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# Identifying the Factors Influencing Taxpayers' Compliance Patterns from a Behavioral Economics Perspective Using the Meta-Synthesis Method

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## ABSTRACT

This study was conducted with the aim of identifying the factors influencing taxpayers' compliance patterns from a behavioral economics perspective and presenting a comprehensive analytical framework, using the meta-synthesis method. In terms of purpose, the study is applied, and in terms of nature, it is descriptive–analytical. In order to aggregate and integrate the findings of previous studies, the seven-step meta-synthesis approach was employed. In the first step, the research questions were formulated based on four components: "what," "who," "when," and "how." Subsequently, through a systematic search of national and international scientific databases, a total of 500 studies published between 2000 and 2025 were identified. After applying inclusion and exclusion criteria and evaluating the methodological quality of the studies using the Critical Appraisal Skills Programme (CASP) tool, 40 articles with appropriate quality (scores above 31) were ultimately selected for final analysis. To assess the reliability of coding, Cohen's kappa coefficient was used, yielding a value of 0.867, which indicates a high level of agreement and satisfactory reliability of the coding extraction instrument. In the analysis phase, through the extraction and integration of conceptual codes, indicators were categorized into homogeneous groups, resulting in the identification of 8 main dimensions, 32 indicators, and 96 components. The final dimensions include: individual psychological factors, social and cultural norms, institutional and governmental trust, behavioral incentives and penalties, behavioral design of the tax system, financial and tax literacy, economic and situational factors, and experience and interaction with the tax system. The results indicated that "tax attitude" had the highest frequency and weight among the indicators and plays a central role in shaping compliance behavior. Additionally, variables such as non-monetary incentives, trust in the tax authority, law-abiding culture, and descriptive norms were found to be highly significant. In contrast, some indicators, such as computational skills and tax awareness, had relatively lower weights, although they play a complementary role in sustaining compliance. To determine the relative importance of each indicator, Shannon entropy was applied, enabling the quantification of qualitative data and the determination of the informational weight of each category. The findings suggest that tax compliance is not solely a function of penalty severity and the probability of detection; rather, it is influenced by cognitive, emotional, and normative mechanisms, as well as perceptions of fairness and institutional trust. Accordingly, effective tax policy requires an integrative approach that, in addition to deterrence tools, focuses on modifying attitudes, strengthening social capital, enhancing transparency and fairness, implementing intelligent behavioral design in the tax system, and improving taxpayer experience.

**Keywords:** tax compliance, behavioral economics, meta-synthesis, tax attitude, institutional trust, social norms, Shannon entropy, tax policy.


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## Introduction

Tax compliance represents a cornerstone of fiscal sustainability and effective public governance, particularly in developing and emerging economies where tax revenues constitute a primary source of government funding. Despite its importance, achieving high levels of voluntary tax compliance remains a persistent challenge for policymakers due to the complex interplay of economic, psychological, social, and institutional factors that shape taxpayer behavior. Traditional economic theories, particularly the deterrence model, have historically emphasized the roles of audit probability and penalty severity in influencing compliance decisions. However, empirical evidence increasingly demonstrates that such models alone are insufficient to fully explain taxpayer behavior, thereby necessitating the integration of behavioral economics perspectives into tax compliance research (1, 2).

Behavioral economics provides a more comprehensive framework by incorporating cognitive biases, social norms, moral considerations, and emotional responses into the analysis of economic decision-making. Within this framework, taxpayers are not viewed as purely rational actors but as individuals whose decisions are influenced by bounded rationality, heuristics, and contextual factors. Recent studies have highlighted that behavioral interventions, such as nudges and framing effects, can significantly enhance compliance without relying solely on enforcement mechanisms (3). This shift toward a behavioral perspective underscores the importance of understanding the underlying determinants of compliance beyond purely financial incentives.

One of the most critical psychological determinants of tax compliance is taxpayer attitude toward taxation. Tax attitude reflects individuals' beliefs about the fairness, necessity, and legitimacy of taxes, and it has been consistently identified as a key predictor of compliance behavior. Studies have shown that positive tax attitudes, shaped by perceptions of fairness and trust in authorities, significantly increase voluntary compliance (4, 5). Conversely, negative attitudes, often driven by perceptions of corruption or inefficiency in government spending, can lead to higher levels of tax evasion and resistance (6, 7). These findings emphasize the importance of fostering favorable taxpayer attitudes through transparent and accountable governance.

Institutional trust, particularly trust in government and tax authorities, has emerged as another central factor influencing tax compliance. Trust reduces the perceived need for strict enforcement and encourages cooperative behavior among taxpayers. Empirical evidence indicates that when taxpayers perceive government institutions as legitimate, transparent, and efficient, they are more likely to comply voluntarily (8, 9). Conversely, environments characterized by political instability or perceived corruption tend to undermine trust and reduce compliance rates. In such contexts, even well-designed tax policies may fail to achieve desired outcomes due to a lack of institutional credibility.

Social and cultural norms also play a significant role in shaping compliance behavior. Taxpayers are influenced not only by their individual preferences but also by the behaviors and expectations of others within their social environment. Descriptive norms, which reflect perceptions of how others behave, and injunctive norms, which represent perceived social expectations, both contribute to compliance decisions. Research has shown that individuals are more likely to comply when they believe that others are also complying, highlighting the importance of social conformity and peer influence (10, 11). Cultural dimensions, including values related to collectivism, law-abiding behavior, and civic responsibility, further reinforce these effects and contribute to variations in compliance across different societies (12, 13).

In addition to psychological and social factors, economic and situational conditions significantly affect taxpayers' ability and willingness to comply. Factors such as income level, liquidity constraints, economic instability, and inflation can influence compliance behavior by altering taxpayers' capacity to meet their obligations. Studies have demonstrated that individuals facing financial hardship are more likely to engage in non-compliance, even when they hold positive attitudes toward taxation (14, 15). Moreover, the presence of an informal economy and weak regulatory oversight can create opportunities for tax evasion, further complicating enforcement efforts (16).

Financial and tax literacy represent another important dimension of compliance. Taxpayers with higher levels of knowledge about tax laws, procedures, and obligations are better equipped to comply accurately and efficiently. Empirical findings suggest that financial literacy enhances compliance by reducing errors, increasing awareness of legal requirements, and improving perceptions of fairness (4, 9). Conversely, limited tax knowledge can lead to unintentional non-compliance and increased reliance on informal practices, particularly in complex tax systems.

The design of the tax system itself also plays a crucial role in influencing compliance behavior. Simplified procedures, user-friendly interfaces, and clear communication can reduce the cognitive burden associated with tax compliance and encourage voluntary participation. The adoption of electronic tax systems, for instance, has been shown to improve compliance by enhancing accessibility, transparency, and efficiency (17). Additionally, behavioral design elements such as default options, reminders, and personalized messages can further promote compliance by leveraging psychological insights into decision-making processes (3, 18).

Behavioral incentives and penalties remain integral components of tax compliance strategies, but their effectiveness depends on how they are perceived and implemented. While financial penalties and audits can deter non-compliance, excessive reliance on punitive measures may undermine trust and reduce intrinsic motivation. Conversely, positive incentives, such as tax discounts, recognition, and social rewards, can reinforce compliant behavior and foster a cooperative relationship between taxpayers and authorities (16, 19). The balance between enforcement and encouragement is therefore critical in designing effective tax policies.

Religious beliefs and moral values further contribute to compliance behavior by shaping individuals' sense of obligation and ethical responsibility. Research indicates that religiosity can strengthen the relationship between tax attitudes and compliance by promoting moral norms that discourage evasion (20, 21). Similarly, tax morale, defined as the intrinsic motivation to pay taxes, has been identified as a key determinant of compliance across different contexts. High levels of tax morale are associated with greater willingness to comply voluntarily, even in the absence of strong enforcement mechanisms.

The interaction between taxpayers and the tax system also influences compliance outcomes. Positive experiences, characterized by responsive services, fair treatment, and effective communication, can enhance satisfaction and encourage repeat compliance. In contrast, negative interactions, such as bureaucratic complexity or perceived discrimination, may lead to dissatisfaction and increased resistance. Studies have shown that improving service quality and fostering constructive engagement with taxpayers can significantly enhance compliance rates (17, 18).

Furthermore, the broader political and institutional environment shapes compliance behavior by influencing perceptions of legitimacy and accountability. Political stability, effective governance, and transparent policymaking contribute to higher levels of trust and compliance, while instability and corruption undermine these relationships. The politics of tax policy, including debates over fairness and redistribution, also affect taxpayers' willingness to comply, particularly in contexts where tax systems are perceived as inequitable (6, 22).

Despite the growing body of literature on tax compliance, there remains a need for a comprehensive framework that integrates these diverse factors within a unified analytical model. Many existing studies focus on specific determinants or contexts, limiting their generalizability and practical applicability. A meta-synthesis approach offers a systematic method for aggregating and synthesizing findings from multiple studies, thereby providing a more holistic understanding of the factors influencing compliance behavior. By identifying common themes and patterns across the literature, such an approach can contribute to the development of more effective and evidence-based tax policies.

Given the multidimensional nature of tax compliance, policymakers must adopt an integrated approach that combines economic, psychological, and institutional strategies. This includes enhancing transparency, building trust, simplifying tax procedures, promoting financial literacy, and leveraging behavioral insights to design effective interventions. The integration of these elements can create a more supportive environment for voluntary compliance and reduce reliance on coercive measures.

Therefore, the aim of this study is to identify the factors influencing taxpayers' compliance patterns from a behavioral economics perspective using the meta-synthesis method and to develop a comprehensive analytical framework for improving tax compliance.

## Methods and Materials

The present study is applied in terms of purpose and descriptive–analytical in nature. To identify the factors influencing taxpayers' compliance patterns from a behavioral economics perspective, the meta-synthesis method was employed. Meta-synthesis is a type of qualitative study that examines the information and findings of other qualitative studies with related and similar topics. Accordingly, the sample for meta-synthesis is formed from selected qualitative studies based on their relevance to the research question. Meta-synthesis is not merely an integrative review of qualitative literature. Moreover, it is neither an analysis of secondary data nor primary data from selected studies; rather, it involves the analysis of the findings of those studies. By providing a systematic perspective for researchers through the integration of various qualitative studies, meta-synthesis facilitates the discovery of new and fundamental themes and metaphors, thereby enhancing existing knowledge and offering a comprehensive and extensive view of the issues. Meta-synthesis requires the researcher to conduct a precise and in-depth review and to synthesize the findings of relevant qualitative studies. In this approach, the researcher integrates secondary data derived from the results of other studies to address the research objectives and generate new findings. In the present study, in the first step, the categories of taxpayers' compliance patterns from a behavioral economics perspective were identified using the meta-synthesis method.

## Findings and Results

To achieve the main objective of the study, which is identifying the factors influencing taxpayers' compliance patterns from a behavioral economics perspective using the meta-synthesis method, the approach proposed by Margarete Sandelowski and Julie Barroso (2007) was applied.

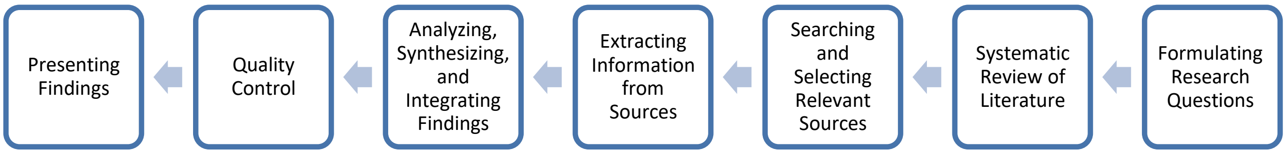


**Figure 1. Seven-step meta-synthesis model (adapted from Sandelowski and Barroso, 2007)**

**Step One: Formulating Research Questions**

The first step in the meta-synthesis method involves formulating research questions. These questions are generally structured based on four parameters: “what,” “who,” “when,” and “how.” These parameters guided the categorization and analysis of dimensions in developing the model of taxpayers’ compliance patterns from a behavioral economics perspective.

**Table 1. Research Questions**

| Parameter | Research Question |
|---|---|
| What | Identifying the components of the taxpayers’ compliance model from a behavioral economics perspective |
| Who | Various sources including books, articles, and reports related to the taxpayers’ compliance model from a behavioral economics perspective |
| When | All studies published between 2000 and 2025 |
| How | Thematic examination, identification and note-taking, extraction of key points, and conceptual analysis |

In the first stage of implementing the meta-synthesis method, it is essential to formulate the research questions. These questions consist of four main components: what, who, when, and how. For accurate implementation, it is necessary to address the main research questions at the outset. Understanding how to conduct a meta-synthesis study and interpret its findings requires a clear conceptual framework. This framework is established based on the four fundamental questions, each reflecting specific aspects of the research process. In the continuation of the study, each of these questions is elaborated upon in separate subsections. Formulating research questions is one of the most critical and initial steps in implementing the meta-synthesis method. If this stage is conducted properly, the research process can proceed consistently and without error. Given the complexity of the meta-synthesis method, its application is typically reserved for specialized and significant research domains.

**Step Two: Systematic Review of Literature**

Numerous reputable scientific databases worldwide are accessible online, including both Persian and English sources relevant to this study. Accordingly, the keywords used were searched in both languages. Each research study typically provides an abstract that includes keywords at the end. Scientific databases utilize these keywords to retrieve relevant results for researchers. Studies related to the present topic were identified through these keywords. The more precise the keyword selection, the more relevant the identified studies. The keywords used in this study are presented in the following table.

**Table 2. Keywords Used for Conducting Step Two of the Meta-Synthesis**

| Persian Equivalent of Key Concepts | English Keywords Used |
|---|---|
| تمکین مالیاتی و اقتصاد رفتاری | Tax Compliance and Behavioral Economics |
| عوامل رفتاری مؤثر بر تمکین مالیاتی مؤدیان | Behavioral Factors Affecting Taxpayer Compliance |
| رفتار مالیات دهندگان و عوامل تعیین کننده روانشناختی | Taxpayer Behavior and Psychological Determinants |

In this section, various keywords used for data collection were presented, and different sources for gathering the required data were introduced. In this study, all data and information were obtained from the identified databases and sources. For international studies, Google Scholar and ScienceDirect were utilized. Accordingly, through reviewing and identifying studies via the National Library search system and other libraries, research centers, and platforms such as Academic Jihad (SID), Noor Specialized Journals Database, national conference proceedings, national publication databases, IranDoc, IEEE, and ScienceDirect, and using relevant keywords in the title field, a total of 500 studies were identified.

**Step Three: Searching and Selecting Relevant Studies**

In the meta-synthesis method, it is essential to establish specific criteria for selecting the identified studies. This principle applies to all secondary analysis methods. In such approaches, not all studies are suitable for inclusion in the final analysis; therefore, a process of screening and filtering must be conducted. In other words, studies must pass through a rigorous selection process to identify the most appropriate ones for analysis. Inclusion criteria in meta-synthesis refer to the standards used to select the collected studies. In the previous section, the method for identifying relevant studies through keyword searches was explained. In this stage, the objective is to use inclusion criteria to retain only the most relevant and high-quality findings. In simpler terms, a sampling process is conducted. If the statistical population consists of all studies conducted on a specific topic, the sample includes those selected based on the inclusion criteria.

In quantitative research, various sampling methods exist, such as random sampling. However, in qualitative research, sampling is generally purposive. Since meta-synthesis is a subset of qualitative research, purposive sampling is applied in this method as well, based on predefined inclusion criteria.

The development of these criteria is carried out based on the opinions of researchers and subject-matter experts, and there is no single fixed or universal standard for conducting such studies. In qualitative methods, the role of the researcher is significantly more prominent than in quantitative approaches. Qualitative research provides greater flexibility, allowing researchers to apply higher levels of creativity. The criteria must be designed in a way that encompasses all findings aligned with the research topic.

The inclusion criteria are as follows:

First criterion: Articles and studies must be published within the relevant field.

Second criterion: Since the meta-synthesis method deals primarily with qualitative data, studies employing appropriate qualitative methods—such as interviews, observation, and systematic literature reviews—are included. Additionally, quantitative studies, including survey-based, experimental, and correlational research that yield qualitative insights and address the research topic, are also considered.

Third criterion: Studies must report sufficient data and information relevant to the research objectives.

Fourth criterion: Studies must have undergone a peer-review process and be available either online or in full published form.

Fifth criterion: Articles and studies must have been published between 2000 and 2025.

Sixth criterion: Studies must have examined the research topic using scientific methods and provided appropriate analytical solutions.

The exclusion criteria are as follows:

First criterion: Studies that did not provide sufficient information related to the research objectives.

Second criterion: Studies conducted with identical titles and objectives.

Third criterion: Studies lacking an appropriate methodological framework.

Fourth criterion: Studies that did not provide sufficient information related to the research objectives.

Fifth criterion: Studies lacking adequate scientific quality due to publication in low-quality journals.

Subsequently, using the Critical Appraisal Skills Programme (CASP), each article was evaluated in terms of quality based on ten criteria listed in the table below. Each article received a score ranging from 1 to 5 for each criterion. Articles with a total score of 31 or higher were considered methodologically sound and retained, while the remaining articles were excluded. Based on the total scores obtained, the articles were classified into qualitative categories as shown below.

Scoring system for articles:

41–50: Excellent (E)

31–40: Very Good (VG)

21–30: Good (G)

11–20: Fair (F)

0–10: Poor (P)

**Table 3. CASP Evaluation Criteria**

| No. | Question Title | Description |
|---|---|---|
| 1 | Research Objectives | Is the selected article aligned with the objectives of the present study? |
| 2 | Timeliness | Is the information presented in the article up to date? |
| 3 | Research Design | How appropriate is the research design used in the article? |
| 4 | Sampling Method | How is the statistical population and selected sample evaluated in the article? |
| 5 | Data Collection | How appropriate is the method of data collection used in the article? |
| 6 | Transferability | Can the findings of the article be generalized or applied to other contexts? |
| 7 | Ethical Considerations | Are ethical principles, such as proper referencing, observed in the article? |
| 8 | Accuracy of Data Analysis | To what extent is the data analysis conducted accurately? |
| 9 | Clarity of Findings | How clear and comprehensible are the findings presented in the article? |
| 10 | Research Value | What is the overall value of the article? |

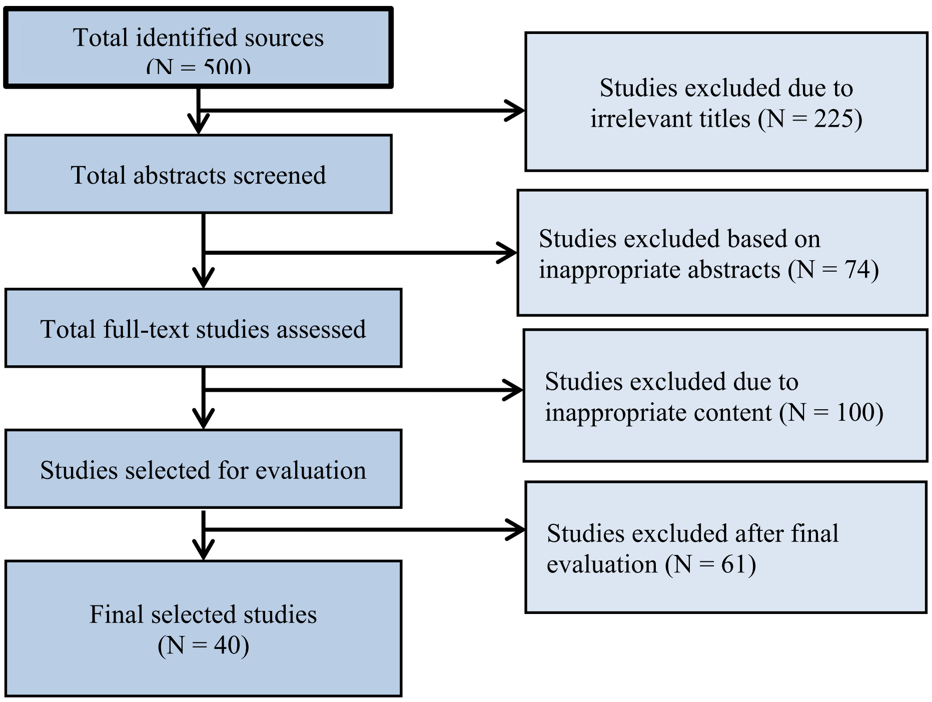


**Figure 2. Review and selection process**

Accordingly, articles with scores above 31 were retained, while those scoring below 31 were excluded from further analysis.

At this stage, during each iteration of the review process, a number of articles were excluded and not considered in the meta-synthesis process. The review and selection procedure in this study is summarized in Figure 2.

In this step, the 500 studies identified in the previous stage were carefully reviewed through multiple screening phases to eliminate studies that were not aligned with the research questions, ultimately identifying the most relevant studies for extracting answers. The review process included examining the titles, abstracts, full texts, and research methodologies of the studies.

After removing studies that were inconsistent with the objectives and research questions, the researcher must evaluate the methodological quality of the studies. The purpose of this step is to exclude studies whose reported findings are not considered sufficiently trustworthy by the researcher. The instrument commonly used to assess the quality of primary qualitative studies is the Critical Appraisal Skills Programme, which, through ten questions, helps determine the rigor, validity, and significance of qualitative studies. These questions focus on the following: (1) research objectives, (2) methodological rationale, (3) research design, (4) sampling method, (5) data collection, (6) reflexivity, which refers to the relationship between the researcher and participants, (7) ethical considerations, (8) rigor of data analysis, (9) clear and explicit presentation of findings, and (10) research value.

**Table 4. Selected Articles**

| Article Code | Title |
|---|---|
| S01 | Examining Behavioral Economics in the Tax Evasion Decision-Making Phenomenon: A Tax Crime Scenario-Building Approach |
| S02 | Evaluating the Impact of Occupation Choice on Tax Evasion: A Behavioral Economics Approach Using the Agent-Based Method in the Iranian Economy |
| S03 | Tax Compliance in the Perspective of Behavioral Economics |
| S04 | A Model of Attitudinal Factors Affecting Tax Payment Using the Self-Assessment System of National Taxpayers |
| S05 | Determinants of Tax Compliance Behavior: A Case Study in Ethiopia |
| S06 | Presenting a Tax Evasion Prediction Model Based on the ID3 Decision Tree Algorithm and Bayesian Network |
| S07 | Determinants of Tax Compliance Intention among Jordanian SMEs: A Focus on the Theory of Planned Behavior |
| S08 | Behavioral Analysis of the Tendency to Pay Taxes: A Case Study of Semnan Industrial Town |
| S09 | Using Behavioural Economics to Understand Tax Compliance |
| S10 | The Relation of Happiness and Willingness to Pay Taxes: Are Happier People More Willing to Pay Taxes? |
| S11 | Tax Compliance Behavior among Self-Employed Professionals: A Behavioral Economics Perspective |
| S12 | Identifying Controllable Risks of Tax Non-Compliance Using a Structural Equation Modeling Approach |
| S13 | Behavioral Economics: Implications for Economic Theory and Policy |
| S14 | Tax Compliance Challenge through Taxpayers' Typology |
| S15 | Prioritizing the Factors Affecting Tax Evasion |
| S16 | Taxpayer Compliance Determinants: Perspective of Theory of Planned Behavior and Theory of Attribution |
| S17 | Analysis of Individual Income Tax Compliance in China from the Perspective of Behavioral Economics |
| S18 | Factors Affecting Tax Compliance Based on the Theory of Planned Behavior: A Study of Taxpayers in Tabriz |
| S19 | Assessing Tax Compliance Behavior Among Romanian Taxpayers: An Empirical Case Study |
| S20 | Importance of Factors Influencing Intention to Pay Tax from the Perspective of Taxpayers: Case Study of Taxpayers of the Iranian National Tax Organization, Tehran |
| S21 | Presenting a Model for Detecting Tax Fraud Based on the Personality Types of Corporate Financial Managers Using an Artificial Neural Network Approach |
| S22 | Personality Aspects of Tax Compliance |
| S23 | Designing a Corporate Tax Compliance Model with Respect to the Role of Government and the Mediating Role of Economic Conditions |
| S24 | Accountants' Perspective on Tax Amnesty Enhances Tax Compliance Dimensions in the Extended Slippery Slope Framework |
| S25 | Tax Compliance and the Psychology of Justice: Mapping the Field |
| S26 | Trust in Authorities and Power to Enforce Tax Compliance: An Empirical Analysis of the Slippery Slope Framework |
| S27 | Social Responsibility, Machiavellianism and Tax Avoidance |
| S28 | Getting to 15 Percent: Addressing the Largest Tax Gaps |

| | |
|---|---|
| S29 | Behavioral Economics and Tax Evasion |
| S30 | The Effect of Personality Traits and Tax Morale on Tax Evasion Intention |
| S31 | Tax Evasion, Intrinsic Motivation, and the Evolutionary Effects of Tax Reforms |
| S32 | Determinants of Tax Compliance Behavior of Small and Medium-Sized Enterprises |
| S33 | Personality Traits, Religiosity, Income, and Tax Evasion Attitudes: An Exploratory Study in Lebanon |
| S34 | A Philosophical-Economic Analysis of the Factors of Taxpayer Non-Compliance |
| S35 | Impact of Big Five Personality Traits on Tax Non-Compliance Intentions: Mediation Effect of Perceived Tax Fairness |
| S36 | A Psychometric Investigation of the Personality Traits Underlying Individual Tax Morale |
| S37 | Neuroticism, Agreeableness, and Conscientiousness and Their Relationship with Individual Taxpayer Compliance Behavior |
| S38 | Determinants of Tax Compliance: A Review of Factors and Conceptualizations |
| S39 | Regional Variation in Tax Compliance and the Role of Culture |
| S40 | Attitude-Behavior Consistency in Tax Compliance: A Cross-National Comparison |

With the aim of enhancing the quality of the research results, at this stage the remaining articles were examined in terms of methodological quality so that studies with weak methodological quality could be excluded from the process. For this purpose, the CASP quality control rubric, based on ten quality evaluation criteria including clarity of objectives and significance of the research, appropriateness and consistency of the research method, appropriateness and consistency of the research design, suitability of participant selection, appropriateness of data collection methods, the relationship between researcher and participants, ethical considerations, rigor of analysis, clear presentation of findings, and research value, was used (Reader & Linsley, 2018). On this basis, 500 articles entered the evaluation phase and were assessed according to the ten criteria, and the result of the structural and content analysis of the articles led to the confirmation of 40 articles.

Finally, after four stages of screening, 460 of the 500 studies were excluded, and 40 studies were selected for data analysis.

**Table 5. Results of the Critical Appraisal Skills Programme Evaluation**

| Article/Criteria | Research Objectives | Methodological Rationale | Research Design | Sampling Method | Data Collection | Reflexivity | Ethical Considerations | Rigor of Data Analysis | Clear Presentation of Findings | Research Method | Total Score |
|---|---|---|---|---|---|---|---|---|---|---|---|
| S01 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 3 | 5 | 5 | 40 |
| S02 | 3 | 4 | 4 | 3 | 4 | 5 | 5 | 3 | 5 | 2 | 38 |
| S03 | 3 | 3 | 4 | 2 | 4 | 3 | 5 | 4 | 5 | 4 | 37 |
| S04 | 3 | 4 | 5 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 40 |
| S05 | 5 | 4 | 4 | 3 | 4 | 4 | 5 | 3 | 4 | 3 | 39 |
| S06 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 44 |
| S07 | 2 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 43 |
| S08 | 3 | 3 | 3 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 35 |
| S09 | 2 | 3 | 4 | 4 | 3 | 2 | 5 | 4 | 3 | 2 | 32 |
| S10 | 3 | 4 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 37 |
| S11 | 3 | 4 | 4 | 3 | 3 | 2 | 5 | 5 | 5 | 5 | 39 |
| S12 | 2 | 3 | 2 | 4 | 3 | 4 | 5 | 3 | 4 | 3 | 33 |
| S13 | 2 | 3 | 4 | 4 | 3 | 2 | 5 | 4 | 3 | 5 | 35 |
| S14 | 3 | 2 | 4 | 2 | 3 | 4 | 5 | 3 | 4 | 3 | 33 |
| S15 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 3 | 3 | 4 | 38 |
| S16 | 5 | 4 | 4 | 3 | 4 | 4 | 5 | 3 | 4 | 3 | 39 |
| S17 | 3 | 4 | 3 | 4 | 4 | 3 | 5 | 4 | 5 | 5 | 40 |
| S18 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 41 |
| S19 | 3 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 43 |
| S20 | 3 | 4 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 37 |
| S21 | 3 | 4 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 37 |
| S22 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 3 | 3 | 3 | 35 |
| S23 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 45 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| S24 | 2 | 3 | 2 | 4 | 3 | 4 | 5 | 3 | 4 | 3 | 33 |
| S25 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 4 | 3 | 4 | 39 |
| S26 | 2 | 3 | 3 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 40 |
| S27 | 2 | 3 | 2 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 38 |
| S28 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 41 |
| S29 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 45 |
| S30 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 5 | 41 |
| S31 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 43 |
| S32 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 3 | 3 | 3 | 35 |
| S33 | 5 | 4 | 4 | 3 | 4 | 4 | 5 | 3 | 4 | 3 | 39 |
| S34 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 41 |
| S35 | 2 | 3 | 2 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 40 |
| S36 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 41 |
| S37 | 3 | 4 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 37 |
| S38 | 5 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 3 | 40 |
| S39 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 41 |
| S40 | 3 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 43 |

In this study, this evaluation was conducted with respect to the extracted codes. The coding status of the first and second coders is presented in the table, and the results of the analyses obtained from SPSS are also reported in the table. As can be seen, the significance value obtained for the kappa index is smaller than .05; therefore, the null hypothesis of independence of the extracted codes is rejected, and the interdependence of the extracted codes is confirmed. Accordingly, it can be claimed that the instrument used for code extraction had sufficient reliability.

**Table 6. Cross-Tabulation of the First and Second Coders**

| First Coder's Total | Second Coder's Judgment: No | Second Coder's Judgment: Yes | First Coder's Judgment |
|---|---|---|---|
| 38 | 4 | 34 | Yes |
| 2 | 0 | 2 | No |
| 40 | 4 | 36 | Second Coder's Total |

**Table 7. Agreement Measure Values**

| | Value | Significance Level |
|---|---|---|
| Kappa agreement coefficient | 0.867 | 0.001 |
| Number of cases | 40 | |

**Step Four: Extracting Information from the Selected Articles**

In this study, the information from the selected studies was categorized in a table. The recurrence of relevant codes is specified in the table below.

**Table 8. Extracted Codes Based on Sources**

| Important Items in Terms of Challenges | Source |
|---|---|
| Belief in the necessity of taxation, perceived fairness of taxation, perception of government effectiveness | S2, S9, S8, S25, S13, S22, S27, S11, S4, S34, S40, S3, S12, S16, S5, S20, S22 |
| Probability of detecting violations, severity of penalties, fear of legal consequences | S4, S5, S6, S10, S11, S13, S16, S18, S19, S20, S30, S31, S34, S35, S36, S37, S38, S39, S40 |
| Ability to manage the temptation to evade, financial discipline, individual responsibility | S2, S9, S10, S25, S13, S22, S27, S11, S4, S34, S40, S3, S12, S16, S31 |
| Moral discomfort, self-blame, conflict with personal values | S7, S10, S11, S20, S39, S40 |
| Tax behavior of peers, social modeling, social comparison | S7, S9, S8, S25, S13, S22, S27, S11, S4, S34, S40, S3, S12, S16, S35 |
| Social expectations, social judgment, normative pressure | S4, S6, S32, S36 |
| Social trust, collective cooperation, sense of social belonging | S13, S15, S17, S34, S36, S38 |
| Respect for the law, acceptance of formal rules, civic commitment | S1, S20, S22, S24, S27 |
| Transparency of performance, accountability, procedural fairness | S1, S17, S3, S12 |
| Efficiency of public expenditure, perceived corruption, legitimacy of governance | S4, S18, S19, S20 |

| | |
|---|---|
| Impartiality of decisions, stability of laws, possibility of appeal | S2, S3, S4, S13, S12, S14, S16, S19, S21 |
| Proportionality of tax to income, tax equality, non-discrimination | S10, S20, S22, S23, S24, S16 |
| Tax discounts, penalty waivers, rewards for compliant taxpayers | S21, S23, S27, S33, S35 |
| Social recognition, occupational credibility, certificate of compliance | S38, S39, S8, S25, S13, S22, S27, S11, S4, S34, S40, S4, S12, S16, S5, S20, S22 |
| Financial penalties, denial of services, judicial prosecution | S1, S5, S6, S10, S11, S13, S16, S18, S19, S20, S30, S31, S34, S35, S36, S37, S38, S39, S40 |
| Certainty of detection, speed of penalty enforcement, consistency of treatment | S2, S9, S8, S25, S13, S22, S27, S11, S4, S34, S40, S3, S12, S16, S5 |
| Reduced complexity, simplified forms, understandable language | S7, S10, S11, S20, S39, S40 |
| Automatic payment, default reminders, intelligent timing | S2, S9, S8, S25, S13, S22, S27, S11, S4, S34, S40, S3, S12, S16, S5 |
| Social comparison messages, moral messages, normative messages | S1, S2, S12, S13 |
| Limited options, order of information presentation, salience enhancement | S3, S4, S8, S9, S14, S15 |
| Knowledge of laws, familiarity with rights and obligations, awareness of penalties | S1, S35, S33, S4, S16 |
| Tax calculation, expense recording, document management | S3, S17, S3, S12 |
| School-based education, training courses, media content | S4, S11, S15, S20 |
| Experience of interaction with the tax system, learning from mistakes, feedback | S2, S3, S4, S13, S12, S14, S16, S19, S21 |
| Income reduction, economic fluctuations, inflation | S10, S20, S22, S23, S24, S16 |
| Liquidity, job stability, income level | S10, S11, S12, S14, S19 |
| Payment timing, consulting costs, administrative complexity | S3, S9, S8, S25, S13, S22, S27, S11, S4, S34, S40, S3, S24, S26, S5, S20, S22 |
| Underground economy, weak supervision, legal loopholes | S1, S5, S6, S10, S11, S13, S16, S18, S19, S20, S30, S31, S34, S35, S36, S37, S38, S39, S40 |
| Staff behavior, speed of processing, accessibility | S2, S9, S8, S25, S13, S22, S27, S11, S4, S34, S40, S3, S12, S16, S5 |
| Electronic systems, ease of use, information security | S7, S10, S11, S20, S39, S40 |
| Transparent information provision, answering questions, communication channels | S30, S9, S8, S25, S13, S22, S27, S11, S4, S34, S40, S3, S12, S40, S33 |
| Overall satisfaction, repeated compliance, recommendation to others | S1, S5, S12, S15 |

**Step Five: Analysis of Qualitative Findings**

During the analysis process, the researcher searches for themes that emerge across the studies included in the meta-synthesis. This is referred to as thematic analysis. Once the themes are identified and specified, the reviewer develops a classification system and places similar and related categories into themes that best describe them. Themes provide the basis for generating explanations, patterns, theories, or hypotheses. In this study, first, all factors extracted from the studies were considered as identifiers; then, taking into account the meaning of each of them, the identifiers were defined within similar concepts. Subsequently, similar concepts were grouped into explanatory categories so that, in this way, the explanatory axes of the research indicators could be identified in the form of the main and sub-components of the study.

**Table 9. Main Categories and Related Codes**

| Components | Indicator | Dimension |
|---|---|---|
| Belief in the necessity of taxation, perceived fairness of taxation, perception of government effectiveness | Tax attitude | Individual psychological factors |
| Probability of detecting violations, severity of penalties, fear of legal consequences | Risk perception | |
| Ability to manage the temptation to evade, financial discipline, individual responsibility | Self-control | |
| Moral discomfort, self-blame, conflict with personal values | Guilt | |
| Tax behavior of peers, social modeling, social comparison | Descriptive norms | Social and cultural norms |
| Social expectations, social judgment, normative pressure | Injunctive norms | |
| Social trust, collective cooperation, sense of social belonging | Social capital | |
| Respect for the law, acceptance of formal rules, civic commitment | Law-abiding culture | |

| | | |
|---|---|---|
| Transparency of performance, accountability, procedural fairness | Trust in the tax authority | Institutional and governmental trust |
| Efficiency of public expenditure, perceived corruption, legitimacy of governance | Trust in government | |
| Impartiality of decisions, stability of laws, possibility of appeal | Procedural justice | |
| Proportionality of tax to income, tax equality, non-discrimination | Distributive justice | |
| Tax discounts, penalty waivers, rewards for compliant taxpayers | Financial incentives | Behavioral incentives and penalties |
| Social recognition, occupational credibility, certificate of compliance | Non-financial incentives | |
| Financial penalties, denial of services, judicial prosecution | Legal penalties | |
| Certainty of detection, speed of penalty enforcement, consistency of treatment | Certainty of enforcement | |
| Reduced complexity, simplified forms, understandable language | Process simplicity | Behavioral design of the tax system |
| Automatic payment, default reminders, intelligent timing | Defaults | |
| Social comparison messages, moral messages, normative messages | Behavioral messages | |
| Limited options, order of information presentation, salience enhancement | Choice architecture | |
| Knowledge of laws, familiarity with rights and obligations, awareness of penalties | Tax awareness | Financial and tax literacy |
| Tax calculation, expense recording, document management | Calculation skills | |
| School-based education, training courses, media content | Formal education | |
| Experience of interaction with the tax system, learning from mistakes, feedback | Experiential learning | |
| Income reduction, economic fluctuations, inflation | Economic pressure | Economic and situational factors |
| Liquidity, job stability, income level | Ability to pay | |
| Payment timing, consulting costs, administrative complexity | Cost of compliance | |
| Underground economy, weak supervision, legal loopholes | Opportunity for evasion | |
| Staff behavior, speed of processing, accessibility | Service quality | Experience and interaction with the tax system |
| Electronic systems, ease of use, information security | Digital experience | |
| Transparent information provision, answering questions, communication channels | Effective communication | |
| Overall satisfaction, repeated compliance, recommendation to others | Taxpayer satisfaction | |

**Step Six: Quality Control of the Analysis**

In qualitative research, validity refers to concepts such as defensibility, credibility, confirmability, and reflexivity of the research results. One of the indicators of credibility (reliability) in qualitative research is the evaluation of two or more documents in terms of reference to a specific indicator (Sandelowski & Barroso, 2006). The concept of validity has been used from different perspectives in qualitative research. It is not a single concept; rather, it is a complex, comprehensive, and multidimensional concept. The use of this concept in research projects and studies has been unavoidable. Although some qualitative researchers have argued that validity is not applicable in qualitative research, they have ultimately found it necessary to use some form of criterion for their studies and to control their rigor. For example, Creswell and Miller maintain that validity is influenced by the paradigmatic assumptions a researcher adopts in a study. Nevertheless, each researcher has approached the issue of validity from their own perspective and has used multiple related concepts such as quality, rigor, and trustworthiness in its application.

**Step Seven: Presentation of the Report and Research Findings**

At this stage of the meta-synthesis method, the findings of the previous stages are presented. The next step involves identifying the research indicators. From the indicators extracted from the texts of the relevant articles, after removing synonymous and repetitive indicators and ultimately categorizing and classifying the final indicators, 8 dimensions, 32 indicators, and 96 components were obtained. At this coding stage, the main and subcategories of the study were identified.

At this stage of the meta-synthesis method, the findings of the previous stages are presented. In this stage, using the Shannon entropy method, the extent to which previous studies statistically support the findings of the present study is demonstrated.

According to the Shannon entropy method, data processing in qualitative analysis is approached from a new perspective in both quantitative and qualitative terms. Based on this method, data analysis performs in content analysis with greater strength and validity. In information theory, entropy is an index for measuring uncertainty expressed by a probability distribution. Based on this method, known as the compensatory model, the content of the framework is analyzed.

After identifying the research indicators based on content analysis and determining the units of analysis, including words and themes, the Shannon entropy method was used for data analysis as follows.

First, the frequency of each category identified through content analysis must be determined.

The matrix of the relevant frequencies must then be normalized. For this purpose, the linear normalization method is used:

$n_{ij} = x_{ij} / (\sum x_{ij})$

The information load of each category must then be calculated. For this purpose, the following formulas are used:

$k = 1 / (Ln(a))$; a = number of options

$E_j = -k\sum[n_{ij} LN(n_{ij})]$

The importance coefficient of each category must then be calculated. Any category with a higher information load has a greater degree of importance. For this purpose, the following formula is used:

$W_j = E_j / (\sum E_j)$

Accordingly, in the first step, the decision matrix was formed. The scores obtained from the decision matrix regarding the issue under study are presented in the following table.

**Table 10. Determining the Level of Importance and Emphasis in Previous Studies**

| Code | Frequency | $\sum(P_{ij} \times knP_{ij})$ | Uncertainty $E_j$ | Importance Coefficient $W_j$ |
|---|---|---|---|---|
| Tax attitude | 25 | -0.12777 | 0.030722 | 0.030644 |
| Risk perception | 16 | -0.09307 | 0.022379 | 0.022322 |
| Self-control | 15 | -0.08879 | 0.021348 | 0.021294 |
| Guilt | 10 | -0.06561 | 0.015775 | 0.015735 |
| Descriptive norms | 18 | -0.10135 | 0.024370 | 0.024308 |
| Injunctive norms | 14 | -0.08440 | 0.020293 | 0.020241 |
| Social capital | 14 | -0.08440 | 0.020293 | 0.020241 |
| Law-abiding culture | 18 | -0.10135 | 0.024370 | 0.024308 |
| Trust in the tax authority | 19 | -0.10536 | 0.025333 | 0.025268 |
| Trust in government | 12 | -0.07527 | 0.018098 | 0.018052 |
| Procedural justice | 15 | -0.08879 | 0.021348 | 0.021294 |
| Distributive justice | 13 | -0.07989 | 0.019210 | 0.019161 |
| Financial incentives | 13 | -0.07989 | 0.019210 | 0.019161 |
| Non-financial incentives | 21 | -0.11312 | 0.027200 | 0.027131 |
| Legal penalties | 10 | -0.06561 | 0.015775 | 0.015735 |
| Certainty of enforcement | 8 | -0.05531 | 0.013299 | 0.013265 |
| Process simplicity | 16 | -0.09307 | 0.022379 | 0.022322 |
| Defaults | 10 | -0.06561 | 0.015775 | 0.015735 |
| Behavioral messages | 10 | -0.06561 | 0.015775 | 0.015735 |
| Choice architecture | 14 | -0.08440 | 0.020293 | 0.020241 |
| Tax awareness | 6 | -0.04421 | 0.010631 | 0.010604 |

| | | | | |
|---|---|---|---|---|
| Calculation skills | 5 | -0.03829 | 0.009206 | 0.009183 |
| Formal education | 12 | -0.07527 | 0.018098 | 0.018052 |
| Experiential learning | 14 | -0.08440 | 0.020293 | 0.020241 |
| Economic pressure | 14 | -0.08440 | 0.020293 | 0.020241 |
| Ability to pay | 17 | -0.09726 | 0.023385 | 0.023326 |
| Cost of compliance | 10 | -0.06561 | 0.015775 | 0.015735 |
| Opportunity for evasion | 9 | -0.06055 | 0.014558 | 0.014521 |
| Service quality | 9 | -0.06055 | 0.014558 | 0.014521 |
| Digital experience | 9 | -0.06055 | 0.014558 | 0.014521 |
| Effective communication | 6 | -0.04421 | 0.010631 | 0.010604 |
| Taxpayer satisfaction | 7 | -0.04987 | 0.011992 | 0.011962 |

Based on the frequency of the codes reported in the above table, the highest repetition can be attributed to the highest entropy. Tax attitude had the highest entropy.

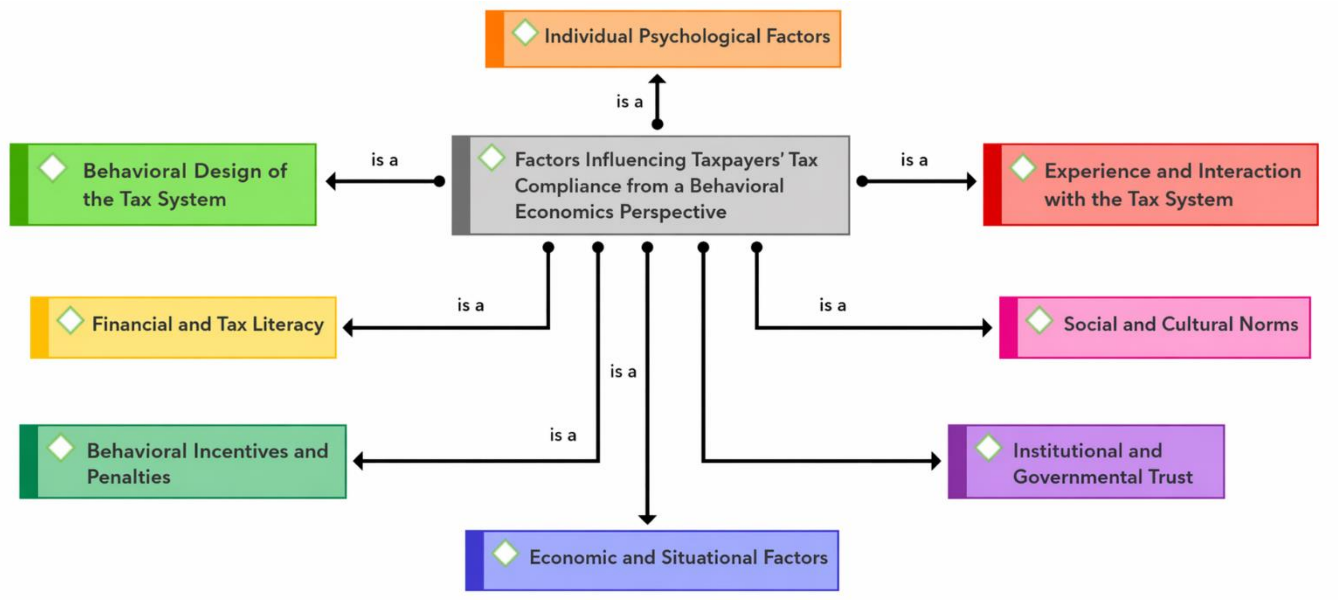


**Figure 3. Taxpayers' tax compliance model from the perspective of behavioral economics**

## Discussion and Conclusion

The findings of the present study, derived from a meta-synthesis of prior research, provide a comprehensive and integrative understanding of the factors influencing taxpayers' compliance behavior from a behavioral economics perspective. The results identified eight overarching dimensions, including individual psychological factors, social and cultural norms, institutional and governmental trust, behavioral incentives and penalties, behavioral design of the tax system, financial and tax literacy, economic and situational factors, and experience and interaction with the tax system. Among these, "tax attitude" emerged as the most prominent indicator, exhibiting the highest frequency and entropy weight, thereby underscoring its central role in shaping compliance behavior. This result aligns with prior empirical evidence suggesting that taxpayers' internal evaluations of taxation—particularly perceptions of fairness, necessity, and legitimacy—serve as a primary determinant of voluntary compliance (4, 5). The dominance of tax attitude highlights that compliance is not merely a function of external enforcement but is deeply rooted in individuals' cognitive and evaluative processes.

The findings further revealed that risk perception, including the perceived probability of detection and severity of penalties, constitutes a significant but secondary determinant of compliance. While traditional deterrence models emphasize these factors as primary drivers, the present results suggest that their influence is mediated by psychological and contextual variables. This observation is consistent with studies demonstrating that enforcement mechanisms alone are insufficient to ensure sustained compliance and may even produce diminishing returns when not complemented by trust-building measures (2, 15). The relatively lower entropy weight of enforcement-related indicators compared to attitudinal variables reinforces the argument that compliance strategies should move beyond purely punitive approaches.

Self-control and moral emotions, particularly guilt, were also identified as important psychological factors influencing compliance behavior. These findings indicate that individuals' capacity to regulate their behavior and align their actions with internal moral standards plays a critical role in determining compliance outcomes. This result is consistent with behavioral economics theories that emphasize the importance of intrinsic motivation and moral considerations in economic decision-making. Empirical studies have similarly shown that individuals with stronger self-regulatory capacities and higher moral standards are less likely to engage in tax evasion (20, 21). The presence of moral emotions such as guilt further reinforces compliance by creating psychological costs associated with non-compliance.

Social and cultural norms emerged as another key dimension influencing compliance behavior. The study found that descriptive norms, injunctive norms, social capital, and law-abiding culture collectively shape taxpayers' decisions by creating a social context that either encourages or discourages compliance. These findings are strongly supported by previous research indicating that individuals are influenced by the behavior and expectations of others within their social networks (10, 11). In particular, the role of social capital and collective trust suggests that compliance is not solely an individual decision but a socially embedded phenomenon. Cultural dimensions, including societal values and norms related to civic responsibility, further reinforce these effects and contribute to cross-national variations in compliance behavior (12, 13).

Institutional and governmental trust was identified as one of the most influential dimensions, with indicators such as trust in the tax authority, trust in government, procedural justice, and distributive justice playing critical roles. The results demonstrate that taxpayers are more likely to comply when they perceive government institutions as fair, transparent, and accountable. This finding is consistent with the "slippery slope framework," which posits that trust and power jointly determine compliance behavior. Empirical evidence supports the notion that higher levels of trust in government enhance voluntary compliance and reduce reliance on coercive enforcement mechanisms (8, 9). Conversely, perceived corruption and lack of legitimacy undermine trust and lead to increased non-compliance (6, 7). The prominence of institutional trust in the present study underscores its importance as a cornerstone of effective tax policy.

The dimension of behavioral incentives and penalties also yielded important insights. While legal penalties and enforcement certainty remain relevant, the findings highlight the growing importance of non-financial incentives, such as social recognition and reputational benefits, in promoting compliance. This result aligns with recent studies demonstrating that positive reinforcement mechanisms can be more effective than punitive measures in fostering long-term compliance (16, 19). The integration of behavioral incentives into tax policy reflects a shift toward more nuanced and psychologically informed approaches to compliance management.

Another significant dimension identified in the study is the behavioral design of the tax system. Indicators such as process simplicity, default options, behavioral messaging, and choice architecture were found to play a crucial role in facilitating compliance. These findings are consistent with the growing body of literature on "nudge theory," which emphasizes the importance of designing decision environments that guide individuals toward desirable behaviors without restricting their freedom of choice (3, 18). The effectiveness of such interventions lies in their ability to reduce cognitive burden and leverage behavioral biases, thereby increasing the likelihood of compliance.

Financial and tax literacy was also identified as a key determinant of compliance behavior. The study found that higher levels of tax awareness, calculation skills, and formal education contribute to improved compliance outcomes. This finding is supported by empirical research demonstrating that informed taxpayers are better equipped to fulfill their obligations and are less likely to engage in unintentional non-compliance (4, 9). The role of education and information dissemination in enhancing compliance highlights the importance of capacity-building initiatives within tax systems.

Economic and situational factors, including economic pressure, ability to pay, cost of compliance, and opportunities for evasion, were also found to significantly influence compliance behavior. These results indicate that taxpayers' financial conditions and the broader economic environment play a crucial role in shaping their ability and willingness to comply. Studies have shown that economic hardship and instability can increase the likelihood of non-compliance, even among otherwise compliant individuals (14, 15). The presence of an underground economy and weak enforcement structures further exacerbates this issue by creating opportunities for evasion (16).

Finally, the dimension of experience and interaction with the tax system highlights the importance of service quality, digital experience, effective communication, and overall taxpayer satisfaction. The findings suggest that positive interactions with tax authorities can enhance trust and encourage repeat compliance. This result is consistent with studies indicating that user-friendly digital systems and responsive services improve compliance by reducing administrative burdens and increasing transparency (17, 18). The integration of digital technologies into tax administration represents a critical step toward modernizing tax systems and improving compliance outcomes.

Overall, the findings of this study reinforce the multidimensional nature of tax compliance and highlight the need for an integrated policy approach that combines economic, psychological, and institutional strategies. The results demonstrate that while traditional enforcement mechanisms remain relevant, they must be complemented by efforts to enhance trust, improve system design, promote social norms, and strengthen taxpayers' knowledge and capabilities. By adopting a holistic approach, policymakers can create a more supportive environment for voluntary compliance and reduce reliance on coercive measures.

One limitation of the present study is its reliance on secondary data derived from previously published studies, which may introduce biases related to the selection and interpretation of findings. Additionally, the meta-synthesis approach, while providing a comprehensive overview, may obscure contextual differences across studies, such as variations in cultural, institutional, and economic environments. The use of qualitative coding and categorization also involves a degree of subjectivity, which, despite efforts to ensure reliability, cannot be entirely eliminated. Furthermore, the study is limited by the availability and quality of existing research, which may not fully capture emerging trends and developments in tax compliance behavior.

Future research should focus on conducting empirical studies that test the integrated framework proposed in this study across different contexts and populations. Longitudinal studies could provide valuable insights into the dynamic nature of compliance behavior and the long-term effects of behavioral interventions. Additionally, future research could explore the interaction effects between different dimensions, such as the combined impact of institutional trust and social norms on compliance. The use of advanced analytical methods, including experimental and quasi-experimental designs, could further enhance the robustness of findings. Expanding the scope of research to include digital taxation and emerging economic models would also contribute to a more comprehensive understanding of compliance behavior.

From a practical perspective, policymakers should prioritize the development of tax systems that are not only efficient but also perceived as fair and trustworthy. Efforts should be made to enhance transparency, reduce complexity, and improve communication with taxpayers. Behavioral interventions, such as nudges and personalized messaging, should be integrated into tax administration to encourage compliance. Additionally, investments in education and capacity-building programs can enhance taxpayers' knowledge and skills, thereby reducing unintentional non-compliance. Strengthening institutional trust through accountable governance and equitable policy implementation is essential for fostering a culture of voluntary compliance.

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## Authors' Contributions

All authors equally contributed to this study.

## Declaration of Interest

The authors of this article declared no conflict of interest.

## Ethical Considerations

All ethical principles were adheried in conducting and writing this article.

## Transparency of Data

In accordance with the principles of transparency and open research, we declare that all data and materials used in this study are available upon request.

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