Exploring Factors Influencing Individual Taxpayer Compliance: A Systematic Literature Review

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ABSTRACT: This study analyzes the development of research on tax compliance published in international journals from 2015 to 2024. Using the Systematic Literature Review (SLR) method, 29 articles were analyzed to identify trends, theories, and dominant variables used. The results show fluctuations in the number of publications each year, with the year 2020 recording the highest number. Dominant theories include the Theory of Planned Behavior, Deterrence Theory, and The Social Influence Theory. The most frequently researched variables include tax knowledge, service quality, and tax awareness. This study provides a comprehensive overview of the development of tax compliance research and highlights the need for further research focusing on publications in high-reputation journals, as well as considering other factors such as the influence of technology and globalization.

KEYWORDS: Tax Compliance, Systematic Literature Review, Taxpayer

I. INTRODUCTION

Tax compliance is crucial for the government to fund public goods and redistribute wealth (Jayawardane, 2016). Taxes also serve as a regulatory instrument used by the government to support economic and social policies for the broader benefit of society. Therefore, every taxpayer is obligated to calculate, report, and pay their taxes accurately (Akbar & Gunadi, 2021). As one of the primary sources of revenue for many countries, taxes play a vital role in development. However, non-compliance with tax obligations has become a global issue. In a tax system that adopts a self-assessment approach, where taxpayers are responsible for calculating and reporting their own taxes, the level of awareness and compliance among taxpayers becomes a key factor in its success. By nature, taxes are mandatory contributions without direct reciprocation, thus requiring collective awareness and a shared commitment to contribute. Taxpayers who fulfill their tax obligations accurately, completely, and on time are categorized as compliant taxpayers. Tax compliance is defined as the awareness and ability of individuals or legal entities to fulfill their tax obligations in accordance with regulations, without external pressure, supervision, or enforcement (Regulation of the Minister of Finance of the Republic of Indonesia Number 74/PMK.03/2012). A high level of tax compliance directly contributes to increased state revenue, while low compliance levels can negatively impact state revenue.

Tax compliance is a complex phenomenon influenced by various intrinsic and extrinsic factors. Paying taxes often presents a social dilemma. As rational beings, taxpayers tend to analyze the costs and benefits of every action, including paying taxes. On the other hand, as social beings, they hold a moral responsibility to contribute to the sustainability of the state and society (Prastiwi & Ratnasari, 2019). However, since taxes are often perceived as not providing directly visible benefits, many taxpayers face the temptation to reduce their obligations through non-compliant means. Tax compliance is one of the fundamental aspects of a taxation system, directly contributing to state revenue and the sustainability of economic development. In this context, tax compliance not only involves fulfilling the obligations to report and pay taxes but also reflects the relationship between the government and society.

In recent decades, research on tax compliance has undergone significant developments, both in theory and practice. Various factors influencing tax compliance have been identified, ranging from individual factors, such as taxpayer attitudes and knowledge, to external factors, such as tax policies and oversight measures implemented by tax authorities. This research not only focuses on the behavioral aspects of taxpayers but also considers the social and cultural contexts that may influence taxpayers' decisions to fulfill their tax obligations. In an effort to improve tax compliance, governments worldwide have implemented various strategies, including tax education programs, enhanced taxpayer services, and stricter law enforcement. Research by Rahayu and Prabowo (2022) demonstrates that a combination of improved services and effective law enforcement can significantly increase tax

compliance levels. Overall, the development of studies on tax compliance in each country shows that it is a complex and multidimensional field. By considering various factors affecting tax compliance, such as economic, social, cultural, and technological aspects, we can gain deeper insights into taxpayer behavior. Ongoing research in this field is crucial for formulating tax policies that support sustainable development and improve state revenue. Therefore, collaboration between researchers, policymakers, and society is essential to create a fair and effective taxation system. With a comprehensive, evidence-based approach, it is expected that tax compliance can be improved, thereby supporting economic stability and sustainable social development. This research will address the question of how recent developments in research relate to the factors influencing individual taxpayer compliance.

II. LITERATURE REVIEW

Tax Compliance

Tax compliance is a complex phenomenon influenced by various factors, including economics, psychology, social aspects, and government policy. According to economic theory, individuals are considered rational decision-makers who will decide whether to pay taxes based on a comparison of benefits and costs (Al-Nowaihi & Pyle, 2018). From a psychological perspective, positive attitudes toward taxes and perceptions of the fairness of the tax system play a significant role in taxpayers' decisions to comply (Braithwaite, 2009). Additionally, social theory emphasizes the influence of social norms and public pressure on tax compliance, where individuals tend to follow the behavior of those around them (Richardson, 2007). Overall, these theories complement each other to explain tax compliance as the result of an interaction between individual, social, and government policy factors.

The combination of these theories is key to explaining tax compliance in a comprehensive way. This theory argues that tax compliance cannot be explained by a single factor alone but is the result of various interrelated elements. Economic factors, such as the cost-benefit comparison, psychological factors, such as attitudes toward taxes, and social factors, such as norms and social pressures, all play a role in influencing taxpayers' decisions to comply with their tax obligations. Research shows that clear and fair government policies, along with strict supervision, can increase compliance levels (Alm & McClellan, 2012). This theory illustrates that no single factor operates in isolation; rather, various elements work together to shape tax-compliant behavior.

III. RESEARCH METHOD

This study employs the Systematic Literature Review (SLR) method, an organized approach to analyzing scientific literature with the goal of gaining insights, offering critical reflections, and identifying potential research topics for the future. Although SLR is more commonly used in fields dominated by quantitative approaches, it can also be adapted for studies in accounting, given the broad acceptance of both quantitative and qualitative approaches (Massaro et al., 2016). As a research method, SLR requires a logical and systematic structure.This approach is essential for deepening the understanding of scientific developments through thorough and reflective analysis of the published literature (Silverman, 2017). The study utilizes international databases to search for relevant articles and also includes databases from reputable platforms such as Google Scholar, Publish or Perish, Emerald, MDPI, and ScienceDirect to locate articles from international journals. The keyword "Tax Compliance" is used to search for articles within these databases. Due to the limited availability of literature matching the intended keywords, the study includes all relevant results from international databases, regardless of journal ranking. The keyword "Tax Compliance" is searched exclusively in English for articles in each selected journal. To define the scope of the articles and assess their relevance to the context of tax compliance, two authors independently reviewed the abstracts of each relevant article. This search yielded 29 studies on factors influencing individual taxpayer compliance, published between 2015 and 2024.

IV. DISCUSSION

Figure 1 below shows the number of articles published each year from 2014 to 2024. This data offers insights into publication trends over the past 11 years and highlights fluctuations or significant changes in the annual number of published articles. By analyzing this data, we can identify patterns in article publication, such as increases, decreases, or stability, reflecting the dynamics of scientific publishing over the past decade.

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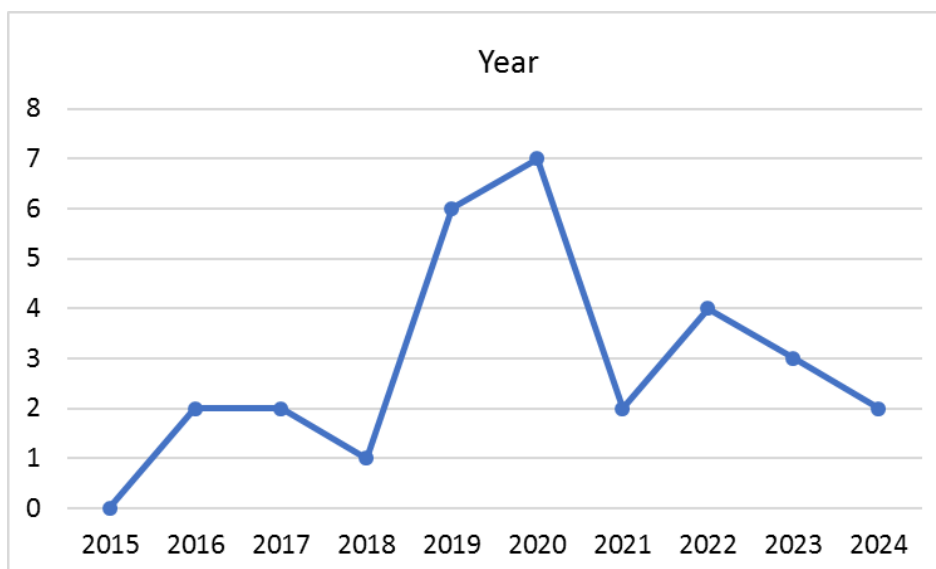

Figure 1. Year of Publication

The figure presented shows the number of articles published each year from 2015 to 2024, with a total of 29 articles published during this period. In 2015, indeks articles were published, followed by 2016 and 2017, each recording two articles. In 2018, only one article was published, indicating a decline in publication compared to the previous two years. However, in 2019, there was a significant surge with the publication of six articles, and this positive indeks continued in 2020, which saw the highest number with seven articles. After that, the publication count decreased again in 2021, with only two articles published. In 2022, there was a slight increase with four articles, while in 2023, the number dropped again to three articles. The year 2024 is expected to produce two articles, similar to previous years showing fluctuations. Overall, despite annual variations, the total publications indicate consistent efforts in publishing articles, though the numbers have not always been stable.

The following table presents information regarding the distribution of article publications in various journals:

Table 1. Name of Journal

Journal	Count
Proceedings of Business and Economic Studies	1
International Journal of Economic Research	1
International Journal of Public Administration	1
Research Journal of Finance and Accounting	1
Journal of Business Management and Accounting	1
International Journal of Academic Research in Accounting, Finance and Management Sciences	2
International Journal of Business and Society	1
Global Business and Management Research: An International Journal	1
European Journal of Business and Management	1
Global Review of Accounting and Finance	1
The cost and Management	1
Advances in Taxation	1
International Journal of Arts and Commerce	1
Journal of Emerging Trends in Economics and Management Sciences (JETEMS)	1
Universal Journal of Accounting and Finance	1
Advances in Social Science, Education and Humanities Research	1
International Journal of Academic Research in Business and Social Sciences	1
Asian Journal of Business and Accounting	1
Human Sciences	1

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Journal	Count
International Journal of Economics and Management	1
International Journal of Business and Quality Research	1
International Journal of Financial Research	1
Journal of Management Theory and Practice	1
Journal of Financial Crime	1
International Journal of Research and Review	1
Internasional Journal Of Multidiciplinary Research And Analysis	1
Journal of International Conference Proceedings (JICP)	1
Internasional Journal Of Academic Research	1
Total	**29**

Although almost all journals publish only one article, the total number of articles listed in this table reaches 29. This demonstrates the diversity of selected journals for article publication, covering various topics related to economics, business, accounting, and management, while also showing contributions spread across several leading journals in their respective fields. Fluctuations in the number of publications in each journal may reflect varying levels of selectivity or the specific focus of the journals. However, overall, the publication contributions remain fairly consistent. The following figure presents data regarding the number of published articles based on the category of journal indeks or proceedings. The listed indexes include Proceedings, Copernicus, and journal classifications according to quartiles (Q1 to Q4). This data provides an overview of the distribution of articles across various levels of indexing, reflecting the quality and scope of publications. Overall, a total of 29 articles are recorded in this data.
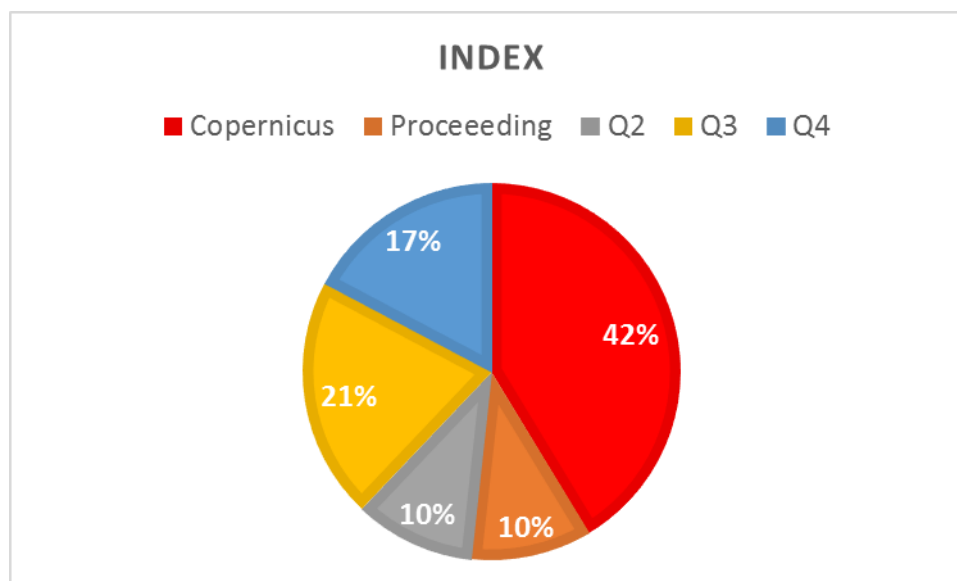

Figure 2. Index

This figure shows the distribution of published articles based on the category of journal index or proceedings, with a total of 29 articles. A significant portion, 12 articles, were published in the Copernicus indexed journal, indicating that this journal has made the largest contribution to the publications. Additionally, 3 articles were published in proceedings, suggesting that there was publication in conference forums or scientific seminars. For indexed journals based on quartiles, 3 articles were published in journals classified as Q2, showing that these articles were published in reputable journals, though not as highly ranked as Q1. A total of 6 articles were published in Q3 indexed journals, indicating publications in journals with lower rankings, while 5 articles were published in Q4 journals, which typically have a lower reputation in the academic world. Overall, the distribution of articles reflects variation in the quality and reputation of the journals used for publication, with a large proportion of articles indexed in journals with lower quartile rankings like Q3 and Q4, although there are also publications in Copernicus and Q2 indexed journals.

Following is the table that summarize the theories used

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Table 2. Theory

Theory	Amount	Author
Stakeholder theory	1	(Shi, Z. 2021)
Theory of Planned Behavior	3	(Taing & Chang, 2021) , (Bakar, M. A. A. A., et al 2022), (Vibol, K., 2023)
Deterrence theory	2	(Appah & Wosowei, 2016), (Sritharan & Salawati, 2019)
The Social Influence Theory	3	(LH Al-Ttaffi & Bin-Nashwan, 2022) , (Sritharan et al., 2020) , (Al-Ttaffi, L. H. A et al., 2020)
Theory of Planned Behavior, Social Learning Theory	1	(Kehelwalatenna & Soyza, 2020)
Attribution theory	1	(Masumah, 2022)
Optimal tax theory, Political legitimacy theory, tax moral theory, theory of planned, fiscal exchange theory, economic deterrence theory	1	(Mannan, K. A., et al 2020)
Theory of Reciprocity, Social Exchange Theory.	1	(Chong, K. R., & Arunachalam, M, 2018)
Neo Classical Economic Theory	1	(Jayawardane, T. G. D. S., & Low, K., 2017)
Initial Economics-of- Crime Theory, Equity theory	1	(Ntiamoah & Asare, 2022)
Prospect theory, Planned Theory of Behavior	1	(Saragih & Aswar, 2020)
Objective Theory	1	(Suriyadi et al., 2024)
Threat and Punishment Theory, Sanction Effectiveness Theory, Deterrence Theory, Social Theory,	1	(Robbi et al., 2024)
Agency Theory, Attribution Theory	1	(Ratnawati et al., 2019)
Theory of Planned Behavior, Attribution Theory	1	(Katuuk et al., 2016)
not specific	9	(Sawitri et al., 2017) , (Remali, 2020) , (Jayawardane & Low, 2017) , (Eric et al., 2019) , (Diah & La Ode, 2019) , (Asrinanda, 2018) , (Carsamer & Abbam, 2023) , (Handoko et al., 2020) , (Yahaya et al., 2023)
Total	**29**	

This table shows the distribution of published articles based on the theories used, with a total of 29 articles. The Theory of Planned Behavior and the Social Influence Theory were each used in 3 articles, making them the most commonly applied theories in this publication. Meanwhile, Deterrence Theory was used in 2 articles, indicating that this theory also has a significant contribution to the recorded research. Other theories, such as Attribution Theory, Stakeholder Theory, and Neo-Classical Economic Theory, were each applied in 1 article, demonstrating that these theories have a smaller influence but remain important in certain contexts. Additionally, there are articles that combine multiple theories, such as the Theory of Planned Behavior combined with Social Learning Theory, as well as a combination of theories related to taxes and political legitimacy, each recorded in 1 article. There are also 9 articles in the "not specific" category, which means these articles do not refer to a specific theory or use a more general approach. Overall, this table describes the diversity of theories used in the publications, with a significant portion of the articles referring to major theories such as the Theory of Planned Behavior, while a number of articles do not specifically identify the theory used.

The following table shows the distribution of variables used in taxation-related studies, categorized into independent variables, mediating variables, and moderating variables. Each variable listed below demonstrates the extent to which it influences taxation, as well as its role in the research model.

Table 3. Distribution Variables

Name	Variables Independent	Variables Mediation	Variables Moderation
Governance	1		
Knowledge Taxation	12		1

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Name	Variables Independent	Variables Mediation	Variables Moderation
Quality Service	5		1
Tax Morale	2		
Justice Tax	5		
Trust in government	2		
Power Authority	3		
Complexity Taxation	2		
Information Tax	1		
Awareness Tax	6	2	2
Perception equity	1		
Social Norms	1		
Moral Norms	1		
Risk Detection	2		
Possibility checked	2		
Perception to expenditure government	2		
Perception Justice	1		
Penalty Level	1		
Position Finance Individual	1		
Change Policy Government	1		
Group References	1		
Role Authority tax	1		
Affiliation Political	1		
Religiosity	3		
Factor Demographics	1		
Tax rates	5		
Non- Complexity System Taxation	1		
Fine Tax	2		
Income Level Current	1		
Cost Compliance	1		
Attitude Must Tax	1		
Characteristics Social Economy	1		
Factor Economy	2		
Non- Economic Factors	1		
Effectiveness Billing Tax	1		
Understanding Must Tax	2		
Self-assessment system	1		
Sanctions Tax	4		1
Strength coercive tax officer	1		
Compliance individual	1		
Subjective norms	1		
Control Perceived behavior	1		
Perceived opportunities	1		
Inspection tax	1		
Participation strategy government	1		

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Name	Variables Independent	Variables Mediation	Variables Moderation
The Role of Religion	1		
The Influence of Education	1		
Accountability	1		
Mechanism Payment tax	1		
E-filling	1		
Spirit Tax		1	
Cooperation conditional	1		
Tax Immorality	1		
Trust in tax administrators		1	
Preference Risk			1

This table explains the distribution of various variables used in taxation studies and their roles in the relationship between independent variables, mediation, and moderation. A significant portion of the listed variables are independent variables, which represent factors that influence tax compliance or taxpayer behavior, such as Tax Knowledge, Tax Awareness, Tax Rates, and Tax Penalties. Mediation variables, like Tax Awareness and Trust in Tax Administrators, help explain the relationship between independent and dependent variables, while moderation variables, such as Tax Sanctions and Tax Spirit, can influence the strength or direction of the relationship between independent and dependent variables. A large portion of this study focuses on external factors, such as government policies and the level of public trust in the government and the taxation system. Additionally, there are variables that indicate psychological influence, such as Social Norms and Taxpayer Attitudes, which describe how social and individual factors can affect tax behavior. Thus, this table provides a comprehensive description of the various factors affecting tax compliance, both through direct influence and via mediation and moderation mechanisms.

V. CONCLUSIONS AND SUGGESTIONS

This study uses the Systematic Literature Review (SLR) method to analyze 29 published articles between 2015 and 2024 regarding Tax Compliance. The analysis results show fluctuations in the number of publications each year, with 2020 recording the highest number of publications (7 articles), while 2015 had no publications. The articles are spread across various international journals, with a large number publishing only one article per journal, indicating the diversity of topics and focus areas related to Tax Compliance. A significant portion of the articles were published in journals not indexed in Scopus (12 articles in Copernicus and 3 in Proceedings), while the number of publications in reputable Scopus-indexed journals (Q1 - Q4) is relatively small. This suggests a need for more studies on Tax Compliance to be published in high-ranking, reputable journals to increase the quality and impact of research in this field. Furthermore, this research found that Tax Compliance is a complex issue influenced by various factors, which require a multidisciplinary approach to be fully understood.

Researchers are encouraged to prioritize publication in reputable journals indexed in Scopus, particularly those in the Q1-Q2 quartiles, to enhance the visibility and impact of their studies. This will help ensure that the findings reach a broader audience and contribute to the field more effectively. Additionally, future studies on Tax Compliance could expand their scope by considering factors not yet explored in the existing literature. These could include the influence of technology, globalization, and changes in regulations, all of which are becoming increasingly relevant in the evolving landscape of taxation. Moreover, adopting a mixed-methods approach, which combines both quantitative and qualitative research, would provide a more holistic understanding of Tax Compliance. This approach allows for a deeper exploration of the complexities surrounding the subject, offering richer insights and more robust findings.

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