayanti, Theresia Woro; Rita, Maria Rio; Supramono, Supramono	2025	Indonesia	Role of business sustainability, patriotism of business actors, and digital transformation in increasing MSME tax compliance
6	Cai, Cheng; Zhou, Lianjie; Liu, Dongshuang	2025	China	Dynamic relationship between tax reputation, digital transformation, and corporate tax compliance in financial markets
7	Chen, Shi; Liu, Zhongyi; Cai, Wanlin	2025	China	Digital transformation and tax compliance in Chinese industrial sector
8	Louvieris, Panos; Ioannou, Georgios; White, Gareth	2024	USA	Making Tax Smart Feasibility of Distributed Ledger Technology for Building Tax Compliance Functionality to Central Bank Digital Currency
9	Appiah, Thomas; Domeher, Daniel; Agana, Joseph Akadeagre	2024	Ghana	Tax Knowledge, Trust in Government, and Voluntary Tax Compliance Insights From an Emerging Economy
10	Wijekoon, Nisansala; Sharma, Umesh; Samkin, Grant	2024	Sri Lanka	Decision usefulness of SME financial statements in Sri Lanka
11	Bhat, Mohd Abass; Khan, Shagufta Tariq; Al Balushi, Yousuf Mohamed Zahran; Wedajo, Abel Dula; Haseeb, Mohammad	2024	Oman	The digital frontier of Islamic tax compliance unveiling the influence of ICT as a moderator
12	Al-Okaily, Manaf	2024	Jordan	Advancements and forecasts of digital taxation information systems usage and its impact on tax compliance does trust and awareness make difference

13	Belahouaoui, Rida; Attak, El Houssain	2024	Morocco	Exploring the relationship between taxpayers and tax authorities in the digital era evidence on tax compliance behavior in emerging economies
14	Belahouaoui, Rida; Attak, El Houssain	2024	Morocco	Digital taxation, artificial intelligence and Tax Administration 3.0 improving tax compliance behavior - a systematic literature review using textometry (2016-2023)
15	Ebrahim, Amina; Castillo, Sebastián; Leyaro, Vincent; Swema, Ezekiel; Haule, Oswald	2024	Tanzania	Bridging the Gap Unveiling the Potential of Tanzania s SMEs through VAT Insights
16	Yu, Changlin; Li, Yanming	2024	China	Digitalization of tax collection and enterprises social security compliance
17	Khan, Muhammad Arsalan; Tjaraka, Heru	2024	Indonesia	Tax justice and understanding MSME compliance with Tax Regulation No. 55 2022 in Surabaya, Indonesia
18	Masyhari, Abdul Kharis Al; Rachmadani, Wulan Suci ; Priatnasari, Yeni ; Basrowi, Basrowi	2024	Indonesia	Optimizing state revenue through government-driven supply chain efficiency and fair corporate taxation practices
19	Amani, David	2024	Tanzania	Modeling the impact of corporate legitimacy on tax compliance intention to small and medium-sized enterprises
20	Inegbedion, Henry; Okoye-uzu, Chinenye-Sylvia	2024	Nigeria	Tax audit on tax revenue of SMEs in Nigeria
21	Balaskas, Stefanos; Nikolopoulos, Theofanis; Koutroumani, Maria; Rigou, Maria	2024	Greece	Determinants of Tax Avoidance Intentions in Tourism SMEs The Mediating Role of Coercive Power, Digital Transformation, and the Moderating Effect of CSR
22	Ouyang, Jie; Liu, Shiyuan; Li, Haoran	2023	China	How does the development of digital finance affect small business tax compliance Empirical evidence from China
23	Mamani Monrroy, Karen Yosio; Moreno-Leyva, Nelly Rosario; Santander, Kodi; Salinas, Shirley Eliza; Sánchez-Garcés, Jorge	2023	Peru	Proposal of a guide for the interpretation, simplification of the regulatory process and good tax compliance, case of digital taxpayers, influencers
24	Jin, Peng; Feng, Zhangwei; Li, Guiping	2023	China	The Effect of Platform Data Quality on Tax Compliance in Digital Economy A Multiagent Based Simulation
25	Alm, James; Burgstaller, Lilith; Domi, Arrita; März, Amanda; Kasper, Matthias	2023	Germany	Nudges, Boosts, and Sludge Using New Behavioral Approaches to Improve Tax Compliance
26	Nartey, Edward	2023		Tax compliance of small and medium sized enterprises in Ghana

27	Ojo, Azeez Olasunkanmi; Shittu, Saheed Akande	2023	Nigeria	Value Added Tax compliance, and Small and Medium Enterprises (SMEs) Analysis of influential factors in Nigeria
28	Mbilla, Simon Akumbo Eugene	2023	Ghana	Social drivers and tax revenue The mediation effect of tax compliance. Evidence from an emerging economy
29	Faúndez-Ugalde, Antonio; Toledo-Zúñiga, Patricia; Castro-Rodríguez, Pedro	2022	Chili	Tax Sustainability Tax Transparency in Latin America and the Chilean Case
30	Alm, James; Kasper, Matthias	2022	Austria	Using behavioural economics to understand tax compliance
31	Agusti, Rosalita Rachma; Rahman, Aulia Fuad	2022	Indonesia	Determinants of tax attitude in small and medium enterprises: Evidence from Indonesia
32	Nguyen, Thu Hien	2022	Vietnam	The Impact of Non-Economic Factors on Voluntary Tax Compliance Behavior A Case Study of Small and Medium Enterprises in Vietnam
33	Siimon, Õie Renata; Lukason, Oliver	2021	Estonia	A Decision Support System for Corporate Tax Arrears Prediction
34	Bajrami, Etleva	2021	Albania	Recognition of Taxes and Implementation of Tax Procedures by SMEs in Albania
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