


Chapter 1

Determinant of the Compliant Behavior of the Taxpayer: Bibliometric and Prospective Approach

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ABSTRACT

Tax compliance, a key issue for governments, requires a better understanding of the determinants of taxpayers' behaviour. This research, using a bibliometric and prospective approach, explores these factors in a context marked by the complexity of tax systems, globalization and the rise of digital technologies. The objective is to optimize tax collection and promote fiscal citizenship through holistic approaches such as tax nudges and artificial intelligence. The study identifies theoretical (often one-dimensional research), methodological (lack of reliable data, selection bias) and empirical (few analyses of specific fiscal policies in the long term) gaps. The question is: what are the main determinants of tax compliance according to the literature, and how can they be analyzed to anticipate future developments? By combining bibliometric analysis and qualitative prospective, the study offers recommendations for improving tax policies and control strategies.

INTRODUCTION

Understanding the determinants of taxpayers' tax behaviour is critically important in a global context of increasing fiscal challenges. As Alm & Torgler (2024) point out, tax compliance has become a major issue for governments, particularly in an environment characterized by the digitalization of the economy

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and the emergence of new forms of transactions (Adelakun et al., 2024). Recent OECD estimates (2024) indicate that tax losses due to non-compliance represent between 20% and 30% of potential revenues in many countries.

Tax compliance is a critical issue for governments around the world, as it directly influences their ability to finance essential public services. Research on the determinants of taxpayer compliance is therefore critically important, especially in a context where tax evasion and fraud pose major challenges to tax administrations. The latter are under increasing pressure to optimize tax collection in the face of complex tax systems, globalization and the emergence of digital technologies such as cryptocurrencies (Adelakun et al., 2024). Understanding the factors that influence tax compliance allows for more effective and equitable tax policies, while promoting greater tax civility.

The issue of tax compliance is at the heart of a functioning and fair society. Governments around the world depend on steady tax revenues to fund essential public services, from health care and education to infrastructure and social protection programs. Understanding the multiple factors that influence taxpayers' behaviour is therefore not only an academic quest, but also a key element of effective governance. This research explores the determinants of compliant tax behaviour using a combined bibliometric and prospective approach to provide a comprehensive and prospective analysis of this crucial issue. The urgency of this issue is underlined by the current context, characterized by increasing pressure on tax administrations to optimize collection in the face of complex tax systems, globalization and rapid evolution of digital technologies, cryptocurrencies (OECD, 2024). These developments present both challenges and opportunities, requiring ongoing analysis and adaptation of existing models to integrate more holistic and intelligent approaches such as tax incentives (“nudges”) and artificial intelligence (Muehlbacher & Hartl, 2023).

Tax compliance, in its simplest form, refers to the fulfilment by individuals and businesses of their legal obligations to report their income and pay their taxes accurately and on time. This includes not only compliance with the letter of the law, but also a broader sense of fiscal morality, reflecting the will to contribute equitably to the common good (Dahlan et al., 2024). Conversely, non-compliance ranges from involuntary errors to deliberate tax fraud and evasion, each with different implications for public finances (Slemrod & Yitzhaki, 2023). Our goal is to understand the factors that promote voluntary compliance, thereby fostering a culture of tax civility.

Tax compliance is defined as the voluntary fulfilment by taxpayers of their tax obligations (Slemrod, 2019; Alm, 2023). The determinants of compliance include all economic, psychological, social and institutional factors that influence fiscal behaviour (Dahlan et al., 2024). The bibliometric approach allows for a systematic analysis of existing scientific literature (López-Lozano & Pérez-López, 2023), while the prospective approach aims to anticipate future developments in tax behaviour (Kirchler & Gangl, 2023).

Despite extensive research on tax compliance, there are still significant gaps in our understanding of this complex phenomenon. Traditional models, often based on rational choice theory, often fail to capture the full spectrum of influences on taxpayer behaviour (Alm, 2023). While economic factors such as income levels and perceived cost of non-compliance undoubtedly play a role, the integration of psychological, social and behavioural factors remains incomplete (O'shaughnessy, 2014; Ben Othman et al., 2024). The influence of cognitive biases, social norms (Reddy et al., 2024) and trust in tax administration (Williams, 2020) deserves further exploration. Methodologically, existing empirical studies often face limitations related to data availability and selection biases (De Neve, Imbert, & Spinnewijn, 2024). In addition, the application of advanced quantitative methods such as machine learning and network analysis remains limited (López-Lozano & Pérez-López, 2023). Empirically, there is a lack of

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