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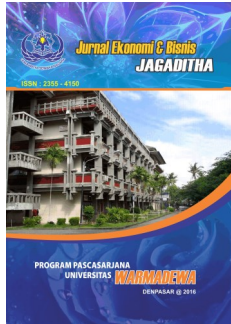
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The Impact of Cultural Norms on Tax Compliance: A Global Empirical Analysis

I Gusti Agung Prama Yoga¹ | I Ketut Yadnyana¹ | I Gusti Ayu Made Asri Dwija Putri¹ | I Dewa Nyoman Badera¹

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Abstract: This article presents a systematic review of international literature examining the relationship between culture and tax compliance from 2015 to 2025. By adopting a cultural economics approach, the study aims to understand how social norms, collective values, cultural identity, and psychosocial factors shape tax compliance behavior. The search and selection process followed the guidelines of the Preferred Reporting Items for Systematic Reviews and Meta-Analyses Extension for Scoping Reviews (PRISMA-ScR) and the Joanna Briggs Institute (JBI) approach. This process yielded 40 empirical, peer-reviewed articles that met the inclusion criteria. The review's findings show that quantitative studies continue to dominate, with experiments, surveys, and structural models being the primary methods. Recent trends indicate a growing interest in non-economic factors like religious values, social norms, perceptions of fairness, and the influence of institutional structures. The studies also found that the interaction between cultural characteristics and institutional quality plays a crucial role in either encouraging or hindering tax compliance. This review confirms that a culture-based approach can enrich the understanding of tax compliance dynamics, especially in developing countries. It recommends that future research should focus more on the qualitative exploration of local cultures, mapping the interaction between cultural values and trust in institutions, and developing culturally based policies to foster voluntary compliance.

Keywords: Culture; religiosity; social norms; systematic literature review; tax compliance

Introduction

Tax revenues are essential for the government to provide public goods and services to the public (Ajeigbe et al., 2023). Tax compliance is crucial for the creation of a healthy economy (Appiah et al., 2024; Darmayasa et al., 2024). Tax compliance is determined by various internal and external factors, both for individuals and business entities, such as tax audits (Tawfik & Elmaasrawy, 2024), tax knowledge (Mebratu, 2024; Tawfik & Elmaasrawy, 2024), incentives, quality of public governance (Carrillo et al., 2021), detection and punishment, tax burden, and social norms (Okafor, 2023). Culture is also one of the main factors influencing tax compliance (Seno et al., 2022).

Tax culture is the sum total of values, norms, beliefs, attitudes, and practices, both formal and informal, that develop in a society and influence the views and behaviors of individuals or groups towards the tax system and tax obligations (Kogler et al., 2023). Tax culture encompasses all formal and informal institutions related to the national tax system and its implementation that have been historically embedded in a country's culture (Hassan et al., 2021; Nguyen, 2022). This includes the ongoing interactions between governments, tax

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authorities, and communities that shape perceptions and attitudes towards taxes (Abdu & Adem, 2023).

Many studies have addressed tax compliance and culture, and a number of comprehensive literature reviews have also been conducted (Atuguba, 2021; Corona, 2024; Duhoon & Singh, 2023; Dularif & Rustiarini, 2022; Kouam & Asongu, 2022). Yet there are still very few literature reviews that specifically highlight culture as a key element in shaping tax compliance, even though this topic shows a significant increase in interest in the literature, as shown in Figure 1. The image presents quick search results in the Scopus database using the keywords "tax compliance", "culture", "social norms", "religiosity" in all parts of the document, in the period 2015 to 2025. In general, this graph shows an exponential growth in the number of related publications.

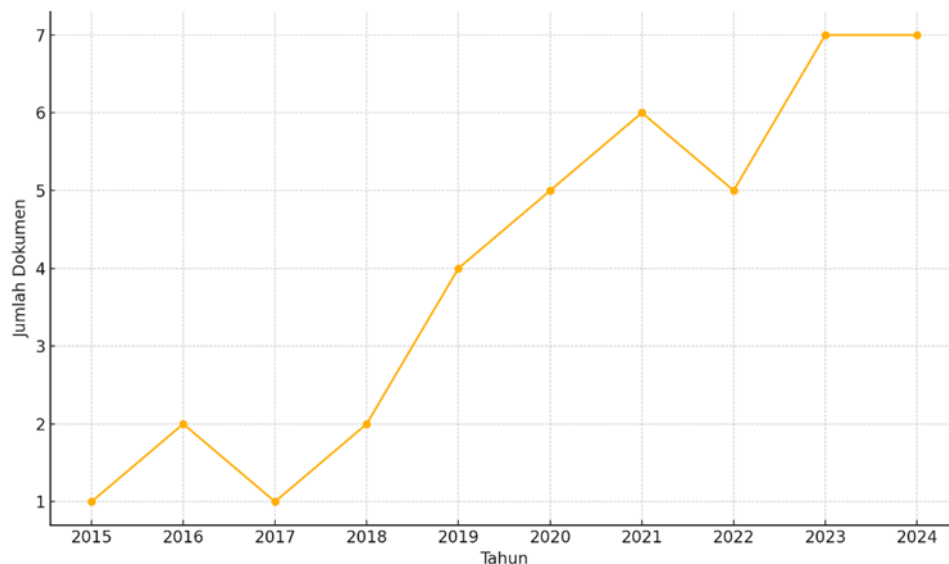


Figure1. Trends in the Number of Scientific Publications Related to Tax and Cultural Compliance (2015–2025) (Source: data processed by researchers, 2025)

It is necessary to analyze the current literature on tax culture from the perspective of a cultural approach in economics. This article aims to map the current empirical research that links tax compliance to cultural factors, identify knowledge gaps, and provide recommendations for future research.

The review asks three research questions grouped into three categories: geographic coverage, cultural aspects, and methodology. (1) What methods did researchers use—quantitative, qualitative, or combined? (2) Do the works examine various cultural factors simultaneously, or do they emphasize only certain aspects? (3) Is the contemporary literature that discusses culture as the primary foundation of tax compliance more cross-country, or does it focus on a specific country or community within a country?

The structure of this article consists of five parts: the first part provides an overview of the cultural approach in economics, defines the concept of tax morality, and explains the relevance of cultural factors in that context. The second part outlines the methods used in this review. The third part presents the data processing process and its results. The fourth section discusses the findings obtained, and the fifth section concludes and proposes potential areas for further research.

Concept

Cultural Approach in Economics

It is now widely recognized that culture plays an important role in economics, both in the behavior of individuals as economic actors and in economic outcomes at the macro level, especially in the context of economic development (Li et al., 2022). The cultural approach in economics seeks to identify cultural factors that influence economic performance as well as explore related topics such as informal institutions, cultural transmission, and cultural change (Lei et al., 2022; Zhang et al., 2022).

One of the biggest challenges in cultural approaches to economics is how to measure the impact of various cultural factors on the economy (Minh Ha et al., 2022). Experts from various disciplines around the world conducted various surveys to collect data on cultural characteristics and build relevant databases (Guerra & Harrington, 2022; Ma et al., 2022; Toumi et al., 2022). Some surveys have global coverage, such as *the World Values Survey* (WVS) (Hlastec et al., 2023; Knechel & Mintchik, 2022; Kogler et al., 2023), other studies focus on specific regions, such as *the European Values Study* (EVS) (Hien, 2021; Kogler et al., 2023; Trifan et al., 2023), and *Latinobarometro* (Castañeda-Rodríguez & Lisi, 2024; Heilbrun, 2025; López García & Maydom, 2023).

One of the most influential and widely used instruments globally is the cultural dimension model from Hofstede (Żemojtel-Piotrowska & Piotrowski, 2023). This model proposes six cultural dimensions, namely: power distance, individualism vs. collectivism, masculinity vs. femininity, uncertainty avoidance, long-term orientation vs. short-term normative orientation, and indulgence vs. restraint (Jan et al., 2024). Both the global survey and the cultural dimension have been utilized by many researchers for almost half a century, while some researchers have developed their own research instruments to prove that cultural characteristics are an important factor in economic performance (DeBode et al., 2020; Escandon-Barbosa et al., 2021; Galarotis & Karagiannis, 2021; Jan et al., 2024).

Tax Compliance and Culture

One of the crucial aspects of economic policy is how the state can increase its tax revenue and motivate citizens to comply with tax obligations (Alshira'h, 2023; Cheng et al., 2024). This is a concern for both researchers and policymakers, especially in examining how culture shapes tax compliance or avoidance by taxpayers (Allam et al., 2023; Guerra & Harrington, 2022). From this comes the concept of tax culture, which is defined by Nerré as "the whole of formal and informal institutions relevant to the national tax system and its practical implementation, which are historically embedded in the culture of a country, including the interconnectedness and dependency arising from the continuous interaction between the two" (Nerré, 2006).

Tax compliance is the behavior of taxpayers in fulfilling their tax obligations in accordance with applicable regulations, either voluntarily or due to supervision from tax authorities (Cheng et al., 2024). Tax compliance is influenced by various factors such as the level of taxpayer awareness, understanding of tax regulations, perception of the fairness of the tax system, and the risk of sanctions or audits (Boateng et al., 2022). In the modern context, compliance is measured by timely reporting and payment of taxes, and the moral commitment and social responsibility of individuals or business entities to the development of the country (Batrancea et al., 2022).

In addition to economic and legal factors, tax compliance is also greatly influenced by sociocultural factors, especially tax culture (Allam et al., 2023; Hien, 2021). Tax culture reflects the values, norms, and collective beliefs in a society towards the tax system (Nerré, 2006). In societies with strong tax cultures, where taxes are seen as instruments of social justice and a contribution to the common good, compliance levels tend to be higher (Chávez-Inga et al., 2025). Strengthening tax culture is an important long-term strategy for the state in improving tax compliance in a sustainable manner (Atuguba, 2021).

The purpose of this study is to systematically analyze the global empirical literature on tax compliance from a cultural perspective, to identify patterns, research gaps, and the

contribution of cultural factors to taxpayer compliance behavior in various social and geographical contexts.

Method

Protocol and Registration

This literature review was conducted using a *scoping review approach* in accordance with the methodology recommended by the PRISMA-ScR extension (Sarkis-Onofre et al., 2021) and Chapter 11 in the *JBIManual for Evidence Synthesis* (Peters et al., 2020). This research protocol has been registered on the *Open Science Framework platform* and can be accessed via the following link: <https://osf.io/kvtqu>.

Sources of Information and Eligibility Criteria

This study explores two databases that specialize in economics and business to obtain the literature that is most relevant to the purpose of the study, namely: Scopus and Web of Science, in order to obtain as many scientific articles as possible that are related to this research topic. The study period was limited to the last ten years, from 1 January 2015 to 1 June 2025, to ensure that the results obtained reflect the latest developments in the field of tax compliance in a cultural perspective.

Search Strategy

A digital search is performed across databases using the following Boolean operators: "culture" AND "tax compliance." If the search results bring up other terms closely related to "tax morale," such as "tax compliance" and "tax culture," then those results are still included in the screening stage. Search results also include documents that contain the word "culture" in general as well as more specific aspects of culture such as beliefs, social values and norms, belief levels, and religion. This approach was undertaken to ensure comprehensive literature coverage in accordance with the study's focus on the relationship between culture and tax compliance.

Selection of Evidence Sources

This study only includes scientific works that explicitly make the relationship between culture and tax compliance the focus of its research. Only scientific articles that have gone through a peer-review process and are published in English-language academic journals are considered worthy of analysis. The selection process of evidence sources is carried out through three main stages. First, all search results track records are identified from various databases, then exported to citation management tools and merged duplicate works. Second, search results are filtered based on eligibility criteria. Third, full-text articles are further evaluated to ensure fit with the focus of the study. Only works that truly fit the objectives and approaches of this study are finally compiled for thorough analysis in the final meta-analysis stage.

Data Recording Process, Data Items, and Source Critical Review

All articles selected for analysis are exported into an XLS file. The database was then simplified, leaving only important columns such as year, author, title, and publisher. Furthermore, four additional columns were added according to the variables to be identified in this study, namely:

The methods used in the article, whether quantitative or qualitative, type of analysis, data source, and sample size.

Key findings from each of the articles most relevant to the purpose of this review.

Whether the article examines a wide range of cultural factors or focuses only on specific aspects (such as religion, patriotism, ethnic identity, or belief).

The number and name of the country or community that is the object of study in the article. This approach aims to compile a systematic and comprehensive database of evaluating the relationship between culture and tax compliance based on the global empirical literature.

Synthesis of Results

All the articles selected in this study were synthesized into two text tables based on their approach. Table 1 presents cross-country studies, studies that focus on a specific country or community. The table displays the results of the analysis of each article, with the following information: the name of the author and year of publication, methodology, cultural aspects studied, and the main findings of the study.

Data and Results Processing

The entire process of selecting evidence sources is shown in Figure 2. The flowchart illustrates the results of the literature search process. After going through the final screening and evaluation stage, sixty-six articles were obtained that were worthy of further analysis. Articles that are considered irrelevant are excluded because they do not meet the objectives of this study.

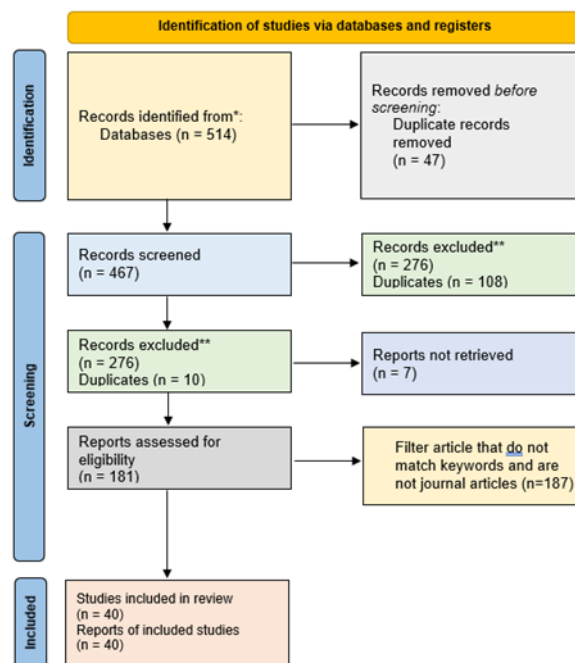


Figure 2. Article Source Selection Process

Result and Discussion

Methods Used

An analysis of more than 40 studies on culture-based tax compliance shows that the quantitative approach dominates with a proportion of about 65% of the overall study. These studies generally use questionnaire surveys of individual taxpayers, MSME actors, or companies, with statistical analysis such as Structural Equation Modeling (SEM), Partial Least Squares (PLS-SEM), and OLS regression to examine the relationship between cultural, institutional, and behavioral variables of taxation. A qualitative approach was used in

approximately 15% of the studies, mainly to explore subjective experiences, collective values, as well as socio-cultural dynamics that influence compliance, through in-depth interviews and thematic analysis. Experimental methods were used in approximately 12% of the studies, both in the form of laboratory experiments with factorial design and cross-cultural experiments that tested the influence of interventions such as empathy, participation, or social norms on tax reporting behavior. About 8%, use a conceptual approach or a review of the literature, focusing on theoretical frameworks such as Schwartz's theory of value, social structure theory (Bourdieu), or historical-sociological perspectives to explain the construction of tax culture in different countries. The dominance of quantitative methods reflects a tendency to seek generalizations and statistical validations, but qualitative and experimental approaches are increasingly gaining ground to explore dimensions that are not reached by numbers, such as beliefs, moral values, and local social contexts.

Cultural Aspects Researched

Studies on culture in the context of tax compliance show that cultural factors play an important role in shaping taxpayer behavior, both at the individual and institutional levels. One of the most prominent aspects is social norms—that is, an individual's perception of what is considered prevalent, reasonable, or right by his or her social environment—which has been shown to influence voluntary compliance and attitudes toward tax avoidance. Personal values such as morality, honesty, and integrity also emerge as significant determinants, especially when associated with trust in state institutions or perceptions of fairness in the tax system. Religiosity and religion play a dual role: in some contexts, religious intensity reinforces compliance because it instills ethical values, but in others the effect depends on existing institutions and public perceptions of the distribution of tax benefits. The dimensions of national culture such as power distance, individualism, uncertainty avoidance, and masculinity introduced by Hofstede are widely used to explain the variation in obedience behavior between countries. Just as important, several studies have begun to explore more specific cultural concepts, such as awe culture, cultural tightness-looseness, and historical heritage that shapes distrust of the state (such as the Church-State conflict in Italy). In addition, political culture and perceptions of institutional legitimacy also influence tax morality, as seen in studies examining party affiliation, political corruption, or ethnic discrimination. These findings indicate that cultural aspects are very complex and contextual, so efforts to improve tax compliance are not enough based on economic incentives alone but need to take into account the dynamics of social values, collective ethics, and cultural structures that live in society.

Country

Analysis by country shows that most studies on tax compliance and avoidance behaviors are conducted in cross-country contexts, reflecting the need to understand the dynamics of culture, institutions, and social values comparatively. This cross-border approach is important to identify global patterns and the influence of cultural variables such as *power distance*, *individualism*, *uncertainty avoidance*, and *masculinity* on tax compliance. Among individual countries, Indonesia, Ghana, Jordan, Pakistan, and China occupy the dominant position as research locations, reflecting deep concerns over tax compliance levels in developing countries with suboptimal institutional capacity. Research in these countries generally explores social factors such as trust in institutions, social norms, and religiosity, as well as demographic variables such as education and the business sector. Developed countries such as the United States, Italy, and OECD countries also emerged, but focused more on structural issues such as historical distrust of the state (as in the case of Italy) or the influence of religious education on corporate behavior (as in the US). These findings confirm that the context of the country strongly determines the pattern of tax culture, and that the design of fiscal policy must take into account the complexity of social values and institutional structures in each region.

Conclusion

This literature analysis presents evidence that even though the relationship between culture and tax morale has been widely explored, there are some gaps and research niches that should be addressed in future works. First, there are scarce qualitative studies in the field. It is important to note that the link between culture and tax morale involves deep aspects of the collective consciousness and behavior of human beings. Statistics and cold figures cannot always capture these intangibles. Therefore, future research should consider the use of more qualitative methodology or a combination of qualitative and quantitative methods. Secondly, while cross-country studies are still relevant, it is necessary to develop more research focused on specific countries and regions within countries. Crosscountry studies have the advantage that they compare tax morale between different cultures. Furthermore, given that political borders do not necessarily coincide with cultural borders, cross-country works can identify certain patterns in the tax morale of people living in different countries that share a single culture. On the other hand, studies focused on a single country or region within a country can provide valuable information to national legislators and tax authorities to better understand tax compliance and tax avoidance behavior in the context of specific cultural-regional frameworks. Therefore, future research should generate more works on smaller communities or minority communities within the countries. Third, more works should address how some particular cultural facets like religion, ethnic identity, patriotism, or trust, individually affect tax morale. Whereas it is useful to explore multiple cultural variables at the same time to determine their impact on tax morale, for further investigation, it would be also valuable to deepen the study of cultural aspects separately to develop a better understanding of how tax morale is shaped in different cultures. Moreover, the cultural factors found to have the greatest weight in determining tax morale could help policymakers determine whether it is necessary to preserve, encourage, or otherwise try to modify those specific aspects. Finally, it is important to acknowledge some limitations of this review. In the first place, this research used three specialized and two general databases. While the quality of those databases is well-known globally, more works might be found in other databases and additional sources such as gray literature, videos, and podcasts. Additionally, sometimes it is difficult to find a clear boundary between aspects of culture and other factors. For instance, the border between ethics and culture may be quite blurred, since individual and corporate ethics are largely shaped by cultural context. Another example is tax behavior can be studied from a psychological view, but human behavior is also influenced by culture. Even with these limitations, the results of this review highlight the need for culture to continue to be a fundamental element to be considered by legislatures and policymakers in tax matters. Research on tax morale and its cultural roots has been and will continue to be a fundamental element to improve tax compliance.

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Appendix

Researchers	Methodology/ Sample	Aspek Budaya	Cultural Aspects	Country
(Chena et al., 2025)	A quantitative analysis of U.S. public companies (2000–2019) to examine the influence of the CEO's religious education background on corporate tax avoidance behavior.	The CEO's pre-career exposure to religion (through education at a religious university), as well as current social contexts such as political corruption, corporate social performance, and current religious exposure.	Companies with CEOs who graduated from religious universities tend to be more tax compliant. This effect influenced by political corruption, corporate social performance, and religious environment can strengthen or weaken the influence of the CEO's religious values on tax compliance.	United States
(Mohammed & Tangi, 2024)	Online survey with quantitative and qualitative approaches to geographically and socio-economically diverse respondents.	Perception of taxes as a burden or service; influenced by social norms, government communication, and fairness of tax policies.	Perceptions of taxes are influenced by economic conditions, and psychological and cultural factors. In developed countries, a positive perception emerges because the tax benefits are visible. In developing countries, negative perceptions are more dominant due to the lack of perceived benefits.	Cross country
(Prinz, 2024)	A theoretical-conceptual study that uses a structural payoff matrix to analyze the interaction between citizens and tax officials in the context of Cultural Tightness–Looseness (CTL), which is the level of tightness or loosening of social norms in a society.	Cultural Tightness–Looseness, norma sosial, trust, power, dan instrumen kebijakan berbasis budaya.	In a strict society, trust is more effective as a behavioral control tool to improve tax compliance. In a loose society, power-based approaches such as supervision and punishment are more predominantly used.	Cross country
(Prinz, 2024)	A theoretical-conceptual study that uses a structural payoff matrix to analyze the interaction between citizens and tax officials in the context of Cultural Tightness–Looseness (CTL), which is the level of tightness or loosening of social norms in a society.	Cultural Tightness–Looseness, norma sosial, trust, power, dan instrumen kebijakan berbasis budaya.	In a strict society, trust is more effective as a behavioral control tool to improve tax compliance. In a loose society, power-based approaches such as supervision and punishment are more predominantly used.	Cross country

(Belahouaoui & Attak, 2024)	Qualitative design through semi-structured interviews with 30 CEOs of family companies in Morocco; The data was analyzed with a thematic approach.	Social norms, personal ethics, family values, and tax culture in the context of institutional legitimacy.	Tax compliance is determined by the complex interaction between personal norms, family values, and people's cultural expectations. Compliance behavior is influenced by the personal ethics of company leaders as well as social legitimacy built in the context of national tax culture.	Morocco
(Othman et al., 2024)	Quantitative analysis of data from 48 countries during the period 1997–2018, to examine the influence of social norms and institutional factors on tax avoidance (TEVA).	Cultural tightness–looseness, religiosity, accountability, political stability, and law enforcement.	Tax evasion rates are higher in countries with low voice and accountability, strict cultural norms, weak law enforcement, and political instability.	Cross country
(Nyantakyi et al., 2024)	A quantitative survey with a structured questionnaire on 450 informal sector traders in Kejetia Market, Ghana. The analysis uses PLS-SEM.	Political party affiliation as a mediating factor in the relationship between tax knowledge, service quality, and tax compliance.	Tax knowledge and service quality have a positive effect on tax compliance. Political affiliation mediates the relationship significantly. Demographic characteristics affect compliance. The effect of political affiliation is significant on all demographic segments, signaling the role of political culture in shaping tax behavior.	Ghana
(Appiah et al., 2024)	Survey of 341 MSME actors in Secondi-Takoradi, Ghana; data were analyzed using <i>Structural Equation Modeling</i> (SEM).	Tax knowledge, perception of tax justice, and trust in the government as a form of social and behavioral motivation.	Tax knowledge, tax fairness, and trust in the government have a significant effect on voluntary compliance. Tax justice also acts as a mediator between tax knowledge and compliance.	Ghana
(Kogler et al., 2023)	Cross-country experiments with data from 44 countries/regions and 14,509 participants, were associated with shadow economy estimates and corruption indices as indicators of non-compliance.	Trust in authority and perception of power (in socio-cultural and institutional contexts).	The two dimensions in the <i>Slippery Slope Framework</i> —trust in authorities and power of authorities—are negatively correlated with shadow economic size and corruption levels. This means that trust and power play an important role in suppressing tax evasion and counterproductive behavior.	Cross country

(Carsamer & Abbam, 2023)	A questionnaire survey of 472 MSME actors in Ghana, with a quantitative approach and <i>self-administered</i> instruments.	Religion and religiosity	Religiosity and religious fame in Ghana do not explain the tax compliance of MSMEs. Tax avoidance is considered ethical. Institutional factors, company characteristics, and entrepreneur profiles have more influence on tax compliance.	Ghana
(Trifan et al., 2023)	Survey of 402 individual taxpayers in Romania. Data analysis was carried out quantitatively using Partial Least Squares - Structural Equation Modeling (PLS-SEM).	Social beliefs, moral standards, perceptions of justice and state authority	Fairness of the tax system, trust in the government and tax authorities, knowledge of tax regulations, simplicity of legislation, personal financial conditions, moral standards, and coercive measures. Tax compliance behaviors can be shaped through local context-based interventions.	Romania
(Abdu & Adem, 2023)	A literature review that analyzes the determinants and challenges in tax compliance behavior in Ethiopia.	Social perception of tax authorities, awareness and norms of compliance, trust in the fiscal system.	Tax compliance is hampered by a variety of factors, including: the complexity of the tax system, inefficiencies of the tax authorities, lack of knowledge and training, negative perceptions of officers and systems, lack of transparency, arbitrary tax estimates, financial constraints, and political instability.	Ethiopia
(Vincent et al., 2023)	A survey of 382 MSME actors from six geopolitical zones of Nigeria. Data were collected through questionnaires and analyzed to test the influence of sociodemographic characteristics on tax (non) compliance behavior.	Social characteristics (age, education, sector), and the limited role of religiosity in obedience.	Age, education, and business sectors are significant determinants of tax (non) compliance behavior. Gender and religiosity did not show significant influence. Sociodemographic factors should be considered in the tax authority's strategy, not just economic sanctions and incentives.	Nigeria
(Allam et al., 2023)	The quantitative study used Structural Equation Modeling (SEM) with data from EU countries during 2004–2018.	Power distance, individualism, uncertainty avoidance, and masculinity, the role of institutional mediation.	Cultures with power distance, uncertainty avoidance, collectivism, and high restraint tend to be associated with greater tax avoidance. The quality of national institutions such as the rule of law, regulatory quality, and government effectiveness can fully mediate the relationship between culture and TE.	EU countries

(Cahyonowati et al., 2023)	Experiment with a factorial 2x2x2 design on 196 college students to test the influence of economic factors (fines and audits) and psychological factors (beliefs and social norms) on tax compliance dilemmas.	Social norms and trust, as a psychological and cultural foundation in compliance decision-making.	Social beliefs and norms were shown to influence behavior in tax reporting dilemmas, while economic factors (fines & audits) did not show a significant influence.	Indonesia
(Hlastec et al., 2023)	A survey-based quantitative study with 202 respondents in Slovenia, using Schwartz's value theory and exploratory factor analysis approaches.	Personal values are based on the Schwartz model and personal tax culture.	There is a significant relationship between personal values (conservation/self-enhancement) and personal tax culture, which influences tax-compliant behavior and attitudes towards tax avoidance ethics. No significant relationship was found between personal values and attitudes towards the tax system.	Slovenia
(Yong & Fukofuka, 2023)	Qualitative research with 34 in-depth interviews with entrepreneurs, as well as analysis of government documents. The approach uses <i>Bourdieu's</i> field-capital-habitus theory.	Māori collectivist values, such as kinship and generosity, are examined in the context of incompatibility with the formal accounting-based taxation system.	Tax compliance is understood as an arena of power conflicts between tax authorities, accountants, and indigenous entrepreneurs. Accounting-based (Eurocentric) reporting practices create cultural dissonance for Māori entrepreneurs, who are accustomed to collectivist values such as <i>whanaungatanga</i> and <i>manaakitanga</i> , which are not in line with the logic of the individualistic tax system.	New Zealand
(Al-Asfour & Saleem, 2023)	Survey questionnaire on tax auditors, Jordanian certified accountants (JCPA holders), and financial managers of publicly traded companies listed on the Amman Stock Exchange (ASE).	Tax ethics is based on perceptions of the legitimacy of the state and social groups, emphasizing the role of collective values, trust between citizens, and institutional perceptions.	Taxpayers avoid taxes due to distrust of the government, the unfairness of the tax system, and socio-economic pressures.	Jordan

(Yan et al., 2023)	Use of regional data in China with <i>awe culture</i> proxy through induced abortion rates; multivariate regression analysis of corporate tax avoidance behavior.	Culture of admiration for life (awe culture) as a reflection of respect for rules.	A culture of admiration promotes corporate tax avoidance through management opportunism and risk tolerance. This effect is weakened in companies with globally understood executives or a high proportion of women on the board. The effect strengthens if there are financial constraints, weak internal governance, or low tax enforcement	China
(Seno et al., 2022)	Quantitative, questionnaires were conducted on 200 tax practitioners using <i>systematic random</i> and <i>snowball sampling</i> ; analyzed with SPSS.	Power distance, individualism, uncertainty avoidance, dan masculinity	PD, IND, and UAV have a significant effect on ethical decisions; MAS is insignificant. Ethical results are stronger on low PD & IND cultures, as well as high UAVs.	Malaysia
(Toumi et al., 2022)	Quantitatively, data from 944 company observations in 2016; analyzed using quantile regression on three quantiles (Q0.25, Q0.50, Q0.75).	Power distance, individualism, masculinity, uncertainty avoidance, long-term orientation	INDs and MAS are negatively correlated with ETRs, especially in aggressive low-tax regimes. Long-term orientation is positively correlated with ETR, stronger in high-aggressive tax regimes. INDs and MAS are negatively correlated with ETRs, especially in aggressive low-tax regimes. Long-term orientation is positively correlated with ETR, stronger in high-aggressive tax regimes.	Cross country
(Khalil & Sidani, 2022)	Quantitative studies in the context of multireligious culture and weak tax administration; focus on the relationship between Big Five personality traits, religiosity, and income to tax-evading attitudes.	Personality (Big Five), religiosity, perception of system justice, within the framework of cultural values and tax ethics.	Conscientiousness is negatively related to self-interest-based tax avoidance. Religiosity moderates the relationship between extraversion–SITE and conscientiousness–JSTE (tax avoidance due to system injustice). Revenue also affects the relationship between extraversion and SITE.	Cross country
(Utama et al., 2022)	Quantitative approach with Structural Equation Modeling (SEM) on 529 large companies registered at the Directorate General of Taxes of Large Taxpayers of Jakarta (KPP LTO 1 and 2).	Religiosity as a psychocultural variable that affects attitudes and intentions of obedience.	Religiosity and risk perception have a significant effect on the attitude of taxpayers, which in turn has a positive effect on the intention of tax compliance. E-Filing does not have a significant moderation effect in this model.	Indonesia

(AbdelNabi et al., 2022)	An experiment surveyed 273 students at a large public university in Egypt, with two treatments: <i>Voice</i> (participation) and <i>Empathy</i> (empathy for the use of taxes).	Citizen participation (<i>voice</i>) and social empathy for the purpose of state spending — as a reflection of democratic values and solidarity.	Both treatments (<i>Voice</i> and <i>Empathy</i>) have a significant effect on increasing tax-compliant behavior. Participation in decision-making (democracy) and triggering empathy for the benefits of public spending have been shown to increase compliance.	Mesir
(Nguyen, 2022)	Survey of 339 tax accountants and MSME managers in several cities/provinces in Vietnam. The analysis was performed using SPSS 20 with Cronbach's alpha test, factor exploration, and linear regression.	Social norms and personal norms as part of non-economic factors.	Tax audits have the greatest influence on the voluntary compliance of MSMEs, followed by social norms, tax knowledge, personal norms, and perceptions of system fairness. Tax services have the weakest influence.	Vietnam
(McCulloch et al., 2021)	A representative national survey in Nigeria, uses primary data to analyze the factors that affect tax morale.	Norms of compliance, trust in tax officers, perceptions of ethnic/religious/gender discrimination, and perceptions of the behavior of other citizens (social norms).	Tax morale is higher if respondents believe there are strict sanctions, it is difficult to evade taxes, many other people pay taxes, and the bribery rate is low. Trust in tax officers also increases tax morale. Surprisingly, the perception that tax officers are discriminatory is positively correlated with tax morality.	Nigeria
(Hassan et al., 2021)	A quantitative survey of 435 individual taxpayers in Pakistan; analysis using Structural Equation Modeling (SEM) with mediation and moderation tests.	Tax morality, perception of justice, attitude towards the state (through the theories of attribution, justice, utility, and social exchange).	The simplicity of the tax system has the most influence on tax reporting compliance, compared to perceptions of government spending and tax morals. The perception of justice is a significant mediator between morality, moderation, state spending, and compliance.	Pakistan
(Salé et al., 2021)	The survey of 387 individual taxpayers in Albania, complemented by the analysis of secondary data from national and international institutions. Statistical analysis was carried out using factor analysis and ordinal logistic regression.	Ethical perception of tax avoidance; social norms and responses to government policies.	Government policies are positively related to tax compliance behavior. Individuals' perceptions of tax avoidance and evasion are influenced by ethics, high tax rates, and the structure of the fiscal system.	Albania

(Ermasova et al., 2021)	A comparative study between Germany and the United States, with an analysis of national culture, perceptions of tax avoidance, and tax criminal audit and investigation approaches.	National culture (in the context of perceptions and responses to tax avoidance and law enforcement).	National culture influences perceptions of tax avoidance. There are significant differences in the types of tax avoidance and audit strategies between Germany and the US.	Germany and the United States
(Hassan et al., 2021)	A survey-based quantitative study of 435 individual taxpayers in Pakistan. The data was analyzed using Structural Equation Modeling (SEM) with mediation and moderation tests.	Tax morality, perceptions of fairness, and trust in institutions (through the lens of attribution theory, justice, expected utility, and social exchange).	The simplicity of the tax system has the greatest influence on tax compliance, compared to the perception of government spending and tax morality. The perception of fairness acts as an important mediator between morality, simplicity, government spending, and obedience behavior.	Pakistan
(Wang & Lu, 2021)	The quantitative analysis used 13,743 company-per-year observations of the Chinese stock market during the period 2008–2016.	Religion (Buddhism, Taoism), religious intensity, local norms, and interactions between cultures and formal institutions.	Companies in areas with a strong religious atmosphere (Buddhism/Taoism) tend to be more tax compliant. This effect weakens when economic motivation is high but strengthens when more women managers are led and located in areas with weak formal institutions. The effect decreases in coastal areas exposed to the influence of outside cultures.	China
(Hien, 2021)	A historical-sociological study examining the influence of the Church–State conflict in the 19th century on the tax culture in Italy.	Religion (Catholic), ideological conflicts, historical heritage, moral legitimacy over tax evasion.	The high level of tax evasion in Italy is not solely due to rational reasons such as audit risks or low public services, but also because of the historical legacy of distrust of the state, which stems from conflicts between the Catholic Church and the Italian state. Catholic thinking about fair taxation was developed to delegitimize state authority after Italian reunification.	Italy

(Rashid et al., 2021)	Quantitative analysis using OLS regression on data from 36 OECD countries during 2002–2015, based on the latest estimates of <i>tax evasion (TE)</i> .	Religiosity (Catholic, Muslim), and governance values as part of institutional norms and political culture.	Quality of governance (GE, RL, RQ) and religiosity reduced tax avoidance. On the contrary, voice & accountability and political stability raise it. Specifically, Catholics have a negative effect on TE, while Muslims have a positive effect.	OECD countries (36 countries; cross-developed countries).
(Pinheiro et al., 2021)	Quantitative survey through an online questionnaire on 240 individual taxpayers in Portugal; analysis using <i>Principal Component Analysis</i> and <i>Cluster Analysis</i> .	Social norms, external incentives (tax benefits), as well as behavioral indices such as involvement, inhibition, and indifference in tax invoice requests.	Invoice demand is a complex phenomenon that is influenced by intrinsic motivations (social norms) and extrinsic motivations (tax incentives). The "invoice lottery" incentive is not very effective. Five groups of taxpayer behavior were identified, with variations influenced by age and education.	Portugal
(Yoo & Lee, 2019)	Quantitatively, data from Orbis (Bureau van Dijk), a sample of 36,235 observations of the MNC group (Global Ultimate Owners and its subsidiaries) in 31 countries during the period 2008–2015.	Uncertainty avoidance, individualism, masculinity, power distance	The culture of the parent company has a greater influence on group tax avoidance. Certain cultural dimensions (low UAV, low IND, high MAS, low PD) correlated with higher rates of tax avoidance.	Cross country 31 countries
(Inasius, 2019)	The survey of 328 MSME taxpayers in Jakarta, Indonesia, used a direct questionnaire and analyzed with multiple regressions on six tax compliance factors.	The influence of social groups (referral groups) and the perception of justice as part of social norms and compliance culture.	Reference groups, likelihood of auditing, tax knowledge, and perception of fairness have a significant effect on compliance. Reference groups are the most dominant factor in influencing MSME non-compliance.	Indonesia
(Alasfour, 2019)	A qualitative-conceptual study that examines tax avoidance patterns in Jordan, the characteristics of the tax system, and the dynamics of state-citizen relations from a sociocultural perspective.	Socio-political distrust, moral values towards taxes, culture of compliance, and fiscal ethical norms.	Sociocultural values and distrust between the state and citizens are the main causes of the rise of tax evasion. In a society accustomed to distrust of the state, tax evasion is no longer considered an immoral act.	Jordan

(Putnam et al., 2016)	The empirical study with a multilevel/mixed modeling approach used data from 28 countries at two different time points. Demographic variables are included as control variables.	Power distance, individualism, uncertainty avoidance, masculinity	There is a significant relationship between tax avoidance and the cultural dimension of Hofstede. These results can be used to predict potential tax rates and micro-macroeconomic impacts globally.	Cross country 28 countries
(Brink & Porcano, 2016)	Structural Equation Modeling (SEM) method to analyze the direct and indirect relationships between cultural variables, economic structure, tax morals, and tax avoidance at the state level	Power distance, individualism, uncertainty avoidance, and masculinity	Cultural variables and economic structure have a direct effect on tax avoidance, through changes in tax moral attitudes. Higher tax morale lowers tax avoidance. The influence of these variables differs significantly between developed and developing or transitional countries.	Cross country
(Alasfour et al., 2016)	Quantitative Methods The survey was conducted on 354 respondents from three main groups in Jordan: tax auditors (Income and Sales Department), certified accountants (JCPA holders), and financial managers of publicly traded companies on the Amman Stock Exchange.	Perceptions of corruption, fairness of the tax system, individual moral values, and the influence of religious and social backgrounds.	Corruption lowers tax morale, efficient budget management increases it. High tariff factors, tax system injustice, risk, financial pressure, and social influences influence non-compliance. Individual factors such as gender, age, education, occupation, and religion also affect tax morality.	Jordan
(Andrighetto et al., 2016)	Cross-cultural tax compliance experiments were conducted to compare fiscal honesty behaviors between Italian and Swedish citizens.	National style in fiscal honesty, norms of trust and social integrity.	The average rate of tax evasion did not differ significantly between the two countries. However, there is a national stylistic difference in dishonesty: Swedes tend to be extreme (very honest or very cheating), while Italians are more likely to commit petty cheating (<i>fudging</i>).	Italy and Sweden
(Strielkowsk i & Čábelková, 2015)	Quantitative methods, based on data from the Czech Republic, with a focus on cultural and religious variables, in particular religious behaviors (such as church visits).	Religion (religious practice), national pride, trust in institutions.	Religiosity has a positive effect on tax compliance. National pride also boosts tax morale, but trust in government and attitudes toward state institutions are not significantly related to tax compliance.	Czech Republic

(Source: data processed by researchers, 2025)