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## EXPLORING SEVEN DECADES OF TAX EVASION RESEARCH: A GLOBAL BIBLIOMETRIC MAPPING

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### Abstract:

This study provides a comprehensive bibliometric mapping of tax evasion research spanning seven decades, addressing the need to understand the evolving intellectual structure and global scholarly contributions within this critical field. Despite extensive research, the field lacks a consolidated overview of key authors, influential countries, and collaborative networks, which limits the strategic direction for future studies and policy development. Employing bibliometric techniques, this study analyzed 916 peer-reviewed articles retrieved from the Scopus database, with data cleaning and standardization performed using OpenRefine, and visualized through VOSviewer software to map co-authorship, keyword co-occurrence, and citation patterns. The results reveal that seminal authors such as Robert W Mac Ghee, Friedrich Schneider, and James Alm have been pivotal in shaping the discourse, while the United States, Italy, and Germany dominate in terms of publication volume and citation impact. Emerging economies, such as Malaysia, China, and South Africa, demonstrate a growing research presence but exhibit limited intra-regional collaboration, as evidenced by co-authorship network analyses. Keyword trends indicate a gradual shift from traditional tax evasion themes to more nuanced areas, including behavioral determinants and policy responses. The findings highlight a significant Western-centric research dominance yet emphasize the increasing importance of developing countries in contributing diverse perspectives. This bibliometric mapping provides valuable insights for academics and policymakers aiming to foster more inclusive and contextually relevant tax evasion research, ultimately supporting more effective tax compliance strategies worldwide.

**Keywords:**

Tax Evasion

**Introduction**

Tax evasion remains a pressing global concern due to its negative consequences on public finance and economic stability. Researchers have consistently documented how tax evasion undermines national revenue systems across various regions. For example, Kim and Lee (2023) observed a significant rise in South Korea's investments in offshore financial centres, raising concerns over potential tax evasion. In a related case, the European Union suffered an estimated loss of €134 billion in 2019 alone due to VAT (Value Added Tax) fraud and evasion, illustrating the urgency for more effective enforcement and compliance measures (Burgstaller and Necker, 2023).

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The nexus between tax evasion and economic growth has been widely explored, yielding differing conclusions. Mvunabandi et al. (2024), in a South African study spanning nearly three decades, found that tax evasion and avoidance had a relatively limited effect on economic performance, challenging earlier findings. On the contrary, Vo et al. (2020) introduced a tax evasion index for emerging markets. They found that stronger financial infrastructure, such as enhanced bank access and information exchange, significantly reduces tax evasion. Similarly, Amoh et al. (2023) demonstrated that in Ghana, the strength of institutional frameworks plays a vital role in moderating the impact of tax evasion on development.

Beyond economic and institutional factors, behavioral approaches have contributed to a deeper understanding of tax compliance. Kaçamak (2024) emphasized that compliance is not driven solely by financial factors but also by psychological and situational contexts. Ceccato and Benson (2016), using Sweden as a case study, showed how policy reforms can influence taxpayer behavior through mechanisms aligned with situational crime prevention. These findings suggest that addressing tax evasion requires an integrated strategy that combines policy reforms, institutional capacity, and behavioral insights.

Hence, this bibliometric study focuses on six research questions.

**Research Question**

- RQ1: What are the research trends in tax evasion studies according to the year of publication?
- RQ2: Who writes the most articles?
- RQ3: What is the top ten distribution of research output on tax evasion across different countries?
- RQ4: Who are the top ten authors based on citations by research?
- RQ5: What are the popular keywords related to the study?
- RQ6: What are the co-authorship countries' collaborations?

### **Methodology**

Bibliometric analysis is a systematic, data-driven approach to evaluating scholarly literature by quantitatively examining publication patterns, citation networks, and authorship structures, while also extending beyond traditional literature reviews to reveal influential works, collaborative linkages, and emerging research trends within a specific field (Lim and Kumar, 2024; Zupic and Cater, 2015). As noted by Eck and Waltman (2017), bibliometrics serves as a valuable tool for mapping the intellectual structure and development of a research area through bibliographic data.

In this study, data were sourced from the Scopus database, which was selected due to its broad indexing of peer-reviewed journals, stringent inclusion criteria, and international recognition as a reliable source for bibliometric research (Baas et al., 2020; Bakhmat et al., 2022). The database's comprehensive coverage and consistent data quality make it a preferred choice for research evaluation, academic benchmarking, and policy analysis. A targeted search was carried out using the keywords "tax evasion" within the article titles. Only journal articles were included to maintain a high standard of academic rigor and ensure comparability across sources, in line with recommendations by Severin and Chataway (2021). To avoid language-related inconsistencies, the search was limited to English-language publications, as advised by Dos Santos et al. (2021) and Sivertsen (2016).

Following data extraction, the raw dataset from Scopus required meticulous cleaning and preparation. For this purpose, OpenRefine was employed as an essential preprocessing tool. OpenRefine enabled the identification and correction of typographical errors, the standardization of author names and institutional affiliations, and the removal of duplicate entries (Miller and Vielfaure, 2022). Bortuex (2022) suggests that OpenRefine has its capabilities by clustering and filtering to ensure greater consistency and coherence in the dataset. This enhances the overall accuracy of the analysis. The integration of OpenRefine into the workflow was instrumental in transforming the Scopus export into a structured and reliable dataset for further bibliometric investigation.

Following data refinement, VOSviewer was used to perform in-depth bibliometric mapping. As described by van Eck and Waltman (2010), VOSviewer is a specialized software tool for constructing and visualizing bibliometric networks, including co-authorship, co-citation, and keyword co-occurrence networks. In this study, VOSviewer facilitated the identification of major research clusters, prominent scholars, and thematic concentrations within the literature on tax evasion studies.

By integrating Scopus, OpenRefine, and VOSviewer, this bibliometric analysis offers a comprehensive and systematic overview of scholarly output in the field, revealing the intellectual landscape and potential research gaps related to tax evasion.

### **Data Search Strategy**

The article retrieval process began with a screening sequence to determine the appropriate search terms. Initially, 1,262 articles were gathered from the Scopus database using the keywords "tax evasion," as shown in Table 1. Further filtering and refinement for the bibliometric analysis were applied, as outlined in Table 2. In total, 916 publications related to tax evasion available in the Scopus database as of June 4, 2025, were included in this study.

**Table 1**  
**The Search String**

<b>Scopus</b>	<b>TITLE ("tax evasion") AND (LIMIT-TO (SRCTYPE, "j")) AND (LIMIT-TO (DOCTYPE, "ar")) AND (LIMIT-TO (LANGUAGE, "English")).</b>
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**Table 2**  
**The Selection Criterion is Searching**

<b>Criterion</b>	<b>Inclusion</b>	<b>Exclusion</b>
<b>Timeline</b>	<b>1952-2025 (June)</b>	<b>-</b>
<b>Language</b>	<b>English</b>	<b>Non-English</b>
<b>Document Type</b>	<b>Article</b>	<b>Non-Article</b>
<b>Source type</b>	<b>Journal (Article)</b>	<b>Book series, Book, Trade journal</b>

**Data Analysis**

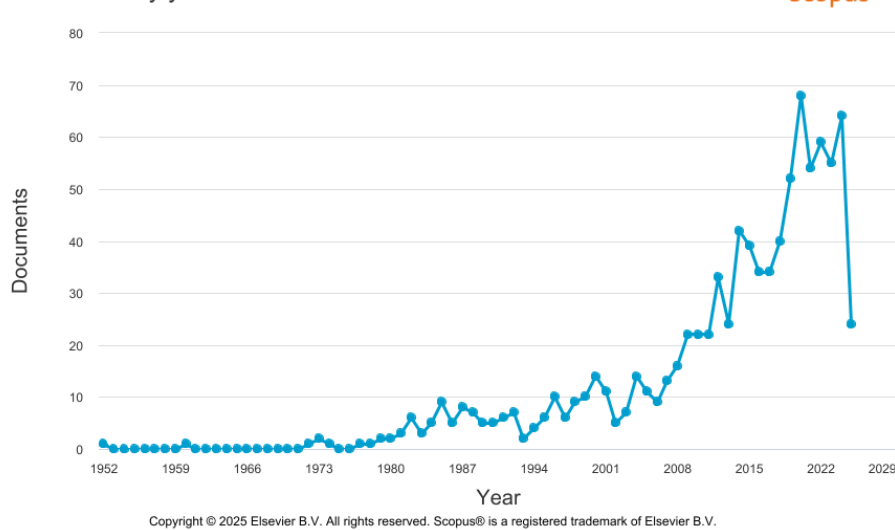
VOSviewer, developed by Nees Jan van Eck and Ludo Waltman, is a widely used tool in bibliometric and scientometric research due to its strong capability to visualize and analyze patterns in scientific literature (van Eck and Waltman, 2009; van Eck and Waltman, 2010). It allows researchers to create intuitive network maps, explore co-authorship, co-citation, and keyword co-occurrence relationships, and generate clustering and density visualizations that make complex data more accessible (J. Li and Wei, 2022; Y. Li and Zhou, 2021; Nan et al., 2023; Zou et al., 2025). Known for its user-friendly interface and ability to process large datasets, VOSviewer is effective in handling data formats, such as RIS and CSV from Scopus, enabling researchers to construct detailed graphic networks and identify research trends. In this study, version 1.6.20 of VOSviewer was used to analyze data related to tax evasion and tax compliance, providing clear insights into the intellectual structure and thematic evolution of the field.

### Result And Finding

Out of 1,262 articles in the beginning step, 916 of them focus on tax evasion after filtering and feature the substance of this issue.

#### *RQ1: What Are The Research Trends In Tax Evasion Studies According To The Year Of Publication?*

Documents by year



**Figure 1: Documents by Year.**

Figure 1 illustrates the trend of scholarly publications on tax evasion from 1952 to 2025, revealing a clear growth trajectory in academic interest over time. Between 1952 and the late 1990s, the volume of publications remained minimal and sporadic, typically under ten per year. This limited output suggests that tax evasion had not yet emerged as a mainstream research topic. The early literature was likely constrained by the limited availability of international data, weaker enforcement regimes, and a lower prioritization of tax compliance issues in both policy and academia. During this early stage, publications were mostly descriptive and isolated, reflecting foundational discourse rather than systematic inquiry.

A more noticeable upward trend begins in the early 2000s, as shown in Figure 1, where publication counts gradually increase, reaching the 30s and 40s by the mid-2010s. This growth aligns with the global discourse on tax justice, regulatory reforms, and the proliferation of cross-border tax planning. The sharp rise in publications after 2010 may also be attributed to the aftermath of the 2008 global financial crisis. This reignited interest in issues like tax evasion, tax morale, and government accountability. During this period, research on tax evasion became increasingly interdisciplinary, drawing attention from scholars in economics, accounting, public policy, and law.

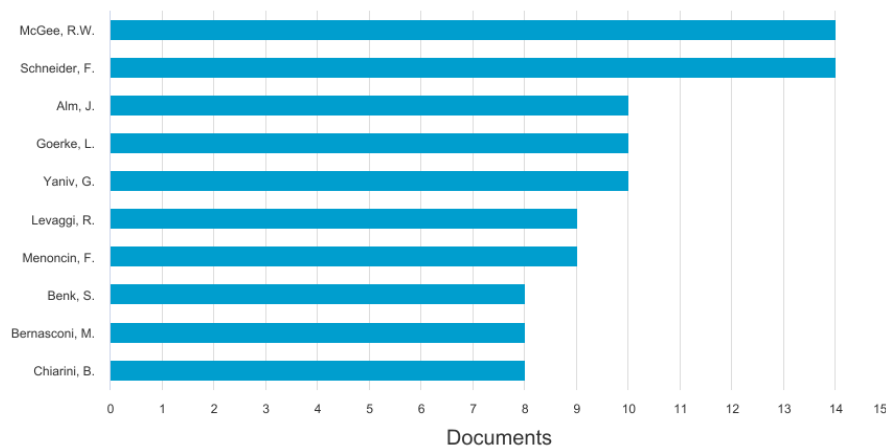
The most active period, as illustrated in Figure 1, spans from 2019 to 2024, with the peak output recorded in 2020 (68 publications). This surge reflects the heightened global focus on fiscal capacity during the COVID-19 pandemic, coupled with international efforts to enhance transparency and compliance, such as the OECD's BEPS initiative and digital taxation debates (OECD, 2020). In 2024 alone, 64 articles were published, and 2025 has already produced 24 publications within the first half of the year, suggesting this momentum will likely continue. The sustained scholarly output underscores the continued relevance of tax evasion in an era of digitalization, increasing inequality, and regulatory reform. It also signals a mature and data-driven research field, with increasing reliance on empirical and policy-oriented analysis.

### RQ2: Who Writes The Most Articles?

#### Documents by author

Compare the document counts for up to 15 authors.

Scopus



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**Figure 2: Documents by Top 10 Author (World).**

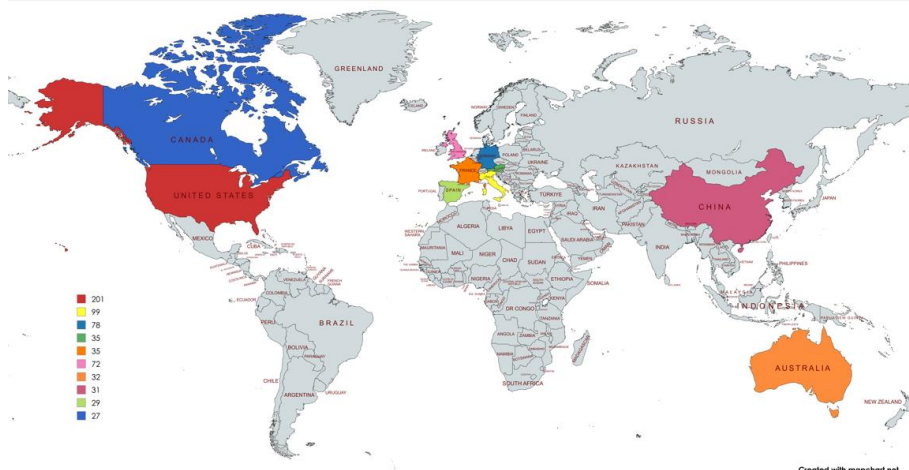
The bar chart in Figure 2 identifies the top ten authors by publication count in the domain of tax evasion research. Leading the list are McGee, R.W., and Schneider, F., each with 14 publications, reflecting their prominent and sustained contributions to the literature. McGee is well known for his normative and ethical discourse on tax evasion, particularly in developing countries, which often addresses tax compliance from a philosophical and moral standpoint. Schneider, on the other hand, is widely recognized for his empirical work on the shadow economy and the integration of tax evasion into broader macroeconomic contexts, especially concerning informal sector dynamics. Their dominance highlights two important pillars of the tax evasion discourse: ethical justification and economic modeling.

Following closely are Alm, J., Goerke, L., and Yaniv, G., each with 10 publications, signifying their consistent scholarly engagement over time. Alm is widely regarded for advancing experimental and behavioral approaches in tax compliance research, particularly in applying economic theory to real-world compliance behavior. Goerke and Yaniv also contribute to

theoretical frameworks, with Goerke focusing on labor economics and Yaniv delving into microeconomic modeling of evasion decisions. Their presence among the top contributors underscores the evolving sophistication of the field, where tax evasion is no longer merely a compliance issue but a multi-layered behavioral and institutional phenomenon. These scholars have shaped the theoretical backbone of modern tax evasion analysis.

The remaining authors—Levaggi, R., Menoncin, F., Benk, S., Bernasconi, M., and Chiarini, B.—with publication counts ranging from 8 to 9, add considerable value by expanding the field's empirical reach and interdisciplinary nature. Notably, Bernasconi and Chiarini have addressed issues relating to public finance and the interaction between policy instruments and taxpayer behavior in Europe. Benk has explored tax morale and compliance behavior in transitional economies, contributing to the comparative tax compliance literature. The diversity of geographical focus and methodological approaches among these authors suggests that *tax evasion* is a globally relevant topic, attracting expertise from varied academic and regional backgrounds. This diversity reinforces the robustness of the tax evasion field and

***RQ3: What Is The Top Ten Distribution of Research Output On Tax Evasion Across Different Countries?***



**Figure 3: Documents by Country (Top 10).**

Figure 3 demonstrates that the United States leads the field of tax evasion research with a significant margin, recording 201 publications, which is more than double the output of the second-ranked country. This dominance reflects the United States' deep academic infrastructure, broad research funding base, and the country's complex and evolving tax system that offers fertile ground for scholarly inquiry. US-based researchers, such as Alm and McGee, have significantly shaped the theoretical and experimental approaches in the literature, particularly in the areas of tax compliance behavior, fiscal ethics, and public finance. The high publication output also suggests active engagement between academia and policy institutions in addressing tax evasion challenges at both the federal and state levels.

Following the United States, Italy (99), Germany (78), and the United Kingdom (72) emerge as key European contributors. These countries have long-standing traditions in public finance and economic research, with scholars frequently publishing on the institutional, political, and socio-economic dimensions of tax evasion. In Italy, researchers such as Bernasconi and Chiarini have extensively examined tax evasion within the context of fiscal decentralization and informal economies. German contributions often employ theoretical or experimental economic modeling approaches. At the same time, the United Kingdom literature includes both legal and administrative perspectives. Together, these nations underscore Europe's intellectual investment in understanding tax evasion through both normative and empirical lenses, especially in light of high tax burdens and political debates around fiscal justice.

Other notable contributors include Austria (35), France (35), Australia (32), China (31), Spain (29), and Canada (27), reflecting a geographically diverse interest in tax evasion research. Austria's presence is particularly linked to the prolific output of Friedrich Schneider, whose global estimates of the shadow economy remain foundational. China's growing engagement signals a rising academic interest in the compliance challenges within developing and transitional economies. Similarly, Canada and Australia demonstrate steady output tied to their evolving tax policy reforms and interest in tax morale. This international spread not only reinforces tax evasion as a global issue but also highlights regional variations in research focus, ranging from enforcement and digital taxation to informal economies and taxpayer psychology.

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Table 3 indicates the most highly cited scholarly works in the field of tax evasion, with the most influential being the classic article by Allingham and Sandmo (1972), "*Income tax evasion: a theoretical analysis*", published in the *Journal of Public Economics* (Q1), cited 2,470 times. This landmark paper introduced the foundational economic model of tax evasion, framing it as a rational decision-making problem based on deterrence theory. Other early theoretical contributions that further developed this framework include those of Yitzhaki (1974) and Srinivan (1973), also published in the same journal, with 596 and 261 citations, respectively. Their prominence underscores the enduring impact of early public finance scholarship on shaping the theoretical structure of tax evasion research.

Recent years have seen a methodological shift toward empirical, experimental, and interdisciplinary studies. For example, Fisman and Wei (2004) analyzed Chinese trade data to examine the relationship between tax rates and evasion (*Journal of Political Economy*, Q1), earning 378 citations. Alm (2012) contributed a comprehensive review of experimental and field studies on evasion behavior, published in *International Tax and Public Finance* (Q2), with 341 citations. Notably, Alstadsaeter et al. (2019), with 247 citations, explored the link between tax evasion and inequality in the *American Economic Review* (Q1), reflecting increased global attention to the socio-economic implications of hidden wealth. These studies highlight the field's evolution toward real-world data and complex policy-oriented questions.

Additionally, Crocker and Slemrod (2005) addressed corporate tax evasion in the context of agency theory (*Journal of Public Economics*, Q1), while Richardson (2006) examined cross-country determinants of evasion from an accounting perspective. Gordon (1989) contributed a behavioral dimension, analyzing how morality and reputation influence compliance. Importantly, the final author in the table, Pommerehne (1996), investigated the impact of tax



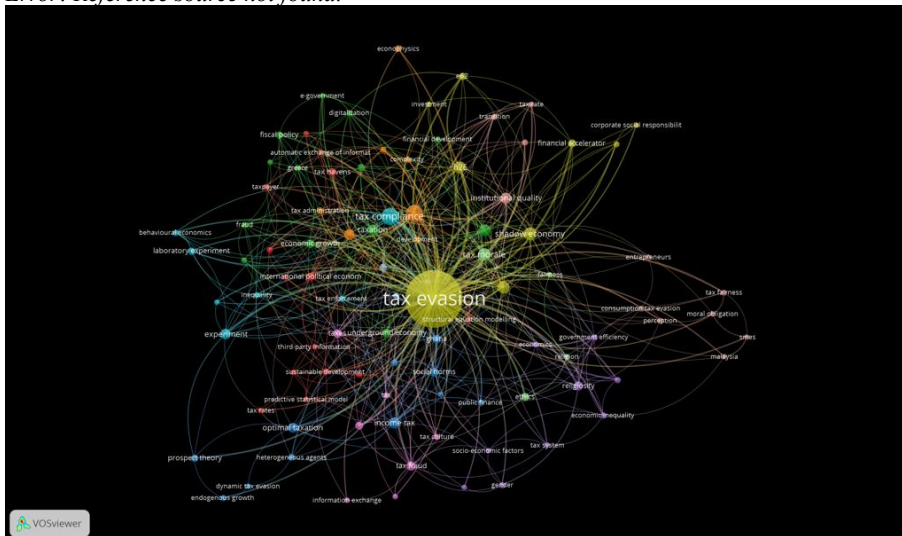
rates and administration on Swiss taxpayers (*Public Choice*, Q1), receiving 228 citations. His inclusion reinforces the relevance of institutional quality and tax enforcement as critical themes. Collectively, these top-cited works reflect the diversity of disciplinary approaches—economics, public policy, accounting, and behavioral science—that have enriched the tax evasion literature and solidified its academic significance.

**Table 3: Top 10 Authors Based On Citation (World).**

Authors	Title	Year	Source title	Quartiles	Cited by
Allingham M.G.; Sandmo A.	Income tax evasion: a theoretical analysis	1972	Journal of Public Economics	Q1	2470
Yitzhaki S.	Income tax evasion: A theoretical analysis	1974	Journal of Public Economics	Q1	596
Fisman R.; Wei S.-J.	Tax rates and tax evasion: Evidence from "missing imports" in China	2004	Journal of Political Economy	Q1	378
Alm J.	Measuring, explaining, and controlling tax evasion: Lessons from theory, experiments, and field studies	2012	International Tax and Public Finance	Q2	341
Crocker K.J.; Slemrod J.	Corporate tax evasion with agency costs	2005	Journal of Public Economics	Q1	267
Srinivasan T.N.	Tax evasion: A model	1973	Journal of Public Economics	Q1	261
Alstadsæter A.; Johannesen N.; Zucman G.	Tax evasion and inequality	2019	American Economic Review	Q1	247
Richardson G.	Determinants of tax evasion: A cross-country investigation	2006	Journal of International Accounting, Auditing and Taxation	Q2	246
Gordon J.P.P.	Individual morality and reputation costs	1989	European Economic Review	Q1	242

	as deterrents to tax evasion				
Pommerehne W.W.	Tax rates, tax administration, and income tax evasion in Switzerland	1996	Public Choice	Q1	228

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**Figure 4: Network Visualization Map of Keywords' Co-Occurrence.**

Figure 4 presents the keyword co-occurrence analysis from VOSviewer, revealing dominant themes in the literature on tax-related research. As expected, “tax evasion” is the most central term with the highest occurrence (512) and total link strength (647), positioning it as the primary node within the knowledge domain. Closely related concepts such as “tax compliance” (48, 71), “corruption” (47, 104), “shadow economy” (27, 49), and “tax morale” (26, 44) further emphasize the critical role of behavioral and institutional dimensions in explaining tax evasion phenomena. These keywords reflect sustained scholarly attention on how both individual taxpayer behavior and structural governance issues intersect to influence compliance levels.

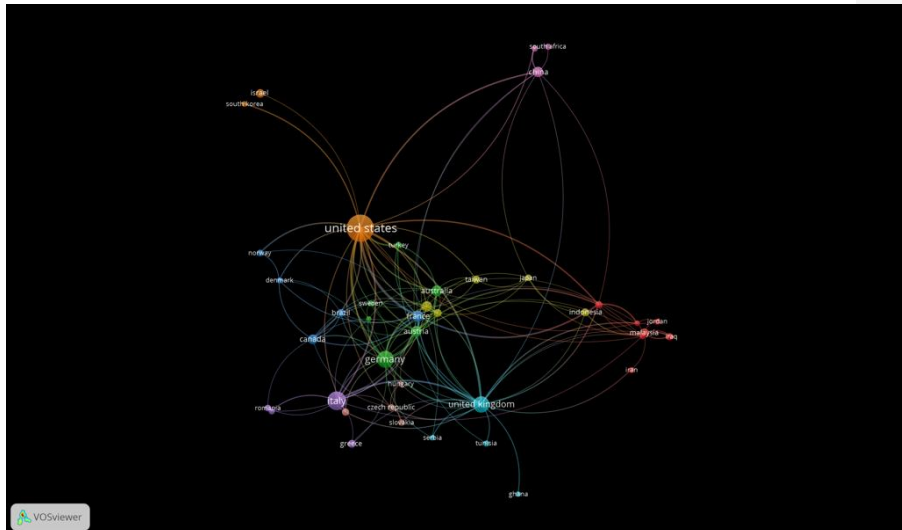
Beyond the core tax-related constructs, several interdisciplinary themes are also prominent. For instance, the terms “informal economy” (21, 41), “institutional quality” (20, 44), and “religiosity” (14, 25) suggest a growing recognition of the sociocultural and institutional environments that shape tax behavior, particularly in emerging economies. Meanwhile, keywords such as “experiment” (17, 27), “prospect theory” (9, 13), and “behavioral economics” (6, 13) reveal the adoption of experimental and behavioral methodologies to examine taxpayer decision-making processes. The co-occurrence of “tax avoidance” (25, 54),

“tax fraud” (14, 31), and “tax havens” (11, 19) indicates that evasion is not merely individual non-compliance but also includes complex, often international schemes requiring regulatory attention.

Lastly, th

e inclusion of terms like “digitalization” (7, 20), “machine learning” (5, 6), and “predictive statistical model” (5, 9) highlights an emerging trend in methodological innovation. These keywords imply a shift toward utilizing technology and data-driven tools to enhance tax enforcement and compliance prediction. Additionally, keywords such as “ethics” (11, 16), “fairness” (5, 12), and “equity” (6, 18) reflect normative concerns and the importance of perceived justice in tax systems. Overall, the keyword landscape in Figure 4 illustrates a rich and expanding research terrain that integrates economics, governance, technology, and psychology to address the persistent challenge of tax evasion.

#### ***RQ6: What Are Co-Authorship Countries' Collaborations?***



**Figure 5: Countries Whose Authors Collaborate On Tax Evasion.**

Figure 5 illustrates the global collaboration patterns in tax-related research based on country co-authorship analysis. The results show that developed countries dominate the collaborative network, with the United States positioned as the most influential and central contributor. It frequently collaborates with countries in Europe, such as the United Kingdom, Germany, France, and Italy, forming a strong transatlantic research hub. This suggests a well-established academic network where knowledge sharing and joint research projects are actively pursued, resulting in higher visibility and impact.

European countries demonstrate consistent collaboration among themselves and with other regions. For instance, countries like the United Kingdom, France, and Germany often appear in shared authorship networks, indicating strong intra-European cooperation. Meanwhile, smaller European nations such as Norway, the Netherlands, and Austria also participate in

international collaborations, contributing significantly to the research discourse despite having a lower number of publications. These partnerships reflect a mature and interconnected academic environment that promotes joint intellectual efforts and research synergy.

In contrast, collaboration among developing countries is still in its early stages and remains limited. Countries from Asia, Africa, and Latin America, such as Malaysia, Nigeria, India, and Brazil, are contributing to the field but tend to engage less in cross-border co-authorships. Meanwhile, some efforts are visible—especially through collaborations with developed countries—these regions still face challenges in integrating into the global research network. Strengthening international partnerships, particularly with well-established academic institutions, could enhance their visibility and impact in tax research.

### ***Conclusion***

The purpose of this bibliometric analysis was to systematically examine the global landscape of tax evasion research over seven decades. The study aimed to uncover the underlying structure, development patterns, and emerging trends that characterize the body of literature within this domain. The analysis focused on identifying influential publications, leading contributors, dominant research themes, and the geographical distribution of scholarly outputs in the field of tax evasion.

Several key findings emerged from this comprehensive review. Firstly, there has been a marked increase in scholarly attention to tax evasion, especially in the last two decades, indicating a growing academic and policy-related interest in the subject. The results revealed that a limited number of countries dominate research output, with most high-impact contributions originating from developed nations. In terms of collaboration, there remains a significant concentration of partnerships within regional and linguistic boundaries, suggesting room for more cross-border research engagement. The analysis also identified specific journals, authors, and institutions that have played pivotal roles in shaping the discourse on tax evasion. Moreover, thematic clustering exposed a gradual evolution from traditional economic theories towards more interdisciplinary approaches, incorporating the behavioral, legal, and technological dimensions of tax compliance and evasion.

This study contributes to the existing body of knowledge by offering a macro-level view of scholarly activity in tax evasion research, which has not been comprehensively mapped using bibliometric methods before. It highlights the prolific authors and institutions and the thematic progression and shifts in focus that have occurred over time. The analysis serves as a resourceful guide for academics, practitioners, and policymakers seeking to understand the foundational and emerging areas of interest in the field.

From a practical standpoint, the findings offer several implications. Policymakers can utilize the identified research trends to inform the design of more effective tax compliance strategies. At the same time, academic institutions can use this insight to align their future research agendas with global priorities. Additionally, by highlighting underexplored areas, the study opens pathways for researchers to address gaps, particularly in developing economies where tax evasion remains a pressing concern.

Nonetheless, the study is subject to certain limitations. The reliance on a single bibliographic database may have excluded relevant publications indexed elsewhere, and citation metrics may not fully reflect the qualitative impact of scholarly contributions. Furthermore, language and access restrictions might have constrained the inclusion of research from non-English sources. Future investigations could broaden the scope by incorporating multiple databases, alternative metrics, and qualitative content analysis to offer a more nuanced understanding of the research landscape.

In conclusion, this bibliometric analysis underscores the importance of systematically examining academic trends to better understand the evolution and trajectory of research on tax evasion. By mapping out the intellectual structure of the field, this study provides a foundation for future scholarship. It contributes to a more coherent and informed development of research in the global fight against tax non-compliance.

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