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BIBLIOMETRIC ANALYSIS OF INCOME TAX COMPLIANCE RESEARCH: TAXPAYER ATTITUDES, PERCEPTIONS, AND BEHAVIORS

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ABSTRACT

This paper presents a detailed bibliometric analysis of income tax compliance literature, focusing on taxpayers' attitudes, perceptions, and behavioral intentions. Analyzing exactly 432 articles indexed in the Web of Science Core Collection from 2006 to early 2026, the study examines publication trends, leading authors, institutional affiliations, geographic distributions, core research areas, citation patterns, and author keyword overlaps. Results indicate a steadily growing academic output, with a notable concentration of the literature originating in the United States. Business Economics clearly emerges as the primary research focus, and scholars such as James Alm and Erich Kirchler are identified as highly prolific contributors. Keyword co-occurrence mapping highlights the central themes of tax compliance, tax morale, trust, and taxpayer behavior, providing a nuanced understanding of how this vital research area has been intellectually organized and developed over the past two decades.

Keywords: *Bibliometric analysis; Income tax compliance; Tax filing; Taxpayer behavior; Web of Science; Tax morale; E-filing; Tax avoidance.*

1. Introduction

Tax compliance—generally considered as the extent to which taxpayers comply with legal requirements related to reporting income correctly, filing returns, and paying taxes—is one of the pillars of public finance and fiscal governance. Avoidance, evasion, or mere negligence come at a high cost to governments, jeopardize the fairness of tax regimes, and compromise citizens' trust in institutions. Learning about the attitudinal, perceptual, and behavioral foundations of compliance is therefore of considerable academic and policy concern.

Scholarly focus in the field has grown significantly over the last twenty years, with economics, behavioral science, public administration, psychology, and information systems all contributing. The spread of electronic filing systems, the increasing complexity of international tax systems, and the challenge behavioral economics poses to classical rational-actor models have all encouraged new questions. Yet no detailed mapping of the field—its major contributors, leading themes, geographic hubs, and intellectual organization—has been made.

Bibliometric analysis is a rigorous and quantitative method of literature synthesis. By methodically reviewing publications, citations, authorship, institutional affiliation, and co-occurring keyword patterns, bibliometrics can reveal the structure of a research area, uncover new themes, and suggest under-researched areas. Using the Web of Science (WoS) Core Collection, this paper discusses 432 articles published from 2006 to early 2026, addressing four research questions: (1) how publication output has evolved over time;

(2) who the most active and productive authors and organizations are; (3) how research is distributed geographically; and (4) which research topics and keywords prevail in this literature.

2. Methodology

2.1 Search Strategy and Data Source

The data were obtained via the Web of Science Core Collection, an all-encompassing, cross-disciplinary citation index hosted by Clarivate Analytics, widely applied in bibliometric studies for its broad disciplinary scope, standardized metadata, and citation-tracking features. A Boolean query combining income-based taxation terms (e.g., "income tax," "personal tax") with compliance terms (e.g., "tax compliance," "e-filing," "tax evasion," "tax morale") and attitudinal/behavioral terms (e.g., "attitude," "perception," "behavior," "trust," "intention") was executed on 27 February 2026, yielding an original list of 528 records. Limiting the sample to English-language articles produced a final analytical sample of 432 articles.

Table 1. Document Types in Retrieved WoS Dataset

Document Type	Record Count
Article	432
Early Access	13
Book Chapters	8
Proceeding Paper	6

Source: Web of Science Core Collection search.

2.2 Analytical Approach

The bibliometric data investigated include: (1) annual publication output and growth trends; (2) author productivity by record count; (3) institutional affiliation by record count; (4) national/regional research output; (5) research-area classification; (6) citation analysis at the country and author level; and (7) co-occurrence analysis of author keywords. Co-occurrence and citation network visualizations were produced with VOSviewer. Inclusion thresholds for network maps were: at least 3 documents for author citation analysis, 5 documents for country citation mapping, and 5 occurrences for keyword co-occurrence analysis.

3. Results and Discussion

3.1 Publication Trends Over Time

The dataset (2006–2026) shows a clear and steady increase in scholarly output, rising roughly nine-fold from 5 publications in 2006 to 40 in 2023. A pronounced acceleration is observable since 2014, in line with the general adoption of behavioral economics in tax research, the growth of digital tax administration worldwide, and rising policy interest in voluntary compliance. The years 2025 and 2026 are partial-year figures (30 and 4 articles respectively).

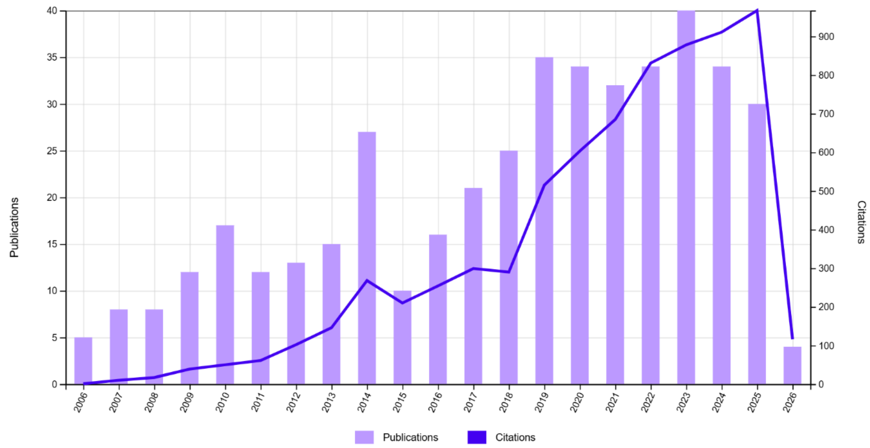

Figure 1. Annual and Cumulative Publication Output (2006–2026)

Source: Web of Science Core Collection; authors' own elaboration.

Table 2. Publication Counts by Year (2006–2026)

Year	Count	Cumulative	Year	Count	Cumulative
2006	5	5	2017	21	164
2007	8	13	2018	25	189
2008	8	21	2019	35	224
2009	12	33	2020	34	258
2010	17	50	2021	32	290
2011	12	62	2022	34	324
2012	13	75	2023	40	364
2013	15	90	2024	34	398
2014	27	117	2025	30	428
2015	10	127	2026	4	432
2016	16	143			

Source: Web of Science Core Collection.

3.2 Most Prolific Authors

James Alm (Tulane University) tops the list with 13 publications, followed by Erich Kirchler (University of Vienna) with 9. Both are world-renowned for their fundamental contributions to the behavioral economics of taxation: Alm's work focuses on compliance under uncertainty, audit and penalty impacts, and behavioral motivators of voluntary compliance, while Kirchler is known for developing the Slippery Slope Framework, which relates the trust and power of tax authorities to compliance behavior. Other prolific writers include Christoph Kogler, Michael McKee, Joel Slemrod, and Benno Torgler. The presence of co-authors within the same institutions (e.g., Muehlbacher and Kirchler of Vienna) indicates productive research clusters.

Table 3. Most Prolific Authors by Record Count

Author	Records	Author	Records
Alm J	13	Blaufus K	3
Kirchler E	9	Evans C	3
Kogler C	6	Muehlbacher S	3

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Author	Records	Author	Records
McKee M	6	Malézieux A	3
Slemrod J	6	Pope J	3
Olsen J	4	Smulders S	3
Torgler B	4	Sritharan N	3
Bagchi S	3	Martinez-Vazquez J	3

Source: Web of Science Core Collection.

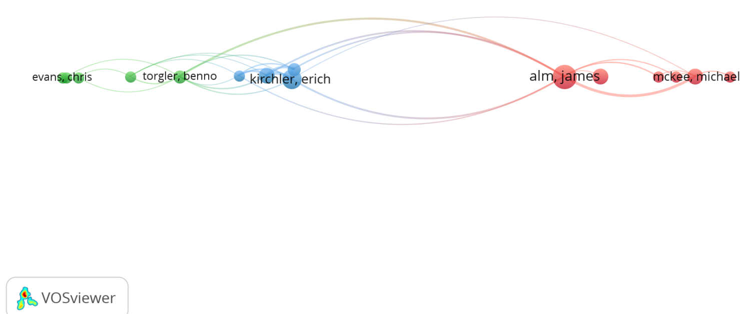

Figure 2. Citation Network Among Leading Authors (VOSviewer; minimum 3 documents; 18 of 934 authors meet the threshold)

Source: Web of Science Core Collection; visualized using VOSviewer.

3.3 Institutional Affiliations

The University of North Carolina has the most records (13), closely followed by the University of Michigan and the University of Michigan System (12 each). Tulane University (11) reflects James Alm's output. The dominance of US-based institutions is coherent with the overall geographic distribution, while the University of Vienna and the University of New South Wales signify significant international research centres in continental Europe and the Asia-Pacific.

Table 4. Top Institutional Affiliations by Record Count

Institution	Record Count
University of North Carolina	13
University of Michigan	12
University of Michigan System	12
Tulane University	11
University of California System	10
University of New South Wales Sydney	9
University of Texas System	9
University of Vienna	9
University System of Georgia	9
Georgia State University	8
University of Exeter	8

Institution	Record Count
Indiana University Bloomington	7
Indiana University System	7
Appalachian State University	6

Source: Web of Science Core Collection.

3.4 Geographic Distribution of Research

The USA has 151 records—over 33% of the total—confirming its leading role. At some distance follow Australia (32), Germany (32), China (29), England (26), and Spain (24). The top ten is completed by Canada (17), Italy (17), Malaysia (16), and Austria (14). The strong performance of Malaysia and South Africa (13 apiece) indicates emerging research interest in developing economies where compliance modernization is an urgent governance agenda.

Table 5. Research Output by Country / Region

Country / Region	Records	Country / Region	Records
USA	151	Malaysia	16
Australia	32	Austria	14
Germany	32	France	14
Peoples R China	29	India	13
England	26	South Africa	13
Spain	24	Netherlands	9
Canada	17	Indonesia	8
Italy	17		

Source: Web of Science Core Collection.

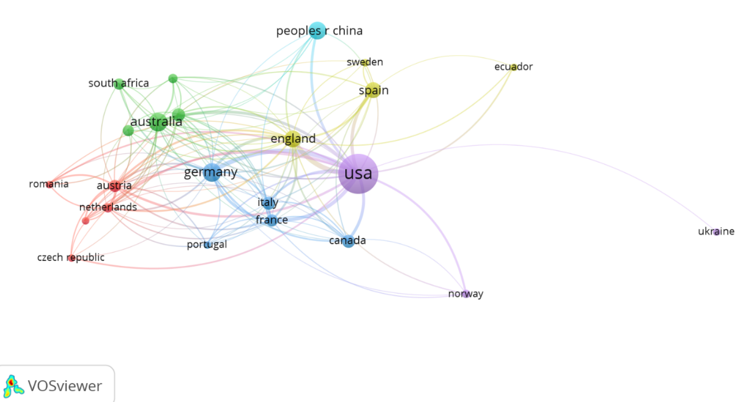

Figure 3. Country Citation Network (VOSviewer; minimum 5 documents; 23 of 75 countries meet the threshold)

Source: Web of Science Core Collection; visualized using VOSviewer.

3.5 Research Areas

Business Economics clearly dominates with 322 of 432 records (74.5%), reflecting the accounting, finance, and economics journals that host most of this research. Government Law (64 records) covers tax law, fiscal policy, and regulatory compliance, followed by Public Administration (22) and Psychology (14). Further representation in Social Sciences, Information Science, Development Studies, Computer Science, and Environmental Sciences indicates overlap with e-government, behavioral science, and sustainable development.

Table 6. Research Areas by Record Count

Research Area	Record Count
Business Economics	322
Government Law	64
Public Administration	22
Psychology	14
Social Sciences Other Topics	12
Science Technology Other Topics	8
Information Science Library Science	7
Development Studies	6
Computer Science	5
Environmental Sciences Ecology	5

Source: Web of Science Core Collection.

3.6 Citation Analysis

The citation distribution captures the cumulative impact of the literature across the publication period. The most-referenced works centre on early theoretical developments—particularly those that formed the behavioral and experimental models now defining the discipline, including Kirchler's Slippery Slope Framework and Alm's experimental research on tax compliance. This indicates that while new contributions are growing, a set of canonical works still provides the foundation for theoretical progress.

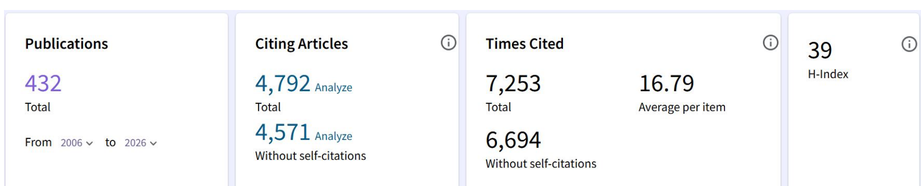

Figure 4. Citation Distribution Across the Dataset

Source: Web of Science Core Collection citation report (retrieved 27 February 2026).

3.7 Keyword Co-occurrence Analysis

Of the 1,133 unique author keywords, 29 met the minimum occurrence threshold of 5. The co-occurrence network reveals several thematic clusters. The main cluster is anchored by tax compliance, tax morale, and trust, representing the dominant line of research into the psychological and social factors of voluntary compliance, closely connected with the Slippery Slope Framework and experimental economics. A second cluster centres on tax avoidance, tax evasion, and deterrence—the classic deterrence paradigm of enforcement, penalties, and audit probability. A third cluster covers e-filing, electronic filing, and technology acceptance, reflecting growing attention to digital tax administration. Other clusters concern attitude, perceived fairness, taxpayer behavior, and intention, in line with the Theory of Planned Behavior and Technology Acceptance Model, while the intersection of developing countries and tax administration with the main nodes signals new interest in compliance beyond high-income contexts.

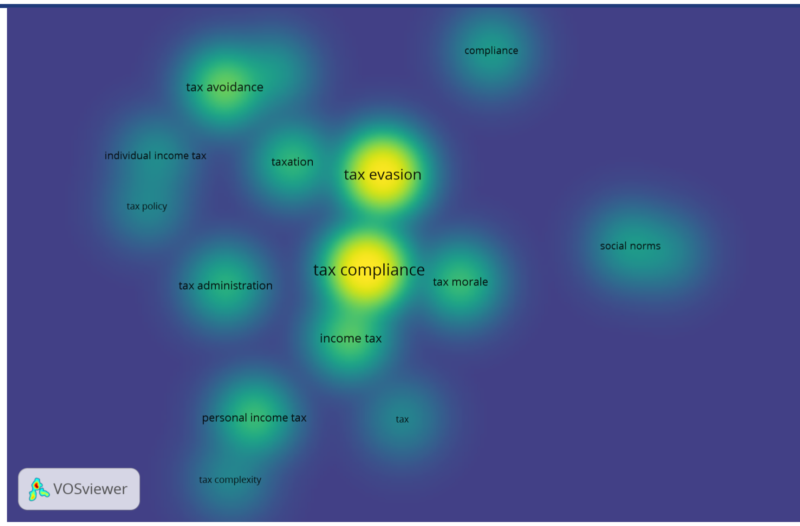

Figure 5. Keyword Co-occurrence Network (VOSviewer; minimum 5 occurrences; 29 of 1,133 keywords meet the threshold)

Source: Web of Science Core Collection; visualized using VOSviewer.

4. Discussion

The results provide a coherent picture of a field that has grown substantially over the last twenty years and continues to diversify theoretically, methodologically, and geographically. First, the rise in publications, especially since 2014, reflects both intrinsic academic motivation and the topicality of tax compliance in an age of fiscal austerity, tax-system digitization, and heightened international collaboration on tax transparency. Second, the dominance of US-based authors and institutions reflects the particular popularity of the experimental economics school at American universities, though large contributions from Austria, Australia, and Germany imply a genuinely global community. Third, the keyword analysis shows the conceptual environment has broadened well beyond classical deterrence models, with trust, morale, and attitudinal variables now central—implying that compliance can be improved not only through enforcement but also through institutional trust-building and procedural fairness. Fourth, the emergence of digital taxation and e-filing terms indicates a sub-discipline interested in the interface between technology and taxpayer behavior.

5. Conclusion

This bibliometric paper presents a quantitative and systematic overview of scholarly literature on income tax compliance—particularly taxpayer attitudes, perceptions, and behavioral intentions—as indexed by the Web of Science Core Collection. Analyzing 432 peer-reviewed articles published between 2006 and 2026, it reports a distinct upward trend in research output, the central intellectual contributions of scholars such as James Alm and Erich Kirchler, the geographic dominance of the United States alongside major contributions from Europe and the Asia-Pacific, and a thematic shift toward behavioral-rich frameworks alongside deterrence-oriented ones.

Several research directions emerge. First, the still-limited representation of developing-country contexts—despite rising output in Malaysia, India, South Africa, and Indonesia—indicates ample room for comparative, contextually informed inquiry. Second, the new cluster of digital taxation and e-filing keywords needs further exploration of how technology influences taxpayers' attitudes and compliance.

Third, the high concentration of citations on a few seminal works suggests that theoretical diversification and methodological innovation would benefit the field. This study offers a helpful background for scholars entering the discipline and a resource for policymakers and tax administrators seeking to place evidence-based compliance strategies within the wider scholarly discourse.

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