

# A Bibliometric Analysis between Communication and Tax Compliance

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## ABSTRACT

Although there is an extensive body of literature on tax compliance, and it is possible to ascertain that taxpayer behavior is influenced by a variety of factors, little is known about the influence of communication on tax compliance.

Hence, we fill this gap in the literature by conducting a systematic review on communication and tax compliance to enable the identification of recent studies that have this purpose. We utilized 659 articles published between the years 2016 and 2023 collected from four databases for the application of bibliometric and content analysis to evaluate research patterns and key findings with emphasis on communication. However, there are still numerous opportunities for significant contributions in this area.

The contribution of this research is to provide a comprehensive assessment of the relationship of communication to tax compliance, and to point out a set of opportunities for future investigations in this scope.

Our findings will likely be of interest to academics, professionals, and educators in the related fields of communication and finance.

**Keywords** Communication; Tax compliance; Bibliometric analysis;

## INTRODUCTION

Taxes are a ubiquitous reality in our daily lives, with their origins dating back centuries. As such, some scholars argue that the problem of tax compliance is as old as taxes themselves (Andreoni, Erard, & Feinstein, 1998). With societal evolution, taxes have constantly adapted to technological and social changes. Electronic means of communication have emerged as influential factors, upholding the ideological rules underpinning government (Lull, 2000). While knowledge gaps persist concerning the effect of communication on tax compliance (Frazer et al., 2019), evidence suggests that social media can also impact tax compliance (Garz & Pagels, 2018; Cyan et al., 2017; Kasper et al., 2015).

The Internet, as a social networking platform, provides individuals with opportunities to associate with others sharing their interests, discover new sources of information, and disseminate content and opinions. The so-called social Web offers those with access to technology an opportunity for active voice (Amaral, 2016).

In today's intensely competitive landscape, organizations, regardless of their industry, vie for the attention, admiration, and loyalty of their stakeholders, customers, employees, interest groups, or the general public (Ruão, 2021).

The advent of new technologies has spurred changes in contemporary society, prompting many scholars to recognize the emergence of a new paradigm, with emphasis on information and knowledge – the

Information Society. Although not a new concept, its initial reference is attributed to economist Fritz Machlup in 1962. However, its evolution was later proposed by Peter Drucker in 1969, which for the first time, provided a comprehensive presentation of the concept in his best-selling book “The Age of Discontinuity” (Drucker, 1969).

In this current Information and Knowledge Society, the activities of Government and Public Administration are influenced by information technologies, which permit the modification of all informational relationships between politicians, civil servants, and citizens (Snellen & Donk, 2002). Therein, the importance of providing human and technological resources to enhance service performance is recognized (Okot-Uma, 2001).

In Portugal, in 1996, citizens were provided the option to submit their tax returns (IRS) over the Internet, a world first (Bilhim & Neves, 2007).

Contact with tax matters is still present in the daily lives of most individuals, from a simple payment for a product or service to the direct payment of income taxes as Tocqueville posits, “There are few public affairs that do not arise from a tax or end in one” (Keen & Slemrod, 2022). Therefore, understanding “how” and “when” to comply with tax obligations is essential.

Over recent centuries, the role of the State has evolved, taking on greater responsibilities towards citizens. Consequently, the tax burden has increased to satisfy society’s collective needs. However, not all citizens fulfill their tax obligations, as their behavior may reflect their perception of government and public institutions, akin to a psychological contract (Frey & Feld, 2002; Feld & Frey, 2007). Notwithstanding, most taxpayers seek to comply with their tax obligations correctly and promptly, while others aim to comply but not always succeed; a smaller fraction deliberately seeks non-compliance (OECD, 2004).

Taxpayer behavior is influenced by numerous factors, including beliefs (Allingham & Sandmo, 1972). Trust is based on these beliefs about the other party, shaped through information. Two specific aspects of information sharing frequently discussed in literature are information quality and quantity (Thomas et. al, 2009). Transparency is essential for the development of trust in institutions (Warren et al., 2014).

Trust towards institutions, especially the government, outweighs trust in the technology facilitating any e-government service (Lee et al., 2011).

Hence, it can be argued that the success of any institutional initiative heavily relies on this form of trust. The literature shows a clear linkage between the concept of trust and tax compliance (e.g., Kirchler, Hoelzl, & Wahl, 2008; Casal, 2016).

Subjective knowledge about taxes and the extent of their usage are positively correlated with trust, while misunderstandings are positively associated with distrust. Therefore, increased knowledge about taxes leads to greater compliance, and conversely, less knowledge results in higher non-compliance.

As tax laws are frequently criticized for their complexity, enhancing taxpayer literacy through the simplification of tax laws, education, training, and strengthening taxpayer services can foster trust in authorities and, consequently, promote increased voluntary tax compliance (Kirchler, Hoelzl, & Wahl, 2008).

In this context, communication assumes a pivotal role in reducing the social distance between taxpayers and tax administrations. This necessitates tax administrations to engage where their audiences are, such as networks and social media, encouraging them to seek government information (Grimmelikhuijsen, 2014).

The success of communication is primarily gauged by the quality of relationships: loyalty, trust, openness, satisfaction, commitment, involvement, and mutual understanding with stakeholders. Hence, the purview of

government communication should encompass reputation management activities, issue clarification, and relationship building, rather than solely focusing on media relations (Sanders & Canel, 2013).

This paper aims to identify possible recent studies from 2016 to 2023 that investigate the interplay between communication and tax compliance, employing bibliometric analysis as a methodology.

## METHODOLOGY

Conducting a literature review is a fundamental phase in any scientific investigation, allowing for a comprehensive understanding of the study's subject matter, identifying prior research, evaluating employed methodologies, and pinpointing key questions related to the topic (Hart, 1998). This step assists in mapping and assessing existing knowledge and gaps on specific issues, contributing to the expansion of the knowledge base.

A systematic literature review, as defined by Kitchenham and Charters (2007), involves identifying, assessing, and interpreting all available relevant investigations pertinent to a specific research question, thematic area, or phenomenon of interest. Individual studies contributing to a systematic review are referred to as primary studies, while the systematic review itself is considered a secondary study.

The systematic literature review varies from traditional narrative reviews in that it employs replicable, scientific, and transparent processes to collect all relevant publications and documents meeting the pre-set inclusion criteria to answer a specific research question. Systematic and explicit procedures are utilized to minimize bias incidence during the collection, identification, evaluation, synthesis, analysis, and summarization of studies. If executed properly, this procedure presents a minimal margin of error and can deliver reliable conclusions assisting researchers in decision-making based on available scientific evidence (Tranfield et al., 2003).

Meta-analysis, on the other hand, applies statistical techniques to obtain results from combining data from multiple related studies, possibly yielding more accurate estimates on the topic under analysis (Shamseer et al., 2015).

According to Shamseer et al. (2015), key characteristics of a systematic literature review and its associated meta-analysis procedure include: (i) clearly defining the research question to be addressed in the review; (ii) establishing clear objectives with an explicit methodology; (iii) developing a search strategy encompassing all related studies meeting the eligibility criteria; (iv) assessing the quality/validity of selected studies; (v) systematically presenting and summarizing data extracted from the selected studies; and (vi) making the study's results available for scientific and decision-making purposes.

Most scientific studies adopt the Search, Appraisal, Synthesis and Analysis (SALSA) structure (Grant & Booth, 2009) to establish research protocols for the systematic literature review. This approach ensures methodological rigor, systematization, breadth, and reproducibility, thereby reducing risks associated with publication bias and increasing work acceptability.

This paper aims to provide a comprehensive understanding, adding knowledge regarding how communication from the Tax and Customs Authority affects tax compliance and taxpayers' perception of tax administration. Taking into account the methodologies mentioned above, it was deemed suitable to perform a systematic literature review with a qualitative approach, selecting studies sharing the same subject matter through well-structured and organized procedures. It is intended to analyze the contributions presented in each study to create a collective and aggregated knowledge base. To structure the systematic literature review, the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020) methodology (Page et al., 2021) was employed, due to its status as a rigorous and universally recognized approach for identifying, selecting, evaluating, and synthesizing studies.

This methodology facilitates access to the most recent and pertinent literature on a given topic, helping to mitigate any research bias arising from the investigator’s preconceived notions.

The PRISMA methodology enables the selection of results from a broad range of searches that incorporate a set of keywords applied across one or more scientific databases or repositories, ultimately refining the results to a more circumscribed list of items for review.

The selection process entails several automated steps, such as eliminating duplicate results from various sources, filtering out items beyond a certain age, those published in a restricted set of languages, by publication type, or by rating. This results in an increasingly condensed list of results, which are then assessed by the investigator through examination of titles, keywords, and abstracts. In contrast to a theoretical review, the investigator is not required to seek out specific studies, but rather to collate what is available.

**Defining searching terms**

In this systematic review, guiding criteria were established for the selection of articles. These criteria serve to narrow the scope of the investigation to articles meeting the inclusion criteria and deemed relevant.

The review of this literature should answer the primary research question: ‘How does communication influence tax compliance?’

The guiding criteria for article selection include:

- a. Empirical nature of the study: Articles must be rooted in empirical research—systematic investigations utilizing observable data to yield results and conclusions.
- b. Language: Articles must be written in English.
- c. Research topic: Studies should investigate the correlation between tax compliance and communication.
- d. Relevance of the topic: Studies should emphasize the role of communication.
- e. Date of publication: The studies should fall within the range of 2016 to 2023.

Articles that met these inclusion criteria were deemed pertinent for the systematic review and were consequently included in the analysis.

**Search strategy**

The search was carried out in April 2023, focusing on articles published and aggregated in four scientific article database collections: Science Direct, Scopus, Springer, and Sage.

Articles that aligned with the research equation were extracted to Zotero, a bibliographic management software.

To execute the research equation, the following parameters were applied within each database:

**Table 1- References obtained on April 14, 2023**

Database	Research Equation	Results
Science Direct	TITLE, ABSTRACT OR AUTHOR-SPECIFIED KEYWORDS (TAX COMPLIANCE COMMUNICATION)YEAR (2016-2022)	10
Scopus	TITLE-ABS-KEY (TAX AND COMPLIANCE AND COMMUNICATION ) AND (LIMIT-TO (PUBYEAR, 2023) OR LIMIT-TO (PUBYEAR, 2022) OR LIMIT-TO (PUBYEAR, 2021) OR LIMIT-TO (PUBYEAR, 2020) OR LIMIT-TO (PUBYEAR, 2019) OR LIMIT-TO (PUBYEAR, 2018) OR LIMIT-TO (PUBYEAR, 2017) OR LIMIT-TO (PUBYEAR, 2016)	56

Springer	COMMUNICATION AND TAX COMPLIANCE, ARTICLE, ECONOMICS, ENGLISH, 2016 – 2023	442
sage	COMMUNICATION AND TAX COMPLIANCE, RESEARCH ARTICLE, COMMUNICATION & MEDIA STUDIES, 2016 – 2023	151

### Search delimiting criteria

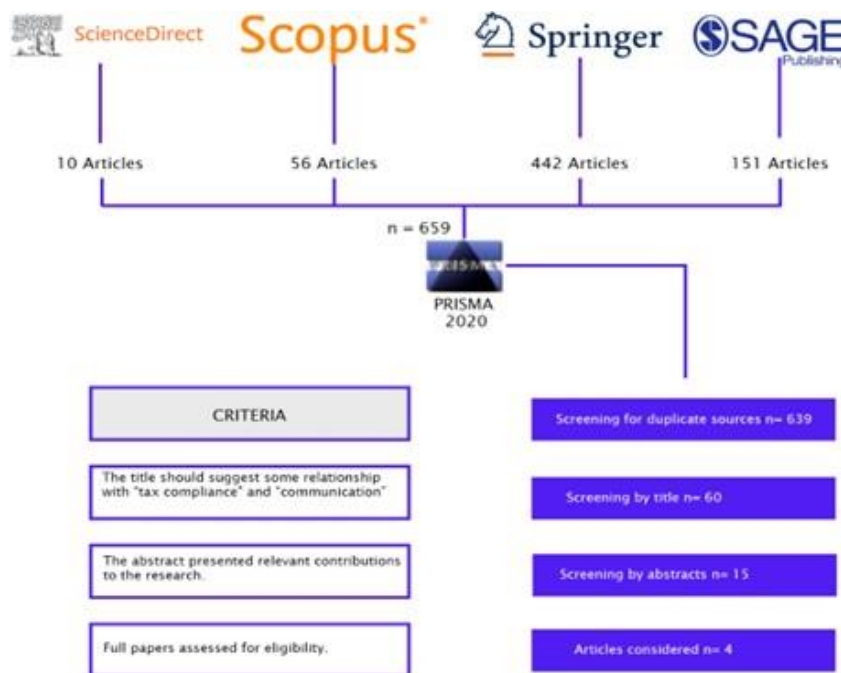
The PRISMA methodology was adopted to analyze the references procured from the research databases of scientific articles: Science Direct, Scopus, Springer, and Sage.

The search for scientific articles within these databases identified a total of 659 articles. Upon the removal of duplicates, 639 articles remained for selection, based on the title and abstract. This initial screening yielded 15 articles for a pre-analysis, entailing a thorough reading.

The pre-analysis of the collected articles led to the exclusion of one article because it was not composed in English, five articles because they did not constitute empirical studies, and five articles due to their lack of emphasis on communication in relation to tax compliance.

Upon the conclusion of this process, four articles remained for inclusion in this systematic literature review. This process elucidates the screening flow and the criteria applied in this systematic review.

Figure 1 – PRISMA Workflow diagram for conducting bibliometric research, adapted from Page et. al., 2020



### Data extraction

The pertinent findings from each study were extracted for subsequent analysis. For each study, the following general information was taken into consideration: a) Authors; b) Country where the study was conducted; c) Year of study; d) Number of participants; e) Participants' age; f) Method of data collection, with a specific emphasis on the relevance of communication to tax compliance, and the significant findings from each study. This analysis is encapsulated in Table 2.

**Table 2 – Extraction of data from articles**

Authors, Year, Country	Sample	Method	Measurements	Findings summary
Naeem Hayat, Anas A. Salameh, Abdullah Al Mamun, Mohd Helmi Ali and Zafir Khan Mohamed Makhbul;2022; Malaysia	N = 250 contributors of which 48.4% were men and 51.6% were women. Participants were divided into five age groups.	Quantitative Method: A survey comprising of 25 items, with five items dedicated to each of the five dimensions (tax morality; perception of justice; tax awareness; tax complexity; tax penalty) was administered.	Responses were measured using a five-point Likert scale (ranging from ‘not important’ to ‘very important’).	The study aimed to examine tax compliance among individual taxpayers in Malaysia. The findings indicated that perceived fairness and tax penalties enhanced the intention to comply with tax regulations.
Miloš Fišar, Tommaso Reggiani, Fabio Sabatini, Jiří Špalek; 2020; Czech Republic	N = 220 participants, of whom 39% were men and 61% were women, with a mean age of 22 years.	Qualitative and Quantitative Method: The study employed computational linguistics methods to evaluate the sentiment of various news sets using an algorithm developed by Repustate.com.	News items were classified as ‘Negative’, ‘Neutral’, or ‘Positive’.	The experimental study provided evidence that information bias concerning government actions and public finances influences tax compliance.
<b>Nurzhan Kuandykov, Yerlan Abil, Arman Utepov, Aisulu Nurkey, Aisulu Abenova; 2021; Kazakhstan</b>	N = 1302 participants aged 18+, of which 577 were men and 725 were women.	The study incorporated both qualitative and quantitative analyses. Qualitative analysis was facilitated by an evaluation of social media content using the YouScan artificial intelligence platform, focusing on the period from January 21, 2021, to February 21, 2021. For the quantitative component, Statistics 10 software was utilized to analyze questionnaire responses and identify interrelationships between variables..	The YouScan analysis included mentions of ‘IAD in Kazakhstan’, with a total of 1,244 mentions, averaging 39 posts per day, and peaking at 137 posts in a single day. The questionnaire survey comprised five questions, including one about the perception of fair taxation, another about knowledge of tax usage, and the final three questions pertaining to knowledge and significance of income tax return submission, and the source of the information.	The analysis revealed that the majority of citizens lacked awareness or had never heard about the Income and Asset Declaration (IAD) system, demonstrating the impact of tax communication on tax culture.

<p>Oliver Nnamdi Okafor; 2022; Canada</p>	<p>N = 300 participants, with a 50/50 split between genders, aged between 18 and 80 years.</p>	<p>Quantitative Method: This study utilized a survey-based questionnaire facilitated through the recruitment company Dynata, which was administered at two separate points in time.</p>	<p>The questionnaire was structured to pose questions in the third person or as indirect queries, a strategy implemented to reduce potential social desirability bias. Control variables incorporated in the study included age, income, gender, level of education, and religiosity. Each question employed a five-point Likert scale for responses.</p>	<p>The findings of the study indicated that the content of written communications in the tax authority's condemnation notices had a direct influence on the tax compliance intentions of third-party observers.</p>
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## FINDINGS FROM STUDIES

This systematic literature review allowed for the extraction of insights from four studies that satisfied all pre-determined inclusion criteria. The aim was to integrate and collate their knowledge to gain a more comprehensive understanding of the subject matter.

An examination of these four studies revealed that each set out to explore different facets of factors influencing tax compliance. Furthermore, these studies were conducted across diverse geographical regions, from Malaysia, through the Czech Republic, to Kazakhstan and Canada, spanning from 2020 to 2022 (Fišar, M., Reggiani, T., Sabatini, F., & Špalek, J., 2020; Hayat, N., Salameh, AA, Al Mamun, A., Ali, MH, & Mohamed Makhbul, ZK, 2022; Kuandykov, N., Abil, Y., Utepov, A., Nurkey, A., & Abenova, A., 2021; Okafor, ON, 2022).

To elaborate, the first study by Hayat et al. (2022) delved into taxpayers' intentions and behaviours in relation to tax compliance. The second study by Fišar et al. (2020) examined the impact of exposure to biased news about government actions on tax compliance. Kuandykov et al. (2022) in the third study, probed into the correlation between tax culture and tax communication. Lastly, Okafor's study (2022) drew upon the message learning model and persuasive communications to assess the effects of public exposure of tax evaders on perceptions of retributive justice and tax compliance intentions.

Regarding their methodological design, each study employed quantitative methods, utilizing questionnaires to investigate the phenomenon of tax compliance. However, in two of the studies, Fišar et al. (2020) and Kuandykov et al. (2022), qualitative methods were additionally deployed.

In the second study, Fišar et al. (2020) implemented a qualitative approach by assembling a focus group comprising ten doctoral political science students at the University of Masaryk (five men and five women). Their task involved selecting news headlines and assigning them a sentiment rating – positive, neutral, or negative. Subsequently, a computational linguistics method was employed to algorithmically analyze participants' sentiments towards different sets of news. The algorithm utilized, developed by Repustate.com, provided a sentiment rating ranging from -1.00 to 0.

In the third study, Kuandykov et al. (2022) employed a qualitative method involving a month-long social media analysis of the topic "IAD" in Kazakhstan. They used the YouScan artificial intelligence platform to identify 1,244 mentions, with an average of 39 posts per day, peaking at 137 posts per day. The term IAD was frequently associated with words such as "income" (552 instances), "declaration" (412 instances), and "property" (241 instances).

It's noteworthy that two of the studies, Fišar et al. (2020) and Okafor (2022), incorporated experimental methods. Fišar et al. (2020) exposed participants to tax-related news from their home country, while Okafor (2022) asked participants to read certain press releases from the Canada Revenue Agency about individuals who had been fined for tax evasion.

Hayat et al. (2022) in their study analyzed the impact of tax awareness, morality, complexity, penalties, and equity on the intent to comply with the tax system. Six hypotheses were proposed:

1. Perception of tax equity positively correlates with the intention to comply with the tax system among individual taxpayers in Malaysia.
2. Tax penalty positively correlates with the intention to comply with the tax system among individual taxpayers in Malaysia.
3. Tax morale positively correlates with the intention to comply with the tax system among individual taxpayers in Malaysia.
4. Tax awareness positively correlates with the intention to comply with the tax system among individual taxpayers in Malaysia.
5. Tax complexity negatively correlates with the intention to comply with the tax system among individual taxpayers in Malaysia.
6. The intention to comply with the tax system positively influences tax compliance among individual taxpayers in Malaysia.

Cronbach's alpha was used to evaluate the reliability of the study's latent constructs. Correlation analysis showed significant and positive influence of perceived tax equity (FP) and tax penalty (TP) on the intention to comply (ITC), validating hypotheses 1 and 2 respectively. Similarly, a positive correlation was found between tax awareness (TA) and ITC, supporting hypothesis 4.

However, tax morale (TM) showed insufficient impact on the ITC, not supporting hypothesis 3. Additionally, the correlation between tax complexity (TCX) and ITC was found to be negative and insignificant, leading to the rejection of hypothesis 5.

In conclusion, the study found that tax awareness, tax penalties, and the perception of tax equity contribute to the intention to comply with tax rules and regulations. However, considerable effort is still required to boost tax morale and reduce tax complexity. The study also established that communication plays a vital role in emphasizing the significance of tax payment and advocating for the appropriate management and utilization of collected funds.

In the second study, Fišar et al. (2020) executed six survey sessions using questionnaires, applying an experimental methodology rooted in computational linguistics methods facilitated by zTree software. During these sessions, participants were equally exposed to positive, negative, and neutral news, shown on monitor screens. Two sessions lasting 60 minutes each were dedicated to each type of news. Subsequent to the 60-minute session, participants were requested to answer a questionnaire. This questionnaire included queries regarding individual characteristics such as gender, age, field of study, religious and political attitudes, and the individual's level of risk aversion. Most of these traits were uniformly balanced relative to the treatment categories (neutral, negative, positive).

The findings from this study suggested that the coefficients of the two interactions based on negative treatment did not statistically deviate from the constant term at any conventional level. This indicated a lack of significant reaction to negative news, reinforcing the interpretation that participants perceive media negativity bias as the norm rather than an exception, which aligns with prevailing literature.



The study further concluded that biased news regarding government action and public finances influences tax compliance, suggesting that news headlines act as a continual source of psychological priming. In this experiment, exposing participants to positive news notably altered the likelihood of adhering to tax obligations. Conversely, exposure to negative news did not elicit a behavioral response. This absence of behavioral responses could be interpreted as expectation matching (negative news about government spending aligns with taxpayers' expected news content) or as a type of immunization effect.

However, the study also revealed a positive effect on tax compliance following brief exposure to positive news about public sector activities. Despite intuition suggesting that exposure to negative news might have a more pronounced impact than exposure to positive news, even a fleeting exposure of participants to authentic information about proper tax revenue usage proved to be a decisive and potent determinant of higher tax compliance levels.

In the third study, Kuandykov et al. (2022) formulated a questionnaire aimed at understanding the influence of tax communication on tax culture. The objective was clear-cut and rooted in a quantitative analysis of social networks, focusing on the term 'IAD in Kazakhstan'. This was because the Republic of Kazakhstan began the gradual implementation of the Declaration of Citizens' Income and Assets (IAD) from 2021, and from 2025, all citizens over 18 years old in Kazakhstan will be obligated to submit the IAD. However, the enactment of this measure could potentially elevate the risk of tax evasion and the informal economy.

Following the quantitative analysis of social networks, the findings from this study suggested that despite the presence of information on the IAD and the theoretical responsibility of state bodies to engage in informative and motivational activities to ensure citizens submit their declarations in good faith, only 19% of publications addressed the benefits of the IAD. Additionally, the study highlighted the relative ineffectiveness of the tax administration's communication strategy: the analysis of tax communication's influence on tax culture revealed that most citizens were either unaware or had not heard about the IAD system. Furthermore, the majority of respondents failed to comprehend the significance of the IAD system for society.

Quantitative analysis also demonstrated a low level of fundamental tax knowledge, despite the fact that most interviewees encounter tax-related issues. This highlights a need for a more proactive and effective communication strategy from the tax administration.

In the fourth study, Okafor (2022) examined the circumstances in which the public disclosure of transgressions and penalties applied to tax evaders can bolster perceptions of retributive justice and tax compliance intentions. The objective of the research was to determine how public exposure of penalties given to tax evaders and the content of such messages influence perceptions of retributive justice and tax compliance intentions among external observers.

Based on the extant literature, several hypotheses were formulated. Firstly, it was suggested that public exposure of penalties imposed on tax evaders has a positive relationship with tax compliance intentions among external observers. Secondly, it was postulated that public exposure of penalties imposed on tax evaders is positively associated with perceptions of retributive justice by external observers.

The third hypothesis, divided into three parts, proposed that: a) the effect of the constraints imposed on tax evaders on tax compliance intentions among external observers will be more pronounced in situations of greater persuasion than in situations of lesser persuasion; b) the effect of constraint on observers' perceptions of retributive justice will be more intense in situations of greater persuasion than in those of lesser persuasion; and c) the provision of sanction-related appeals, rather than normative appeals, to coerce tax evaders is positively associated with observers' tax compliance intentions.

The fourth hypothesis proposed that external observers' perceptions of retributive justice concerning penalties applied to tax evaders are positively related to their intentions of tax compliance. Lastly, the fifth hypothesis suggested that perceptions of retributive justice mediate the effect of constraint on tax compliance intentions.

After administering the questionnaire survey, hierarchical multiple regression analysis was employed to examine the direct and hypothetical moderating effects of shame and persuasion on tax compliance intentions. Consequently, the analysis confirmed hypotheses one, two, four, and five, but hypothesis three (a, b, c) remained unconfirmed.

However, this study offered numerous theoretical and practical contributions. Firstly, while prior studies have demonstrated that public humiliation affects the settlement of tax arrears, this research provided evidence of humiliation's impact on other aspects of tax compliance, including tax evasion. Empirical results from two experiments, using distinct samples of Canadian taxpayers, suggested that public disclosure of convictions and penalties for tax evasion significantly enhances respondents' tax compliance intentions.

Furthermore, the study proposes that by utilizing the Yale Persuasion Model and persuasive communications as suggested by Hasseldine et al. (2007), tax authorities can employ high persuasion as an alternative to public humiliation, thereby achieving similar results.

This research also contributed to the ongoing debate on the ethics of public shaming. However, it did not conclusively address the morality of public humiliation as it did not assess respondents' moral acceptance of such a strategy.

In conclusion, the study's findings indicate that the public humiliation of tax evaders is viewed as a fitting form of retributive justice, and that tax compliance intentions increase with shame.

Generally, the analysis conducted on these four studies revealed that three of them (Fišar et al., 2020; Kuandykov et al., 2022; Okafor, 2022) aimed to validate the direct relationship between communication and tax compliance.

Regarding the other study, despite Hayat et al. (2022) not including communication in their research hypotheses, the study inadvertently featured communication in its conclusion. As such, the study emphasized that communication plays a critical role in underscoring the importance of tax payment and in promoting appropriate management and utilization of the funds collected.

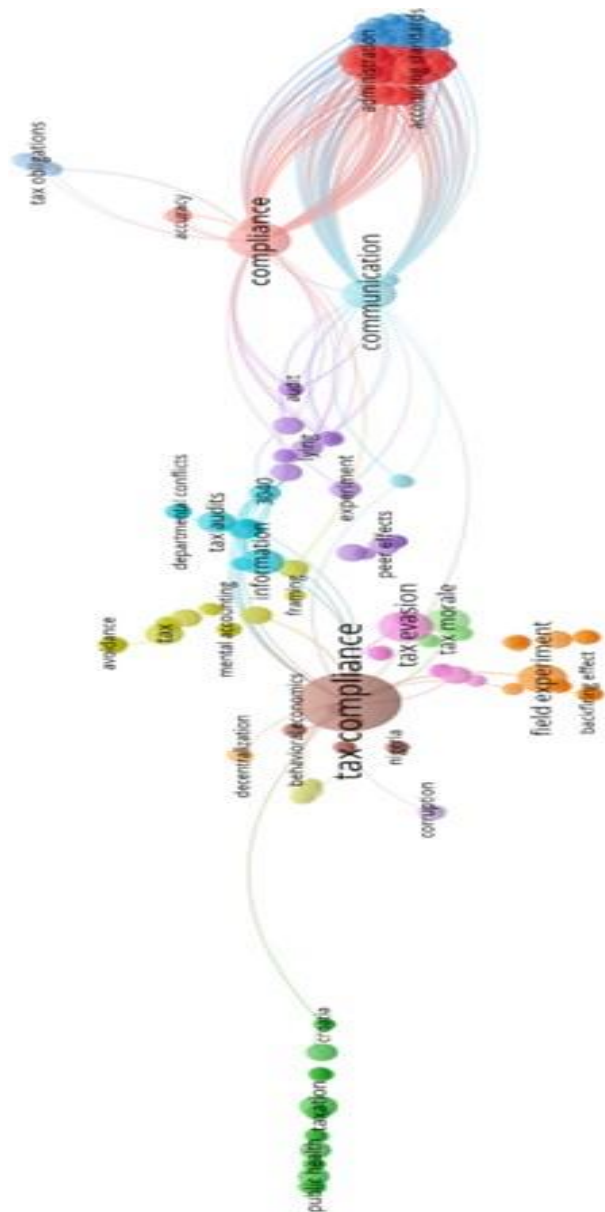
### **Keywords analysis**

According to van Eck and Waltman (2014), the concept of visualizing bibliometric networks, often termed as 'scientific mapping', has garnered significant attention since the inception of bibliometric research. Visualization has been demonstrated as an effective approach for the analysis of an extensive array of bibliometric networks, spanning citation relationships networks between publications or journals, co-authorship relationships networks between researchers, or co-occurrence relationships networks between keywords.

In the scientific information research process, VOSviewer software was employed, a tool developed in recent years, which provides basic functionalities required for constructing and visualizing bibliometric networks via cluster maps in a relatively straightforward manner.

Thus, utilizing the VOSviewer software, the scientific mapping of the network was constructed and visualized utilizing the concepts of ‘Tax Compliance’ and ‘Communication’ in the process of extracting scientific information from the Scopus database. In the VOSviewer configuration, author-defined co-occurrence and keywords were utilized without the application of filters.

Nonetheless, from the analysis of the results derived from these mappings, it is identifiable that there is a link between communication and tax compliance, considering their proximity and connectivity in the mapping.



## CONCLUSION, LIMITATIONS, AND FURTHER RESEARCH

The issue of tax compliance is a subject of great importance to society, being extensively studied by various authors. Despite this, there are still gaps in knowledge about the effect of communication on tax compliance (Frazer et al., 2019).

Generally, this bibliometric and content analysis has allowed important contributions to be obtained from the four studies selected from the analysis of four databases in a total of 659 articles.

The results obtained in this literature analysis show that communication plays a significant role in the fulfillment of tax obligations, as can be seen in each of the studies addressed in this review.

The results of this systematic review of the literature are in line with the literature previously consulted. However, it is also possible to identify other factors that influence taxpayers' decisions to comply or not with their tax obligations, such as beliefs related to sanctions and inspections (Allingham and Sandmo, 1972; Slemrod et al., 2001), taxpayers' values and attitudes (Cummings et al., 2006; Torgler, 2002), social norms (Bobek et al., 2007; Wenzel, 2004), justice issues (Kirchler et al., 2008) and religiosity (Margolis, 1997; Yucedogru, 2013).

Another important contribution obtained from this literature review is related to the methodology, although it is common to find qualitative studies in the social sciences, it was found that in more recent studies the quantitative methodology prevails, using questionnaire surveys.

The analyzed studies contributed to enrich the existing literature and allowed to prove that the intention to comply with the tax system has a positive influence on tax compliance (Hayat et al., 2022). This finding corroborates the approach of the OECD (2004), according to which most taxpayers seek to comply with their tax obligations in a proper and timely manner.

It is equally important to note that participants' exposure to positive news led to a significant change in the probability of fulfilling tax obligations (Fišar et al., 2020). Although the dissemination of negative news is common, this data could explain potential biases in future research, depending on the prevailing political environment during the period under analysis.

Finally, in another study, it was found that tax authorities can use persuasive communications to influence tax compliance (Kuandykov et al., 2022). Although, despite the different approaches carried out on the effect of communication on tax compliance, it has not yet been possible to identify a study that shows that the communication carried out by a tax authority has effectively resulted in a positive change in attitudes towards tax compliance.

Like other research, our literature review has some limitations. Firstly, the search technique used in this study was restricted to the terms "communication" and "tax compliance" in titles and abstracts, although different words were accepted in the analysis of keywords so that the study would allow being exploratory. But in future investigations, it may be relevant to include in the search string in the database other words like "tax literacy" because taxpayers' education is a possible form of communication.

Therefore, the results of the search string used in this study may not cover all publications on different forms of communication.

Future research could include and compare results obtained in EBSCO – Communication & Mass Media Complete (CMMC), as it is one of the relevant databases of scientific articles in the field of communication and was not used in this investigation.

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