

Bibliometric and Content Analysis on the Development of Research Related to Factors Influencing Tax Compliance in Indonesia

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ABSTRACT

This research aims to identify trends and map research topics related to the factors influencing tax compliance, particularly in Indonesia. The goal is to gain a deeper understanding and identify potential research gaps for future studies. 23 articles are obtained from Scopus, after undergoing specific treatment, analyzed bibliometrically using VOS viewer visualization and content analysis. The results show that studies on the factors influencing tax compliance in Indonesia are relatively scarce. Frequently occurring keywords in the research include 'tax compliance', 'tax awareness', 'e-filing', and 'tax sanctions', while less frequent keywords include 'perception of corruption', 'gender', 'religiosity', 'uli'l-amr', 'social norms', 'traditional approach', 'millennials', and 'modernization of tax administration'. A hermeneutic content analysis yielded 4 clusters of factors influencing compliance, those originating from the taxpayer, environment, government, and religiosity. Variations in keywords, journal databases, and comparisons with other countries can provide suggestions for further research development.

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-filing', 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 crucial for a country, including Indonesia. This is because tax revenue serves as capital for a country to carry out development and public service provision for all its people. Based on processed data from the Central Statistics Agency, the average percentage of tax revenue to Indonesia's state revenue from 2014 to 2019 was 79.87%, with an average growth of 6.23%. However, the COVID-19 pandemic that hit the world also impacted the contraction of the global economy, including Indonesia, so that tax revenue in 2020 decreased by -16.88% from the previous year. Through a series of economic recovery efforts undertaken by the government, tax revenue managed to be increased again in 2021 and beyond, with the average percentage of tax revenue to state revenue in 2020-2023 being 78.45% and an average growth of 18.67%. Thus, it can be said that tax is the main source of funding in financing the implementation of national development and public services.

Taxes, as a source of state revenue, are regulated in the Constitution of the Republic of Indonesia, specifically in Article 23A, which stipulates that taxes and other compulsory levies for state purposes shall be regulated by law. Furthermore, Law No. 28 of 2007 concerning the Third Amendment to Law No. 6 of 1983 on General Provisions and Tax Procedures has defined taxes as compulsory contributions owed to the state by individuals or entities, which are imposed by law, without direct compensation, and are used for state purposes to maximize the welfare of the people. Soemitro, as quoted by Mardiasmo (2009), presented a definition that is in line with this, namely, contributions by the people to the state treasury based on the law (which can be enforced) without receiving direct reciprocal services (counter-performance) and which are used to pay for general expenditures. Tax revenue is a necessity for a country, considering that taxes have four functions as explained by Mustaqiem (2014), namely: 1) Budgetary function, where as a source of state revenue, taxes serve as financing for government expenditures in carrying out its routine tasks; 2) Regulatory function, where the government regulates economic growth, including through tax policies; 3) Stability function, where with the existence of taxes, there is funding for the government to implement policies related to price stability to control inflation; and 4) Income redistribution function, where taxes collected by the state will be redistributed to increase people's income.

Increased tax revenue, in addition to being determined by a country's economic level, also depends on the level of awareness and compliance of taxpayers themselves (Salim & Haeruddin, 2019). Thus, it can be understood that the role of taxpayers as payers and reporters of taxes will determine the amount of realized tax revenue. Compliance, according to the Great Indonesian Dictionary (KBBI), is defined as an act of obedience and is related to adherence. Acts of obedience can occur in various fields, including taxation. James and Alley (2002) presented a simple definition of tax compliance, namely the condition where taxpayers comply with laws and regulations related to taxation. In line with this, Kirchler (2007) defines tax compliance as a willingness of taxpayers to pay taxes imposed on them.

The Indonesian government has implemented various efforts to enhance taxpayer compliance. These efforts include not only regular regulations governing

tax audits but also incidental policies such as Tax Amnesty, defined as a time-limited offer by the government to a specific group of taxpayers to pay a certain amount in exchange for tax amnesty (including interest and penalties) related to previous tax periods, as well as immunity from prosecution (Le Borgne and Baer, 2008). Kasim et al. (2018) explained that this Tax Amnesty policy has been implemented several times, starting in 1964 during the Old Order era, 1984 during the New Order era, the Sunset Policy in 2008 as mandated by Article 37A of Law No. 28 of 2007, and the most recent Tax Amnesty in 2016 based on Law No. 11 of 2016 concerning Tax Amnesty. These efforts are also supported by the implementation of information technology, namely e-Filing, an electronic tax return filing channel, which is expected to provide ease and efficiency for taxpayers, thus encouraging increased compliance (Katili et al., 2024). Statistically, as cited from DDTC News (2024), the formal compliance ratio of taxpayers in Indonesia, as seen in the submission of Annual Tax Returns, has shown an increase in the last 5 years (2019-2023), namely 73.06% (2019), 77.63% (2020), 84.07% (2021), 86.8% (2022), and 88% (2023).

In an effort to enrich information and knowledge regarding the factors influencing tax compliance in Indonesia, it is deemed necessary to conduct research to examine trends and map related research topics, gain a deeper understanding, and identify opportunities to find research gaps for future research topics. In this study, the author chooses bibliometric analysis, considering that this method will facilitate mapping that allows the author to recognize knowledge elements as well as configurations, dynamics, interdependence, and interactions (Tupan et al., 2018) related to the factors influencing tax compliance in Indonesia. The knowledge map thus formed will subsequently show the growth of a particular field of study and can help researchers to formulate their own research programs (Sulistiyono & Basuki in Tupan et al., 2018), so that the mapping results from this bibliometric analysis can also be used to identify opportunities to find potential research gaps as topics for further research.

Research related to tax compliance using bibliometric analysis methods has been conducted several times, including by Prime & Tjaraka (2023) with 994 documents from 1960 to 2022 from the Web of Science database using 1 keyword, "tax compliance". Fahriza et al. (2023) used 980 articles from 2017 to 2022 from the Google Scholar database using 3 keywords (compliance, taxpayer, and COVID-19), and Agustina (2023) used 376 articles from 2019 to 2023 from the Google Scholar database using 3 keywords (taxation, compliance, and tax payment).

The author aims to complement existing research on factors influencing tax compliance in Indonesia by using different keywords and literature from the Scopus database for bibliometric analysis. Scopus is considered to have broader journal coverage, faster and more comprehensive citation analysis, and higher update frequency compared to Web of Science and Google Scholar (Falagas et al., 2008). To achieve the desired objectives, the author implements several limitations and treatments in the research methodology. These include focusing on published, final scientific articles from journals, ensuring that the articles are not 'discontinued' in Scopus, structuring a thesaurus of keywords, and specifically targeting research conducted in Indonesia. These steps will be detailed in the methodology section. The author also plans to complement the study with content

analysis of the retrieved articles to gain a deeper understanding of the factors influencing tax compliance in Indonesia. This content analysis will include articles from both Scopus and Google Scholar.

There are several theories related to tax compliance, one of which is Tax Morale, described as the intrinsic motivation within individuals to pay taxes (Torgler and Murphy, 2004). Torgler (2007) identified three key factors within this concept: 1) moral rules and sentiments; 2) fairness; and 3) the relationship between taxpayers and the government as the tax authority. Tax Morale, or the moral attitude toward taxation, can be considered highly crucial. Taxes are the backbone of funding for national development and public services, as stipulated by the 1945 Constitution, which allows for the enforcement of tax collection. As a form of patriotism, it is only appropriate for citizens who meet both subjective and objective criteria as taxpayers under tax laws to actively fulfill their tax obligations. This notion aligns with the role of taxes mentioned above: that the collected taxes are redistributed to lower-income groups in need, through social assistance, subsidies, or incentives. Based on this explanation, compliance with tax obligations indirectly intersects with religiosity, as such efforts can be viewed as a form of worship. Taxpayers believe that paying taxes can be seen as a way to help others in need and as an act of national defense blessed by God Almighty, which aligns with the universal teachings of all religions and beliefs worldwide.

Complementing these aspects, Davos (2014) proposed two approaches related to tax compliance: 1) Economic Deterrence: This approach is based on the economic theory of compliance, which generally emphasizes deterrence. It includes factors such as the complexity of the tax system, the level of income information services, withholding taxes at the source and information reporting, the responsibilities and penalties for tax filers, the probability of tax audits, progressive and actual tax rates, and sanctions for non-compliance. 2) Fiscal and Social Psychological: This approach recognizes that individuals are not merely independent rational decision-makers. Instead, they are acknowledged to have diverse attitudes and beliefs that interact with and respond to social norms.

RESEARCH METHODS

The study of the literature obtained in this research employs a qualitative approach, analyzed using the bibliometric method. As cited by Royani & Idhani (2018), Diodato explains that bibliometrics is derived from two words: "biblio," meaning books or library, and "metric," meaning measurement. Thus, bibliometrics can be defined as the measurement or analysis of books or literature using mathematical and statistical approaches. The purpose of the bibliometric method is to describe the process of written communication, as well as the nature and direction of its development, through descriptive calculations and analyses of various facets of communication. Furthermore, bibliometrics can provide insights into the process of written communication and its development within a specific field of study. Ishak, as cited in Royani & Idhani (2018), outlines the benefits of bibliometric research as follows: a) Identifying core issues in various disciplines; b) Understanding the direction and trends of science across disciplines; c) Estimating the completeness of secondary literature; d) Identifying subjects or fields within a discipline; e) Recognizing authorship patterns; f) Predicting past

and future developments in science; g) Managing the flow of information and communication; h) Analyzing the obsolescence and dissemination of scientific literature; and i) Forecasting the productivity of authors, organizations, countries, or entire disciplines.

Additional benefits that can be derived from bibliometric analysis include mapping relationships between concepts, identifying research directions or trends, understanding the state of the art (novelty of the research outcomes), and providing insights into fields, topics, and research problems that can be explored further (Wijaya in Zakiyyah et al., 2022). The database used as the source for articles in this study is Scopus, which is recognized as the world's largest abstract and citation database for scientific journals (Maryono and Wicaksono, 2018). The stages involved in searching and collecting articles started from the determination of keywords to be used in searching for articles in Scopus and Google Scholar. The keywords used are 'tax compliance', 'taxpayer compliance', 'factor', 'factors', 'intention', and 'intentions'. These keywords are deemed appropriate for guiding the authors toward articles that examine the factors influencing tax compliance. The arrangement of these keywords in the search box within the Scopus database is carried out as follows:

“tax compliance” OR “taxpayer compliance”
AND

factor OR factors OR intention OR intentions

The use of the keywords 'tax compliance' and 'taxpayer compliance' with the connector OR is based on the consideration that these phrases have similar meanings. This ensures that all articles related to factors influencing tax compliance can be captured. The use of quotation marks is intended to filter for articles that contain 'tax compliance' or 'taxpayer compliance' as unified phrases. Additionally, the keywords 'factor' and 'factors', as well as 'intention' and 'intentions', are also combined using OR, as the author believes these pairs of keywords are semantically aligned. When paired with the previous keywords, this combination is expected to effectively capture articles discussing factors influencing tax compliance. The connector AND is used between these two keyword clusters to ensure the retrieved articles include both types of keyword clusters. After executing the search with these keywords, a total of 485 documents were obtained in various formats, including articles, book chapters, reviews, conference papers, and others. To enrich the content analysis, in addition to using articles from Scopus, articles were also retrieved from the Google Scholar database using the keywords “kepatuhan pajak”, “kepatuhan perpajakan”, “kepatuhan wajib pajak”, “faktor”, and “niat”. This process was facilitated using the tool Harzing’s Publish or Perish 8.

Second, the determination of inclusion criteria for the scholarly documents retrieved based on the keywords. Inclusion criteria are used to narrow down the scholarly documents retrieved previously to better match the author's specific needs. In this study, the inclusion criteria used in the Scopus database are as follows: a) Document type: This refers to the type of scholarly document that will be used as analysis material in the study. The author selects articles, as these are research findings that have undergone a peer review process before publication. b) Publication stage: This refers to the stage of publication. The author selects

published articles that are in their final form. c) Country/territory: This refers to the country of origin of the research. The author chooses Indonesia, as the study aims to examine research related to factors influencing tax compliance in Indonesia. d) Source type: This refers to the source of the scholarly document. The author selects journals as the medium for the publication of scientific articles. e) Open access: This refers to documents that are open access, to facilitate easier access for the author when collecting related articles.

Based on the inclusion criteria outlined above, a total of 30 articles were retrieved. Next, in an effort to ensure the reliability of these articles, the author also examined the Scopus Coverage Years for each of the source journals, where 6 journals were found to have the status "coverage discontinued in Scopus," with each of these journals contributing 1 article. Additionally, 1 article was found to focus on tax compliance in Malaysia, not Indonesia as intended. As a result, the author excluded these 7 articles, and following the execution of the inclusion criteria and special treatment, 23 final articles were obtained for analysis in this study, published between 2018 and 2024. The author notes that the number of scholarly articles indexed in the Scopus database that focus on factors influencing tax compliance in Indonesia is still relatively low, leaving room for further research and studies on this topic. To enrich the content analysis, in addition to the articles from Scopus mentioned above, 20 articles were also downloaded from the Google Scholar database. These were selected based on the criterion of being the most cited articles published between 2019 and 2024.

Next, downloading the dataset file containing detailed data related to the selected articles in .csv format. This file is downloaded through the 'Export' menu after checking the 'All' box and will be used in the visualization process using VOSviewer version 1.6.19. Downloading the selected article files was not only performed for the dataset file in .csv format for data visualization purposes, but also for the article files in .pdf format, which will be analyzed in terms of the content they contain. Then, organizing the thesaurus of keywords in the .csv file. Keywords that are diverse but have the same meaning are modified and standardized to match other keywords with similar meanings, aiming to consolidate related terms and make the visualization more focused. For example, the keyword 'e-filling system' which has a similar meaning to 'e-filling' is changed to 'e-filling'. This can also be applied to two keywords that essentially have the same meaning but differ only by singular or plural form, such as changing 'perceptions of corruption' to 'perception of corruption'.

After all, the data visualization, is performed using the VOSviewer 1.6.19 application based on the results of executing the .csv dataset file that was previously obtained. VOSviewer is a software tool used to create maps based on network data, which can then be visualized and explored (van Eck & Waltman, 2020). In this study, visualization is carried out by selecting the 'create a map based on bibliographic data' method, aimed at helping the author understand the network structure between scholarly publications, collaboration between authors, and research trends, using a bibliometric dataset. In this study, the author will perform data visualization in two types. First, Co-Authorship, to analyze from the perspectives of authors and countries. For authors, visualization is performed by selecting the following settings: Type of analysis: co-authorship; Unit of analysis:

authors; Counting method: full counting. Then, the following settings are applied: Minimum number of documents of an author: 1; Minimum number of citations of an author: 0; Number of authors to be selected: 22 (maximum). For countries, visualization is performed by selecting the following settings: Type of analysis: co-authorship; Unit of analysis: countries; Counting method: full counting. Then, the following settings are applied: Minimum number of documents of a country: 1; Minimum number of citations of a country: 0; Number of countries to be selected: 3 (maximum). Second, Co-Occurrence, to analyze from the perspective of keyword occurrences. For keyword occurrences, visualization is performed by selecting the following settings: Type of analysis: co-occurrence; Unit of analysis: author keywords; Counting method: full counting; Uploading the file resulting from thesaurus streamlining in .txt format via the VOSviewer thesaurus file menu (optional). Then, the following settings are applied: Minimum number of occurrences of a keyword: 1; Number of keywords to be selected: 71 (maximum). These 71 keywords are the result of the thesaurus refinement and streamlining of the previous keywords.

Based on the articles that were downloaded previously, a compilation of the content contained within them was conducted. The author reviewed all the articles retrieved, both from Scopus and Google Scholar, and provided descriptions and interpretations related to the factors influencing tax compliance in Indonesia using hermeneutic analysis. This theory, as proposed by Paul Ricoeur in Sidik & Sulistyana (2021), is understood as the process of interpreting and understanding a text, with two main focuses: understanding the text itself and addressing issues that pertain more to comprehension and interpretation. The hermeneutic analysis used in this study is objective, meaning that the author tries to interpret the text as accurately as possible by attempting to understand the author's thought process when writing the article (Soleh in Sidik & Sulistyana, 2021).

RESULTS AND DISCUSSION

Based on the methods and treatments applied to the articles collected, both in the form of a .csv dataset file and 23 .pdf articles, the results were obtained. First, **visualization through VOSviewer**. In the Co-Authorship aspect, the author visualized two sides of the analysis unit: the authors and the countries of the authors. This was done to observe the relationships between authors as well as between countries. Based on the 22 clusters visualized in the preparation of articles related to the factors influencing tax compliance in Indonesia, there are 21 clusters, each containing one article. However, there is one cluster with the largest circle, as it contains the highest number of articles, specifically two articles written by authors N. Cahyonowati, D. Ratmono, and A. Juliarto. Next, the visualization of the authors' country affiliations who collaborated showing two collaborations involving Indonesia: one between Indonesia and Australia, represented by one article, and another between Indonesia and Croatia, represented by one article. The remaining 21 articles were authored by researchers within Indonesia.

Next, from the Co-Occurrence aspect, the author uses the keywords selected by the author (Author's Co-Occurrence) that appeared the least, specifically once, to visualize the development of publications on the factors

influencing tax compliance in Indonesia. This is presented in three types of visualizations: Network Visualization, Overlay Visualization, and Density Visualization. Network Visualization is a form of visualization that shows the relationships between keywords, with each keyword represented as a colored circle. The larger the weight of a keyword (based on its frequency of occurrence in the collected publications), the larger the size of its circle. Circles that are linked, whether within the same article or across different articles, form clusters, with each cluster having its own color based on the colors of the circles within that cluster. In the visualization of the research results related to the factors influencing tax compliance in Indonesia, 71 items (keywords) were identified, divided into 13 clusters. The largest keyword at the center is 'tax compliance,' which appeared 15 times and formed 48 links with other keywords. The cluster with the most keywords is Cluster 1, containing 9 keywords, while the cluster with the fewest keywords is Cluster 13, which contains 3 keywords.

There are several clusters containing the most dominant keyword (the one with the most links compared to other keywords within that cluster), which also become the dominant keywords in this visualization. The details are as follows:

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 have relatively high frequencies due to collaborations that form links with many other keywords. However, there are still several keywords with relatively low and infrequent occurrences after article screening in the Scopus database, making them intriguing options for future research on the factors influencing tax compliance in Indonesia. These include the following: 'perception of corruption': This refers to how the public evaluates, believes, or feels about the level of corruption in a country. Since taxation is closely related to finances, it is likely to face resistance from society if corruption is rampant; 'behavior', 'tax behavior', and 'taxpayer behavior': Tax behavior is not only viewed from the taxpayer's perspective but also from the tax authorities' side, including local government leaders, tax officials, and staff at regional revenue agencies. This includes identifying the best steps to take in tax collection; 'tax perception': This refers to how taxpayers evaluate, believe, or feel about the tax system in a country; 'gender': Taxpayers include both men and women, and in recent years, issues related to gender equality have gained prominence. Thus, researching how tax compliance is fulfilled from a gender perspective could be an interesting topic; 'religiosity', 'uli'l-amr', 'zakat', and 'pesantren community': These keywords suggest that tax compliance can be explored from a religious standpoint. Considering that Indonesia recognizes six official religions, tax compliance is

worth studying not only from the Islamic perspective but also from those of Christianity, Catholicism, Hinduism, Buddhism, and Confucianism; and 'social norms' and 'traditional approach': These terms indicate that tax compliance could potentially be researched through the lens of social norms and local wisdom from various regions in Indonesia.

Overlay Visualization is a form of visualization where elements, such as nodes in a network, are colored based on a specific attribute. In this case, the attribute refers to the publication year, which forms the publication history. The more recent the research, the brighter the color (yellow). Conversely, the darker the color (blue), the further back in time the research was conducted.

It can be observed that research on the factors influencing tax compliance in Indonesia indexed in Scopus is relatively recent, as indicated by the dominance of green, light green, and yellow colors, which represent research conducted from 2020 to 2023. This visualization aligns with the graph, which shows that publications from 2021 to 2024, totaling 19 articles, are more numerous compared to those from 2018 to 2020, which total only 4 articles.

Lastly, the Density Visualization model is a visualization formed based on the distribution or density of elements within the network, which helps identify areas in the network with a high degree of relationship or connectivity. The higher the level of saturation identified, the more yellow the color of the node will appear. Conversely, as the saturation decreases, the color will become more faded. This allows users to understand how elements within the network form clusters or how the relationships are distributed throughout the network. From the visualization obtained, the brightest yellow node corresponding to the keyword 'tax compliance', where this keyword has the highest frequency of occurrence. Several groups of nodes and clusters that are connected also form relatively high density areas, such as the density created by the connected clusters containing the keywords 'tax awareness,' 'tax sanction,' and 'e-filing.' Considering the presence of some nodes with faded colors, it can be said that there are still research topics that have the potential to be further explored. For instance, the keyword 'millennials' could be studied more extensively to understand how tax compliance is carried out by taxpayers within this generation. Additionally, the keyword 'modernization of tax administration,' which is even not visible in the image, is still rarely researched, although its scope is broad. It not only covers the information technology systems involved but also how to build adaptive and innovative institutional structures in line with developments in regulations and tax administration, and more.

Second, **content analysis**. The content analysis is derived from a literature review of 23 final articles sourced from Scopus, supplemented by 20 articles from Google Scholar, concerning the factors that influence tax compliance in Indonesia. First, the descriptions of the 23 articles from Scopus are presented in Table 2 - Table 3 as follows:

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.
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.

Source: Research Data, 2024

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

No.	Author	Factors Influencing Tax Compliance in Indonesia
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.	Religiosity	Spiritual beliefs; and obedience to leaders/authorities or <i>uli'l-amr</i> , 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.	Religiosity	Religiosity

Source: Research Data, 2024

As presented in Table 3 sourced from Scopus and Table 5 sourced from Google Scholar, the factors influencing tax compliance in Indonesia can generally be categorized into four clusters. The first cluster consists of factors originating from the individual taxpayers themselves. These are primarily driven by the awareness that paying taxes is an obligation for every citizen who meets the criteria to be registered as a taxpayer. This includes fulfilling all tax obligations, such as registration, payment, and reporting. Taxpayers also understand that the taxes they pay are a primary source of state revenue, essential for government operations, and that the benefits will be felt by many. The second cluster indicates that tax compliance occurs due to the influence of the taxpayer's surrounding environment. This is more closely related to social norms, as Indonesians, who generally adhere to Eastern cultural values, tend to feel ashamed if it becomes known that they have failed to fulfill their tax obligations.

The third cluster highlights the significant role of the government as a regulator in tax administration. This underscores the need for government efforts to create a comfortable and conducive environment, provide convenience, and foster trust among taxpayers to fulfill their tax obligations in accordance with prevailing laws and regulations. Finally, the fourth cluster is religiosity, which is inseparable from the fact that Indonesia is founded on the principle of "Ketuhanan Yang Maha Esa". Thus, the guidance and teachings of religion are highly relevant and can be applied as part of efforts to improve tax compliance in Indonesia.

Upon further analysis, there is a strong interconnection between these clusters. The cluster of factors originating from individual taxpayers is closely linked to the environmental cluster. It is well-known that the surrounding environment significantly influences human behavior and actions. People tend to follow the majority's behavior within their community and feel embarrassed if they stand out as different. The same applies to tax compliance; an individual who chooses not to comply with tax obligations in a community where most people adhere to these obligations is likely to face social pressure from those around them. This aligns with the findings of Cahyonowati, Ratmono, and Juliarto (2022), which suggest that social norms amplify the deterrent effect of tax penalties on tax compliance behavior.

Furthermore, the cluster of factors originating from individual taxpayers is also closely related to the government cluster. The government, as the regulator, performs its duties based on established rules, starting with the 1945 Constitution (UUD 1945) and its derivative regulations. The mandatory nature of tax collection is explicitly stated in the Constitution, and its implementation is governed by formal and material tax laws. These laws also specify sanctions for non-compliance. Therefore, individuals who meet both the subjective and objective criteria to be designated as taxpayers are expected to fulfill their tax obligations. Failure to do so results in the imposition of sanctions. Socialization and education play a significant role in enhancing taxpayers' intent, awareness, understanding, and knowledge. Tax regulations are often complex and can lead to multiple interpretations among taxpayers. Additionally, inadequate dissemination of information means that taxpayers may be unaware of new policies, highlighting the government's responsibility to provide clear explanations to prevent ambiguity regarding taxation within society. Perceptions of corruption also influence taxpayers' decisions about compliance. Corrupt practices by government officials involving collected tax funds can weaken taxpayers' willingness and awareness, as they may perceive tax payments as futile, believing the funds are misused to enrich officials rather than benefiting the public.

Tax services provided by tax officials as representatives of the government play an equally important role in fostering taxpayers' intent and awareness to fulfill their tax obligations. High-quality services encourage enthusiasm and voluntary compliance among taxpayers, who feel valued as the backbone of the nation's finances. This is further supported by the provision of technology-based infrastructure, such as online reporting applications, e-filing, e-billing, e-SAMSAT, and similar systems. These tools enable taxpayers to report and pay taxes anytime and anywhere in today's digital world, eliminating the need to queue at tax offices and reducing the waste of resources. Such innovations enhance convenience and efficiency, further motivating taxpayers to comply with their obligations.

The cluster of factors originating from within the individual taxpayer is undeniably closely related to the religiosity cluster. "Ketuhanan Yang Maha Esa" is a fundamental philosophy and guiding principle for Indonesian society, regardless of the religion or belief system followed. These religions and belief systems teach compassion and helping fellow human beings, and taxpayers with strong religiosity believe that taxes can fulfill this purpose. Taxation itself serves, among other functions, as a means of redistribution, aimed at helping the less

fortunate. Taxes collected in the state budget (APBN) or regional budget (APBD) fund assistance for low-income individuals, such as through subsidies, incentives, or social aid programs. Moreover, religions and belief systems generally teach the importance of practicing honesty in everyday life, including in the payment of taxes, which is legally regulated.

The religiosity cluster is also linked to the government cluster. This connection can be observed starting with the role of Pancasila as the philosophical foundation—representing the worldview, awareness, and legal ideals in the formation of laws and regulations. As outlined in Article 2 of Law No. 12 of 2011 on the Formation of Laws and Regulations, Pancasila is the source of all legal sources in the state. The explanation of the law states that the content of any regulation must not contradict the values enshrined in Pancasila. Therefore, all five principles, especially the first one—“Ketuhanan Yang Maha Esa”—ultimately permeate all laws and regulations. Sanctions for tax non-compliance are among the provisions set out in tax laws, and the government, as the regulator, is authorized to enforce them. In this context, the sanctions imposed for tax non-compliance can be seen as reflecting the low level of religiosity among taxpayers who violate their obligations.

CONCLUSIONS

Based on the research conducted on the studies from 23 articles obtained from the Scopus database regarding the factors influencing tax compliance in Indonesia, through bibliometric analysis conducted using VOSviewer, it was revealed that the most frequently occurring keywords related to tax compliance in Indonesia include 'e-filing', 'tax compliance', 'tax awareness', and 'tax sanctions'. Additionally, there are still topics that have not been extensively researched regarding tax compliance in Indonesia, such as 'perception of corruption', 'behavior', 'tax behavior', 'tax perception', 'gender', 'religiosity', 'uli'l-amr', 'zakat', 'pesantren community', 'millennials', and 'modernization of tax administration', which could serve as alternative topics for future research. Furthermore, based on the content analysis conducted through collaboration between Scopus and Google Scholar, four clusters of factors influencing tax compliance in Indonesia were identified: factors originating from within the individual taxpayer, environmental factors, government factors, and religiosity factors. These factors are interconnected, with the factors originating from the individual taxpayer being linked to environmental, government, and religiosity factors. The religiosity factor itself is also related to government factors.

In addition, this study has several limitations that could also serve as suggestions for future research development. One limitation is the use of keywords that are still limited, leaving room for adding more variations to expand the scope of the topics. The use of only Scopus database for bibliometric analysis is another limitation, and it is recommended to collaborate with other databases, such as Web of Science, Google Scholar, and others. Further studies could also be conducted through a comparison of the factors influencing tax compliance in other countries, so that the factors affecting tax compliance in Indonesia can become an interesting theme or subject for future research.

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