A Bibliometric Study on the Development of Research Related to Tax Compliance Factors in Indonesia

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ABSTRACT

This study aims to identify research trends and map the scholarly discourse on factors influencing tax compliance, with a particular focus on Indonesia. The objective is to provide a deeper understanding of the existing body of knowledge and highlight potential research gaps for future exploration. A total of 23 articles were retrieved from the Scopus database, subjected to specific selection criteria, and analyzed using bibliometric techniques with VOSviewer visualization, alongside a hermeneutic content analysis. The findings indicate that research on factors affecting tax compliance in Indonesia remains relatively limited. Commonly recurring keywords in the literature include 'tax compliance,' 'tax awareness,' 'e-filing,' and 'tax sanctions.' In contrast, less frequently studied topics encompass 'perception of corruption,' 'gender,' 'religiosity,' 'uli'l-amr,' 'social norms,' 'traditional approach,' 'millennials,' and 'modernization of tax administration.' The hermeneutic content analysis identifies four primary clusters of factors influencing tax compliance: taxpayer characteristics, environmental influences, governmental policies, and religiosity. The variation in research keywords, the scope of journal databases, and cross-country comparisons present valuable opportunities for future research directions.

Keywords: Tax; Tax Compliance; Vos Viewer; Bibliometric Analysis; Content Analysis.

Analisis Bibliometrik dan Konten tentang Perkembangan Penelitian terkait Faktor-faktor yang Mempengaruhi Kepatuhan Pajak di Indonesia

ABSTRAK

Penelitian ini bertujuan melihat tren dan memetakan topik-topik penelitian berkaitan dengan faktor-faktor yang mempengaruhi kepatuhan pajak khususnya di Indonesia, memperoleh pemahaman lebih, sekaligus peluang dalam menemukan gap research sebagai topik-topik penelitian selanjutnya. 23 artikel final yang bersumber dari Scopus dengan treatment tertentu, dianalisis secara bibliometrik dengan visualisasi VOSviewer dan analisis konten. Hasil penelitian menggambarkan bahwa kajian terkait faktor-faktor yang mempengaruhi kepatuhan pajak di Indonesia relatif masih sedikit. Kata kunci yang sering muncul dalam penelitian antara lain 'tax compliance', 'tax awareness,' 'e-filling', dan 'tax sanctions', serta yang jarang muncul antara lain 'perception of corruption', 'gender', 'religiosity', 'uli'l-amr', 'social norms', 'traditional approach', 'millennials', dan 'modernization of tax administration'. Analisis konten hermeneutika menghasilkan 4 klaster faktor-faktor yang mempengaruhi kepatuhan, yakni berasal dari diri wajib pajak, lingkungan, pemerintah, dan religiusitas. Variasi kata kunci, basis data jurnal, dan komparasi dengan negara lain dapat menjadi saran pengembangan penelitian selanjutnya.

Kata Kunci: Pajak; Kepatuhan Pajak; Vos Viewer; Visualisasi; Analisis Bibliometrik; Analisis Konten.

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INTRODUCTION

Tax revenue is essential for a country's economic stability and development, including in Indonesia. It serves as the primary source of funding for national development and public services. According to data from the Central Statistics Agency, tax revenue contributed an average of 79.87% to Indonesia's state revenue between 2014 and 2019, with an average annual growth rate of 6.23%. However, the global economic contraction caused by the COVID-19 pandemic led to a 16.88% decline in tax revenue in 2020 compared to the previous year. In response, the government implemented various economic recovery measures, which resulted in a rebound. Between 2020 and 2023, tax revenue accounted for an average of 78.45% of total state revenue, with an average annual growth of 18.67%. This underscores the central role of taxation in financing national development and public services.

The legal foundation for taxation in Indonesia is established in the country's constitution, specifically Article 23A, which states that taxes and other compulsory levies for state purposes must be regulated by law. Additionally, Law No. 28 of 2007, which amends Law No. 6 of 1983 on General Provisions and Tax Procedures, defines taxes as mandatory contributions owed by individuals or entities to the state, imposed by law without direct compensation, and used for public welfare. Soemitro, as cited by Mardiasmo (2009), offers a similar definition, describing taxes as legally mandated contributions to the state treasury that do not provide direct reciprocal benefits to taxpayers but finance general government expenditures. Tax revenue is indispensable for a country's fiscal health, as taxes serve four primary functions, as outlined by Mustaqiem (2014): (1) the budgetary function, where taxes finance government expenditures; (2) the regulatory function, where tax policies influence economic growth; (3) the stability function, where tax revenue supports policies aimed at maintaining price stability and controlling inflation; and (4) the income redistribution function, where tax revenue is allocated to enhance societal welfare.

The level of tax revenue is not only influenced by economic conditions but also by taxpayers' awareness and compliance (Salim & Haeruddin, 2019). The role of taxpayers in fulfilling their obligations directly affects realized tax revenue. According to the Great Indonesian Dictionary (KBBI), compliance refers to acts of obedience and adherence to regulations, including taxation. James and Alley (2002) define tax compliance as the extent to which taxpayers adhere to tax laws and regulations. Similarly, Kirchler (2007) describes tax compliance as taxpayers' willingness to fulfill their tax obligations.

To enhance taxpayer compliance, the Indonesian government has implemented various measures, including routine tax audits and special programs such as tax amnesty. Tax amnesty is a government initiative that provides eligible taxpayers with a limited-time opportunity to settle outstanding tax liabilities, including interest and penalties, in exchange for immunity from prosecution (Le Borgne & Baer, 2008). Kasim et al. (2018) highlight that Indonesia has implemented tax amnesty programs multiple times, including in 1964 under the Old Order, 1984 under the New Order, the 2008 Sunset Policy (as per Article 37A of Law No. 28 of 2007), and the 2016 Tax Amnesty (regulated by Law No. 11 of 2016). Additionally, technological advancements, such as the introduction of e-Filing, have been instrumental in streamlining tax reporting processes and enhancing compliance

(Katili et al., 2024). According to data from DDTC News (2024), Indonesia's taxpayer compliance ratio, measured by the submission of annual tax returns, has increased over the past five years, reaching 73.06% in 2019, 77.63% in 2020, 84.07% in 2021, 86.8% in 2022, and 88% in 2023.

Given the importance of understanding factors influencing tax compliance in Indonesia, further research is necessary to analyze trends, map key topics, and identify research gaps. This study employs bibliometric analysis, a method that enables the systematic mapping of knowledge elements, interdependencies, and research dynamics (Tupan et al., 2018). By constructing a knowledge map, researchers can track the evolution of the field and identify potential areas for future investigation (Sulistiyo & Basuki in Tupan et al., 2018).

Several studies have examined tax compliance using bibliometric analysis. For instance, Prime and Tjaraka (2023) analyzed 994 documents from 1960 to 2022 sourced from the Web of Science database using the keyword "tax compliance." Fahriza et al. (2023) examined 980 articles from 2017 to 2022 from Google Scholar using three keywords: "compliance," "taxpayer," and "COVID-19." Agustina (2023) analyzed 376 articles from 2019 to 2023 from Google Scholar using the keywords "taxation," "compliance," and "tax payment."

This study seeks to build upon previous research by employing different keywords and utilizing the Scopus database for bibliometric analysis. Scopus is preferred due to its extensive journal coverage, faster citation analysis, and more frequent updates compared to Web of Science and Google Scholar (Falagas et al., 2008). To ensure rigor, the study focuses on peer-reviewed journal articles, excludes discontinued publications, applies a structured thesaurus of keywords, and specifically targets research on tax compliance in Indonesia. The methodology section will provide a detailed account of these procedures. Additionally, the study incorporates content analysis of selected articles from both Scopus and Google Scholar to gain deeper insights into the factors affecting tax compliance in Indonesia.

Several theories seek to explain tax compliance, one of which is the concept of Tax Morale, defined as the intrinsic motivation that drives individuals to fulfill their tax obligations (Torgler & Murphy, 2004). Torgler (2007) identifies three key components of Tax Morale: (1) moral rules and sentiments, (2) perceptions of fairness, and (3) the relationship between taxpayers and the government as the tax authority. The significance of Tax Morale lies in the essential role of taxes as the primary source of funding for national development and public services, as mandated by the 1945 Constitution, which grants the government the authority to enforce tax collection. From a civic perspective, taxpayers who meet the subjective and objective criteria established in tax laws are expected to fulfill their obligations as an expression of patriotism. This notion aligns with the redistributive function of taxation, wherein collected tax revenue is allocated to support lower-income groups through social assistance, subsidies, and incentives. Given this framework, tax compliance intersects with religiosity, as taxpayers may view their contributions as a moral duty and a form of worship. The act of paying taxes can thus be perceived as both a means of supporting those in need and a manifestation of national responsibility, consistent with the universal ethical and spiritual teachings upheld across religious traditions.

In addition to Tax Morale, Davos (2014) outlines two key approaches to tax compliance. The first is the Economic Deterrence Approach, rooted in economic theory, which emphasizes the role of deterrence mechanisms in ensuring compliance. This perspective considers factors such as the complexity of the tax system, the availability of taxpayer information services, the efficiency of tax withholding at the source, the effectiveness of information reporting, the probability of tax audits, tax rates (both progressive and actual), and the enforcement of penalties for non-compliance. The second is the Fiscal and Social Psychological Approach, which acknowledges that individuals are not purely rational decision-makers. Instead, this approach recognizes that taxpayers' attitudes, beliefs, and behaviors are shaped by social norms and interactions, influencing their willingness to comply with tax regulations.

RESEARCH METHODS

This study employs a qualitative approach, utilizing bibliometric analysis to examine relevant literature. As cited by Royani & Idhani (2018), Diodato explains that bibliometrics is derived from the Greek word biblio, meaning "books" or "library," and metric, meaning "measurement." Thus, bibliometrics refers to the application of mathematical and statistical techniques to analyze literature and scholarly communication. The primary objective of bibliometric analysis is to systematically map the development and dissemination of scientific knowledge, providing a structured understanding of research trends within a specific field. By employing descriptive calculations and analytical methods, bibliometric research enables scholars to assess the evolution and impact of academic discourse over time.

Ishak, as cited in Royani & Idhani (2018), outlines several key benefits of bibliometric research, including (a) identifying core issues across disciplines, (b) analyzing scientific trends and developments, (c) evaluating the comprehensiveness of secondary literature, (d) classifying research themes within a discipline, (e) examining authorship patterns, (f) predicting past and future research trajectories, (g) managing information flow in academic communication, (h) assessing the obsolescence and dissemination of scholarly literature, and (i) forecasting the research productivity of authors, institutions, countries, and entire disciplines. Additionally, bibliometric analysis facilitates the mapping of conceptual relationships, identification of emerging research directions, assessment of the novelty of research contributions, and exploration of underexamined topics within a given field (Wijaya in Zakiyyah et al., 2022).

The primary data source for this study is Scopus, recognized as the world's largest abstract and citation database for peer-reviewed literature (Maryono & Wicaksono, 2018). The process of identifying and collecting relevant articles follows a structured approach, beginning with the selection of appropriate keywords to guide searches within the Scopus and Google Scholar databases. The keywords employed in this study include "tax compliance," "taxpayer compliance," "factor," "factors," "intention," and "intentions," as these terms are considered pertinent for identifying literature that examines the determinants of tax compliance. The arrangement and implementation of these keywords within the Scopus search engine will be elaborated in the subsequent section.

"tax compliance" OR "taxpayer compliance"
AND
factor OR factors OR intention OR intentions

The selection of the keywords "tax compliance" and "taxpayer compliance" using the OR connector is based on their semantic similarity, ensuring that all relevant articles on factors influencing tax compliance are included. Quotation marks are used to filter results specifically containing these terms as unified phrases. Additionally, the keywords "factor" and "factors", as well as "intention" and "intentions", are also combined using OR, as they are considered synonymous. By pairing these keyword clusters with AND, the search is refined to retrieve articles that encompass both sets of terms. This search yielded a total of 485 documents in various formats, including journal articles, book chapters, reviews, and conference papers. To further enrich the content analysis, additional articles were retrieved from the Google Scholar database using the keywords "kepatuhan pajak", "kepatuhan perpajakan", "kepatuhan wajib pajak", "faktor", and "niat". This process was facilitated using Harzing's Publish or Perish 8.

Following the initial search, inclusion criteria were applied to refine the selection of scholarly documents. These criteria were established to ensure that the retrieved literature aligned with the study's objectives. The inclusion criteria for Scopus-indexed documents focused on several aspects. The document type was restricted to journal articles, as they undergo a peer-review process that ensures research validity and credibility. Only final, published articles were included, ensuring the reliability of the findings. The study specifically targeted research focused on Indonesia, as it aims to examine factors influencing tax compliance within the country. The selection also prioritized journal articles as the primary source type. Additionally, preference was given to open-access publications to facilitate accessibility during the literature collection process.

Applying these inclusion criteria resulted in a final selection of 30 articles. To ensure reliability, the author examined the Scopus Coverage Years for the source journals. It was found that six journals, each contributing one article, had been discontinued in Scopus, and one additional article focused on tax compliance in Malaysia rather than Indonesia. Consequently, these seven articles were excluded. After implementing the inclusion criteria and refining the selection process, a final dataset of 23 articles published between 2018 and 2024 was obtained for analysis. The limited number of Scopus-indexed articles on tax compliance in Indonesia highlights the need for further research in this area. To complement the analysis, an additional 20 articles were retrieved from Google Scholar. These were selected based on citation impact, focusing on the most frequently cited publications from 2019 to 2024.

The next step involved downloading the dataset file containing detailed metadata of the selected articles in .csv format via the Export function. This file serves as the basis for data visualization using VOSviewer version 1.6.19. In addition to exporting the dataset for visualization, the full-text article files in .pdf format were also downloaded for content analysis. To ensure consistency in keyword representation, a thesaurus of keywords in the .csv file was structured. Terms with similar meanings but varying formats were standardized to enhance clarity and coherence in visualization. For example, "e-filling system" was

modified to "e-filling", and plural forms of keywords, such as "perceptions of corruption", were adjusted to singular forms, such as "perception of corruption".

Once the dataset was refined, data visualization was performed using VOSviewer 1.6.19 to analyze bibliographic networks. VOSviewer is a software tool designed to create, visualize, and explore network-based bibliometric maps (van Eck & Waltman, 2020). In this study, bibliometric mapping was conducted using the "Create a map based on bibliographic data" function to examine scholarly publication networks, author collaborations, and research trends. The visualization process was conducted from two perspectives: co-authorship and keyword co-occurrence.

Co-authorship analysis was used to examine collaborative relationships between researchers and between countries. For the author-based visualization, co-authorship was analyzed using the full counting method, where each author's contributions were fully accounted for. The analysis considered all authors with at least one published document, without applying a minimum citation threshold. A total of 22 authors were included in the visualization. The country-based co-authorship analysis was conducted similarly, using full counting to map research collaborations between nations. The dataset included three countries with at least one published document, allowing for an examination of international research networks on tax compliance.

Keyword co-occurrence analysis was conducted to explore thematic patterns in tax compliance research. This process involved identifying frequently occurring keywords that appeared together within the dataset. The analysis used the full counting method, ensuring that each keyword occurrence was fully recorded. A thesaurus file was uploaded to standardize variations of similar keywords, improving the coherence of the visualization. To refine the dataset, all keywords that appeared at least once were included in the final analysis, resulting in a total of 71 keywords after thesaurus refinement. The co-occurrence network provided insights into the central themes and emerging research trends in tax compliance studies.

Following the bibliometric mapping, a comprehensive content analysis of the retrieved articles was conducted. Both Scopus- and Google Scholar-indexed articles were systematically reviewed, and key insights on factors influencing tax compliance in Indonesia were extracted. The analysis was guided by hermeneutic interpretation, a method developed by Paul Ricoeur, as cited in Sidik & Sulistyana (2021). Hermeneutics involves a dual focus: understanding the textual content and interpreting its deeper meanings. In this study, an objective hermeneutic approach was employed, wherein the author sought to interpret the texts as accurately as possible, reconstructing the original thought processes of the respective researchers (Soleh in Sidik & Sulistyana, 2021). Through this interpretive framework, the study aimed to uncover underlying themes, theoretical perspectives, and emerging research gaps within the field of tax compliance in Indonesia.

RESULTS AND DISCUSSION

Based on the methods and treatments applied to the collected articles, both in the form of a .csv dataset and 23 .pdf articles, the visualization and analysis results

were obtained. The first stage involved **visualization using VOSviewer**, focusing on the Co-Authorship aspect. This analysis was conducted from two perspectives: authorship and country affiliation. The objective was to examine the relationships between individual authors as well as the collaborative networks between countries. The visualization revealed that among the 22 identified clusters in research on factors influencing tax compliance in Indonesia, 21 clusters contained a single article each. However, one cluster stood out with the largest circle, representing the highest number of publications, specifically two articles authored by N. Cahyonowati, D. Ratmono, and A. Juliarto.

The analysis of country affiliations revealed two instances of international collaboration involving Indonesia. One collaboration was between Indonesia and Australia, represented by a single article, while another involved Indonesia and Croatia, also represented by a single article. The remaining 21 articles were authored exclusively by researchers from Indonesia, indicating that most studies on tax compliance factors in Indonesia are conducted by domestic researchers with limited international collaboration.

The second stage of the analysis focused on the Co-Occurrence aspect, which examined keyword occurrences in the selected publications. The analysis used the author-defined keywords (Author's Co-Occurrence) that appeared at least once to visualize the development of research on tax compliance factors in Indonesia. The results were presented in three types of visualizations: Network Visualization, Overlay Visualization, and Density Visualization.

The Network Visualization illustrated the relationships between keywords, with each keyword represented by a colored circle. The size of each circle corresponded to the frequency of keyword occurrences, with larger circles indicating higher occurrences. Keywords that frequently appeared together in the same article or across multiple articles were linked, forming clusters. Each cluster was distinguished by a unique color, reflecting the relationships between the keywords within that group. The analysis identified 71 keywords, distributed across 13 clusters. The most prominent keyword was "tax compliance", which appeared 15 times and was linked to 48 other keywords. Cluster 1 contained the highest number of keywords, with nine, while Cluster 13 had the fewest, comprising three keywords.

Several clusters contained dominant keywords—those with the highest number of links within their respective clusters. These dominant keywords played a central role in shaping the research landscape on tax compliance factors in Indonesia. The details of these dominant keywords and their interconnections will be discussed further in the following section.

Table 1. List of Dominant Keywords

Cluster	Keyword	Number of Links	Emergences
Cluster 1	E-Filing	13	4 times
Cluster 2	Tax Compliance	48	15 times
Cluster 3	Tax Awareness	10	3 times
Cluster 7	Tax Sanction	11	3 times

Source: Research Data, 2024

The keywords listed in Table 1 appear with relatively high frequencies due to their strong associations with other keywords, forming extensive linkages

within the network. However, several keywords occur less frequently in the screened Scopus-indexed articles, making them promising subjects for future research on factors influencing tax compliance in Indonesia. Among these keywords, "perception of corruption" refers to public evaluations, beliefs, or sentiments regarding corruption levels in a country. Since taxation is inherently tied to financial governance, public trust in the tax system may diminish in environments where corruption is prevalent. Similarly, "behavior," "tax behavior," and "taxpayer behavior" extend beyond the perspective of individual taxpayers to include the roles of tax authorities, local government leaders, tax officials, and staff at regional revenue agencies. Research in this area could focus on identifying optimal strategies for tax collection and compliance enforcement.

Another underexplored keyword, "tax perception," pertains to how taxpayers assess and respond to a country's tax system, influencing their willingness to comply. The keyword "gender" introduces the dimension of demographic differences in tax compliance, particularly in light of growing global discussions on gender equality. Studying tax compliance from a gendered perspective could yield valuable insights into behavioral differences among male and female taxpayers. Additionally, several keywords highlight the intersection of taxation and religious beliefs, such as "religiosity," "uli'l-amr," "zakat," and "pesantren community." Given that Indonesia officially recognizes six religions, future research could expand beyond Islamic perspectives to examine how tax compliance is influenced by religious principles in Christianity, Catholicism, Hinduism, Buddhism, and Confucianism. Finally, the terms "social norms" and "traditional approach" suggest that tax compliance can also be analyzed through the lens of societal values and local wisdom, reflecting cultural influences across different regions in Indonesia.

Overlay Visualization provides a color-coded representation of elements within a network, based on specific attributes such as publication year. In this study, the visualization maps the temporal distribution of research on tax compliance, with newer studies appearing in bright yellow and older publications appearing in darker shades of blue. The dominance of green, light green, and yellow hues indicates that most Scopus-indexed research on factors influencing tax compliance in Indonesia has been conducted relatively recently, particularly from 2020 to 2023. This observation aligns with the publication trends depicted in the accompanying graph, which shows a significant increase in research output between 2021 and 2024, totaling 19 articles, compared to only 4 articles published between 2018 and 2020.

Density Visualization, another form of bibliometric mapping, illustrates the concentration of keywords within the network by highlighting areas of high connectivity. The more frequently a keyword appears and the more linkages it has, the more intense its color saturation, transitioning toward bright yellow. Conversely, keywords with lower connectivity appear in faded shades, indicating underexplored areas in the research landscape. The visualization confirms that "tax compliance" is the most prominent keyword, appearing with the highest frequency and forming the densest cluster of interconnected nodes. Other high-density clusters include those centered around "tax awareness," "tax sanctions," and "e-filing," all of which play a crucial role in shaping tax compliance behavior.

Despite these areas of high connectivity, the presence of faded nodes suggests that certain research topics remain underdeveloped. For instance, the keyword "millennials" presents an opportunity to explore generational differences in tax compliance and the specific behavioral patterns of younger taxpayers. Additionally, "modernization of tax administration" is notably absent from the visualization, despite its broad implications. This topic extends beyond technological advancements in tax systems to encompass institutional reforms that foster adaptability and innovation in tax administration. Future research could investigate how modernization initiatives align with regulatory changes and evolving taxpayer expectations, contributing to more effective tax governance.

Table 2. Content Analysis of Articles (Scopus)

No.	Author	Factors Influencing Tax Compliance in Indonesia
1	Erasashanti et al. (2024)	Taxpayer awareness is influenced by tax regulations, system improvements, tax knowledge, public education, and income levels in Bekasi Regency.
2	Putri et al. (2024)	The sustainability of the supply chain, the quality of tax officer services, financial attitudes, and understanding of taxation have a significant positive impact on tax compliance among MSMEs in Sidoarjo Regency.
3	Hidayat et al. (2023)	Religiosity and tax attitudes influence the tax compliance intentions of taxpayers in the working areas of Large Taxpayer Offices Jakarta 1 and 2.
4	Prastiwi dan Diamastuti (2023)	Respectful treatment from tax officers positively influences tax compliance, while authoritarian procedures lead to increased tax non-compliance among taxpayers in the working area of the East Java I Regional Tax Office.
5	Fajriana et al. (2023)	Tax fairness, both procedural and distributive, along with taxpayers' cognitive trust, significantly influence voluntary compliance among MSME taxpayers in Greater Malang.
6	Saptono et al. (2023)	Obedience to leaders or authorities (uli'l-amr) is a part of Islamic teachings as mentioned in Surah An-Nisa (4): 59. Therefore, this religious dimension can be considered by tax authorities in efforts to enhance compliance among Muslim taxpayers.
7	Saptono et al. (2023)	The perceived quality of e-Filing services and the perception of reduced compliance costs positively influence users' willingness to comply with tax regulations.
8	Asmoro, P. S. (2023)	Working women have different preferences for their needs and desires, which can serve as triggers for financial stress or drive tax non-compliance in high-risk situations such as the COVID-19 pandemic.
9	Tahar et al. (2023)	The perception of corruption negatively affects the tax compliance of MSME taxpayers. However, the sense of fairness perceived by taxpayers enhances trust in the government, thereby improving the tax compliance of MSME taxpayers.
10	Khozen dan Setyowati (2023)	The complexity of the tax system, the dissemination of tax information, taxpayer morale, trust in the government, and the value of COVID-19-related expenditures play a significant role in influencing individuals' willingness to pay taxes among taxpayers who survived COVID-19 in the Greater Jakarta area.
11	Cahyonowati et al. (2023)	Psychological factors can play an important role in investigating tax compliance in social dilemma situations. Additionally, a synergistic climate between tax officers and taxpayers will help taxpayers overcome the dilemma of tax compliance.

Source: Research Data, 2024

Table 3. Content Analysis of Articles (Scopus) (cont'd)

No.	Author	Factors Influencing Tax Compliance in Indonesia
12	Cahyonowati et al. (2023)	Social norms reinforce the deterrent effect of tax penalties, thereby increasing tax compliance.
13	Markonah dan Manrejo (2022)	Taxpayers' planned behavior influences tax compliance through the intention to pay taxes.
14	Utama et al. (2022)	There is a positive and significant influence between attitudes and the intention to comply with taxes, which is strengthened through the e-Filing facility. Additionally, there is a positive but insignificant influence in the indirect relationship between religiosity and the intention to comply with taxes among taxpayers in the working areas of the Large Taxpayer Offices Jakarta 1 and 2.
15	Manrejo dan Yulaeli (2022)	There is a significant positive influence of taxpayers' planning behavior and the intention to pay taxes, which is strongly influenced by taxpayers' planning behavior.
16	Alkausar et al. (2022)	Taxpayers, especially from the millennial generation who have grown up with technological advancements, require innovation in the design of the e-Filing system tailored for millennials. However, there are other risk factors that prevent them from using e-Filing, such as concerns over data security.
17	Meiryani et al. (2022)	e-SAMSAT, public service accountability, tax penalties, vehicle tax relief programs, and moral obligations have a positive and significant impact on taxpayer compliance in paying Motor Vehicle Taxes in Bekasi City.
18	Anggadini et al. (2022)	Tax knowledge, the modernization of the tax administration system, and taxpayer awareness have a significant positive impact on taxpayer compliance.
19	Irawan dan Utama (2022)	In a study of 47 countries, including Indonesia, the perception of corruption reduces trust in tax authorities, thereby decreasing voluntary compliance.
20	Fidiana et. al. (2020)	Tax compliance is influenced by holistic factors: personal economic rationality, social consensus, and spiritual beliefs.
21	Prasetyo et al. (2020)	Underconfident taxpayers tend to exhibit the highest levels of tax compliance. This higher compliance occurs because they possess greater knowledge than their self-perceived confidence. Additionally, underconfident taxpayers are less aggressive in expecting higher income compared to overconfident taxpayers. Female taxpayers are more likely to comply with taxes than male taxpayers. Female taxpayers tend to avoid risks, are more responsible, and compliant, which makes them more cautious in decision-making, including tax compliance. The research also shows that the interaction between female taxpayers and underconfident taxpayers results in the highest level of tax compliance.
22	Paramaduhita dan Mustikasari (2018)	The taxpayer's perception of sanctions, law enforcement, tax treatment, and the use of tax funds, collectively has a positive influence on the compliance of individual taxpayers who are not employees.
23	Nurwanah et al. (2018)	The improvement in tax compliance is influenced by the formation of a professional attitude towards tax compliance; taxpayers with a higher perception of subjective norms; environmental pressure; social awareness and concern; empathy and sympathy; and behavioral intention.

Source: Research Data, 2024

Subsequently, based on the analysis of the content of the 23 final articles as outlined above, the factors influencing tax compliance in Indonesia are described and grouped into 4 clusters in Table 4 as follows:

Table 4. Clusters of Factors Influencing Tax Compliance in Indonesia (Scopus)

No.	Cluster	Factors Influencing Tax Compliance in Indonesia
1.	Within the individual as a taxpayer	Psychological and moral factors of taxpayers; taxpayers' trust in the government; professional attitudes; needs and desires that trigger financial stress; taxpayers' perceptions of corruption, sanctions, tax treatment, and the use of tax funds by the government; intention to pay taxes as a planned behavior of taxpayers; taxpayers who lack insight or understanding of taxation; taxpayer gender (female taxpayers tend to be more compliant than male taxpayers because women tend to avoid risks, are more compliant and responsible, and more cautious in making decisions); empathy and sympathy; and social awareness and concern.
2.	Environment	Membership and identity in corporate taxation, particularly those closely related to the sense of self-esteem held by managers; social norms as a deterrent effect; and social consensus.
3.	Government	Service from tax officers; tax fairness; modernization of the tax administration system; the quality of tax services provided; the provision of digital platforms, such as e-Filing services, SMS blasts, and others; the cost of maintaining compliance; the complexity of the tax system; the dissemination of tax information and education; the strength of tax enforcement; public service accountability; and tax relief programs.
4.	Religiousity	Spiritual beliefs; and obedience to leaders/authorities or uli'l-amr, which is a part of Islamic teachings as mentioned in Surah An-Nisa (4): 59.

Source: Research Data, 2024

In an effort to complement the 23 articles from Scopus above, the descriptions of the 20 articles from Google Scholar regarding the factors influencing tax compliance in Indonesia are presented as shown in Table 5 – Table 7 along with the factor clustering in Table 8 as follows:

Table 5. Content Analysis of Articles (Google Scholar)

No.	Author	Factors Influencing Tax Compliance in Indonesia
1	Putra (2020)	The tax compliance of MSMEs in Sleman Regency is partially and simultaneously influenced by three factors: tax knowledge, tax sanctions, and significantly by the factor of modernization.
2	Saputra (2019)	The behavior of individual taxpayers in the DKI Jakarta Province, theoretically, is driven by the intention to comply, reflected in the presence of attitude, subjective norms, and behavioral control.
3	Maxuel dan Primastiwi (2021)	Tax socialization has a positive influence on the tax compliance of e-commerce MSME taxpayers.

Source: Research Data, 2024

Table 6. Content Analysis of Articles (Google Scholar) (cont'd)

No.	Author	Factors Influencing Tax Compliance in Indonesia
4	Muhamad, Asnawi, dan Pangayow (2019)	The compliance with annual reporting by individual taxpayers is influenced by the presence of socialization, tax rates, and tax awareness in the working area of the Jayapura Primary Tax Office.
5	Fitria dan Supriyono (2019)	Understanding of tax regulations has a positive influence on taxpayer compliance in Purbalingga Regency.
6	Pradnyana dan Prena (2019)	The implementation of e-filing, e-billing, and taxpayer understanding, both individually and collectively, has a positive and significant impact on taxpayer compliance in the working area of the Denpasar Timur Primary Tax Office.
7	Zahrani dan Mildawati (2019)	Tax understanding and knowledge have a positive influence on taxpayer compliance at the Simokerto Primary Tax Office.
8	Magribi dan Yulianti (2022)	The modernization of tax administration has a significant impact on individual taxpayer compliance in Majalengka Regency.
9	Kowel, Kalangi, dan Tangkuman (2019)	Motor Vehicle Taxpayer compliance in South Minahasa Regency is positively and significantly influenced by taxpayer knowledge and awareness, as well as the modernization of tax administration.
10	Andrew dan Sari (2021)	The tax compliance of MSMEs in Surabaya during the COVID-19 pandemic was influenced by the socialization of PMK 86/2020 regarding tax incentives, which provided knowledge and awareness to taxpayers, the tax rate incentives covered by the government, and the shift to online tax services.
11	Ramadhanty dan Zulaikha (2020)	Tax compliance in the working area of the Semarang Candisari Primary Tax Office is positively and significantly influenced by taxpayer knowledge and awareness, the quality of tax officer services, and tax penalties.
12	Nugroho dan Kurnia (2020)	The increase in tax socialization, taxpayer awareness, and tax penalties determines the compliance of individual taxpayers in the working area of the Wonocolo Surabaya Primary Tax Office.
13	Mumu, Sondakh, dan Suwetja (2020)	Taxpayer compliance in the Sonder District, Minahasa Regency, is significantly and positively influenced by tax knowledge, penalties, and tax awareness.
14	Fadilah dan Sapari (2020)	The implementation of the e-filing system has an impact on taxpayer compliance in the working area of the Wonocolo Surabaya Primary Tax Office.
15	Hartati (2021)	The level of knowledge and the tax administration system have an impact on individual taxpayer compliance.
16	Ferry dan Sri (2020)	Taxpayer compliance in Palembang City in paying Motor Vehicle Taxes is positively influenced by both the tax amnesty program and the taxpayer's own awareness.
17	Anggini, Lidyah, dan Azwari (2021)	Tax knowledge and tax penalties influence taxpayer compliance. Religiosity moderates the relationship between knowledge and taxpayer compliance; however, it does not moderate the relationship between penalties and taxpayer compliance in Palembang City.

Source: Research Data, 2024

Table 7. Content Analysis of Articles (Google Scholar) (cont'd)

No.	Author	Factors Influencing Tax Compliance in Indonesia
18	Dewi dan Laksmi (2019)	The effectiveness of e-SAMSAT and the quality of service can influence compliance with Motor Vehicle Taxes in Denpasar City.
19	Permata dan Zahroh (2022)	The tax compliance of MSME taxpayers in Batu City is positively and significantly influenced by their understanding of tax matters and the penalties associated with taxation.
20	Prakoso et al. (2019)	The level of tax awareness and taxpayer knowledge, collectively, significantly influence the level of taxpayer compliance.

Source: Research Data, 2024

Table 8. Clusters of Factors Influencing Tax Compliance in Indonesia (Google Scholar)

No.	Cluster	Factors Influencing Tax Compliance in Indonesia
1.	Within the individual as a taxpayer	Tax knowledge, understanding of tax regulations, and tax awareness.
2.	Government	The implementation of regulations such as tax penalties, tax rates, tax amnesty, and tax incentives. The use of technology to facilitate tax obligations, such as e-filing, e-billing, online reporting, e-SAMSAT, and the modernization of tax administration. Tax officers, as part of the government, also play a crucial role, such as in the execution of tax socialization and other tax services.
3.	Religiousity	Religiousity

Source: Research Data, 2024

As presented in Table 3, which compiles findings from Scopus, and Table 5, which incorporates results from Google Scholar, the factors influencing tax compliance in Indonesia can be categorized into four clusters. The first cluster consists of factors originating from individual taxpayers. Compliance is primarily driven by an awareness that paying taxes is a civic duty for every eligible citizen. This responsibility encompasses all aspects of tax obligations, including registration, payment, and reporting. Taxpayers recognize that the revenue they contribute is essential for sustaining government operations, funding public services, and supporting national development, ultimately benefiting society as a whole.

The second cluster highlights the influence of the social environment on tax compliance. In Indonesia, where Eastern cultural values emphasize social harmony, individuals often experience a sense of shame if they fail to meet societal expectations. This extends to taxation, as taxpayers may feel compelled to comply due to community pressure and prevailing social norms. In environments where tax compliance is widely practiced, individuals are more likely to fulfill their obligations to maintain their reputation and social standing.

The third cluster focuses on the government's role as the primary regulatory authority in tax administration. A well-functioning tax system requires transparency, accessibility, and trust between the government and taxpayers. The government plays a critical role in shaping compliance behavior by ensuring that

tax regulations are clear, fair, and effectively communicated. When taxpayers perceive the system as just and efficient, they are more likely to comply voluntarily. The government's ability to create a tax-friendly environment, simplify procedures, and provide adequate support services significantly influences taxpayer behavior.

The fourth cluster considers the role of religiosity in tax compliance. Indonesia's foundation on the principle of Ketuhanan Yang Maha Esa (Belief in One Almighty God) underscores the relevance of religious teachings in shaping ethical and moral conduct. All officially recognized religions emphasize honesty, social responsibility, and helping those in need. Taxpayers with strong religious convictions may view paying taxes as an extension of their faith, reinforcing their commitment to fulfilling civic obligations.

Further analysis reveals strong interconnections between these clusters. The factors related to individual taxpayers are closely linked to the social environment, as human behavior is significantly influenced by peer groups and societal norms. People tend to conform to the behavioral patterns of those around them, and tax compliance is no exception. In communities where the majority comply with tax regulations, non-compliant individuals may experience social pressure, reinforcing the expectation that responsible citizenship includes fulfilling tax obligations. This aligns with the findings of Cahyonowati, Ratmono, and Juliarto (2022), which suggest that social norms enhance the deterrent effect of tax penalties, further strengthening compliance behavior.

The factors related to individual taxpayers are also closely connected to the government's role as the regulator. The government enforces compliance through legal frameworks derived from the 1945 Constitution and subsequent legislative provisions. Tax collection is legally mandated, with tax laws outlining both obligations and sanctions for non-compliance. However, compliance is not solely driven by legal enforcement. Socialization and education are crucial in increasing taxpayers' awareness, understanding, and intent to comply. The complexity of tax regulations can lead to confusion, particularly if dissemination efforts are inadequate. The government must ensure that tax policies are clearly explained and accessible to all taxpayers to prevent misunderstandings and reduce uncertainty.

Perceptions of corruption further influence tax compliance decisions. When taxpayers believe that collected tax revenue is misused rather than allocated for public benefit, their willingness to comply diminishes. Corruption within tax administration weakens public trust, leading some taxpayers to view compliance as futile or unjustified. Strengthening anti-corruption measures is essential for reinforcing voluntary compliance and restoring confidence in the tax system.

The quality of tax services also plays a crucial role in shaping taxpayer behavior. Efficient, professional, and responsive tax administration fosters a sense of trust and appreciation among taxpayers. When tax authorities provide high-quality services, taxpayers feel valued and are more likely to comply voluntarily. Technological advancements, such as online tax reporting applications (e-filing, e-billing, e-SAMSAT), have further improved accessibility and convenience. These digital innovations reduce bureaucratic inefficiencies, allowing taxpayers to fulfill

their obligations more efficiently and eliminating the need for physical visits to tax offices.

Religiosity is closely tied to individual taxpayer behavior, as ethical and moral considerations influence financial decisions. The principle of Ketuhanan Yang Maha Esa serves as a guiding philosophy in Indonesian society, promoting values such as honesty and social justice. Many taxpayers with strong religious beliefs perceive tax payments as a means of contributing to the welfare of others, reinforcing their motivation to comply. Since taxation facilitates income redistribution through subsidies, social aid programs, and public services, it aligns with the ethical principles of compassion and communal responsibility emphasized in religious teachings.

The connection between religiosity and government regulations is evident in Indonesia's legal and philosophical foundation. Pancasila, as outlined in Article 2 of Law No. 12 of 2011 on the Formation of Laws and Regulations, serves as the basis for all national laws, ensuring that legal provisions do not contradict its core values. The first principle of Pancasila—Ketuhanan Yang Maha Esa—permeates all aspects of governance, including tax policy. Tax laws are designed not only to enforce compliance but also to uphold ethical and social responsibilities. In this context, sanctions for tax non-compliance are not merely legal penalties but also indicators of a diminished sense of moral and civic duty among violators.

Taken together, these clusters illustrate that tax compliance in Indonesia is shaped by a combination of individual awareness, social influences, government policies, and religious values. Strengthening compliance requires an integrated approach that includes legal enforcement, public education, improved service delivery, anti-corruption efforts, and the reinforcement of ethical and religious principles. By addressing these interconnected factors, policymakers can foster a more cooperative and trust-based relationship between taxpayers and the government, ultimately enhancing the effectiveness of the tax system.

CONCLUSIONS

Based on an analysis of 23 articles obtained from the Scopus database, a bibliometric study using VOSviewer revealed that the most frequently occurring keywords related to tax compliance in Indonesia include "e-filing," "tax compliance," "tax awareness," and "tax sanctions." Despite the prominence of these topics, several areas remain underexplored in the context of tax compliance in Indonesia. Keywords such as "perception of corruption," "behavior," "tax behavior," "tax perception," "gender," "religiosity," "uli'l-amr," "zakat," "pesantren community," "millennials," and "modernization of tax administration" have received limited attention in the literature, presenting opportunities for future research.

Further insights were gained through content analysis, integrating findings from both Scopus and Google Scholar. This analysis identified four main clusters of factors influencing tax compliance in Indonesia: individual taxpayer factors, environmental factors, government-related factors, and religiosity. These clusters are interrelated, with individual taxpayer factors linked to environmental influences, government policies, and religiosity. Moreover, religiosity itself has a

significant connection to government policies, particularly in a country where religious values are embedded in legal and governance frameworks.

While this study provides valuable insights, several limitations should be acknowledged, which may also serve as directions for future research. One limitation is the restricted set of keywords used in the bibliometric analysis. Expanding the keyword variations could provide a broader and more comprehensive perspective on tax compliance issues. Additionally, the study relied solely on the Scopus database for bibliometric analysis. Future research could benefit from incorporating other databases, such as Web of Science and Google Scholar, to ensure a more extensive and diverse dataset. Comparative studies examining the factors influencing tax compliance in different countries could also offer valuable insights. Such cross-national analyses would not only enhance the understanding of tax compliance in Indonesia but also position it as an engaging subject for further research within the global context.

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