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Tax Compliance Behavior of Startuppers and Entrepreneurs: A Bibliometric Analysis

Comportement de conformité fiscale des startuppers et des entrepreneurs : une analyse bibliométrique

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Abstract:

Tax compliance is usually described as a matter of rules, controls, and sanctions. This article refuses to stop there. It pauses. Then looks elsewhere. At behavior. At perception. At the fragile relationship between entrepreneurs and the tax system. Based on a bibliometric analysis of 279 articles published between 2000 and 2025, the study follows the evolution of research on tax compliance in entrepreneurial contexts. The analysis identifies several major thematic clusters and highlights a significant increase in scientific production, particularly after 2015. At first, the literature is sparse, almost hesitant. Economics dominate. Rational choice. Deterrence. Then, gradually, other voices appear. Psychology. Management. Institutional perspectives. Trust enters the discussion. So does tax morale. Fairness. Legitimacy. But something feels missing. Startups are present, yet never fully visible. However, no prior study has provided a dedicated bibliometric synthesis specifically focused on the tax compliance behavior of startuppers. They are absorbed into broader categories, self-employment, small businesses, despite their specific realities: uncertainty, innovation, digital dependence. Keyword and co-citation analyses reveal a field still structured around a familiar opposition: compliance versus evasion. Enforcement versus voluntary cooperation. Behavioral approaches gain space, but they coexist with older models rather than replacing them. The article does not close the debate. This study examines how research on tax compliance in entrepreneurial contexts has evolved, using a bibliometric approach, and highlights the main themes and existing gaps in the literature. By identifying gaps (especially concerning startuppers and emerging economies) it invites future research to look more closely, and perhaps less comfortably, at how entrepreneurs actually relate to taxation.

Keywords : Tax compliance ; entrepreneurship ; startups ; bibliometric analysis ; tax morale.
Classification JEL : D21, D91, H26, H30, K42, M13, M48.
Paper type : Theoretical Research

Résumé :

Cet article propose une analyse bibliométrique de la littérature scientifique portant sur le comportement de conformité fiscale des entrepreneurs et des startuppers. Cependant, aucune synthèse bibliométrique spécifiquement dédiée au comportement fiscal des startuppers n'a été identifiée dans la littérature. C'est pour cela que l'article adopte une approche élargie de la fiscalité, envisagée non seulement comme un ensemble de règles et de mécanismes de contrôle, mais également comme un phénomène comportemental et institutionnel. Les entrepreneurs, en particulier les startuppers, évoluent dans des contextes marqués par l'incertitude, la complexité réglementaire et une plus grande flexibilité déclarative, susceptibles d'influencer leurs décisions fiscales. L'étude repose sur l'examen de 279 publications indexées dans la base Web of Science entre 2000 et 2025. Les résultats mettent en évidence une croissance soutenue de la production scientifique ainsi qu'un caractère fortement interdisciplinaire du champ, mobilisant l'économie, le management, le droit et les sciences sociales. Les analyses de co-occurrence des mots-clés et de co-citation d'auteurs montrent que la littérature demeure structurée autour de l'opposition entre conformité et évasion fiscales, tout en intégrant progressivement des dimensions comportementales telles que la morale fiscale, la confiance et la légitimité institutionnelle.

Mots clés : Conformité fiscale ; entrepreneuriat ; startups ; analyse bibliométrique ; morale fiscale.
JEL Classification : D21, D91, H26, H30, K42, M13, M48.
Type du papier : Recherche Théorique

1. Introduction

Taxation has long been described as a central instrument of public finance and economic regulation, but such a description only partially captures its complexity, as taxation cannot be reduced to a set of legal obligations, technical procedures, or administrative controls; rather, it increasingly comes to be seen as a deeply behavioral phenomenon, informed as it is by the way taxpayers consider to perceive fairness and legitimacy, and how they see their relationship with the state more broadly, and which helps to explain why compliance can not be explained in full by visiting the auditor, knocking or grinding helmets, and why tax compliance behaviour emerges over time as a major object of inquiry across economics, management, and the behavioural sciences (Allingham & Sandmo, 1972; Kirchler, 2007).

This introductory perspective is intended to frame the complexity of tax compliance before moving to a more structured academic analysis.

In this context of increasing literature, entrepreneurs and startuppers appear to hold an ambivalent position. On one hand, entrepreneurs are undoubtedly one of the important groups in the study of taxation. Conversely, with regard to taxation, "startuppers" may also be classified as under-represented. This study will treat "startuppers" as the entrepreneurs of new and/or innovative companies with relatively high degrees of uncertainty, financial constraint and statutory complexity (Blank & Dorf, 2012; Ries, 2011). Startuppers are generally in a position where, compared to employees with regularly-paying salaried jobs, they are allowed more leniency in terms of declaring their income. It appears that there exists a greater amount of asymmetrical information between the startuppers and the taxing authority; consequently, these factors have the potential to greatly impact the startuppers' perceptions of taxes and their subsequent behaviors. Accordingly, in the context of tax policy/behavior, the "startuppers" should be viewed as having an especially relevant position in examining fiscal behavior.

Research on the tax compliance of entrepreneurs indicates that it continues to be influenced by multiple factors rather than being fully attributed to a single factor. A variety of studies have shown that the tax compliance of entrepreneurs results from a combination of both individual and institutional (or external) factors. Individual factors influencing tax compliance include: tax morale; morals and ethics; and perceived control. Institutional (or external) factors influencing tax compliance include: trust in tax authorities; the perceived fairness of the tax system; and the manner in which tax laws are enforced. The Theory of Planned Behavior is an example of a theory that recognizes the importance of attitudes, subjective norms, and perceived behavioral control in making tax compliance decisions, as are technological advancements and the digitalization of tax administration. This presents additional challenges for entrepreneurs that typically rely on technology as an integral part of being able to run their businesses and provide service to customers (OECD, 2020).

Nonetheless, the literature surrounding tax compliance is increasingly becoming fragmented by the increasing volume of contributions. There are still a large number of articles that focus primarily on individuals or established firms. Research that examines how startup companies obtain funding and the taxation compliance issues that arise from this funding usually classify startup companies as small businesses, without a sufficient theoretical basis. Additionally, empirical research has primarily focused on developed countries, with developing countries and entrepreneurial ecosystems receiving far less research (Williams & Martinez-Perez, 2014; Joshi et al., 2014). This unequal allocation of research produces an absence of cumulative knowledge building and limits the ability to specifically identify coherent and structured research flows on the tax behaviour of startuppers.

Thus, bibliometric analysis is extremely relevant. Instead of systematically reviewing each research study, bibliometric methods use quantitative techniques to analyse bibliographical information to reveal general trends, dominant research topics, and intellectual structures within a body of research (Donthu et al., 2021; Aria & Cuccurullo, 2017). Bibliometric analysis complements the more traditional literature review and provides a more systematic, comprehensive overview of how bodies of knowledge have expanded over time.

The article will provide a bibliometric review of the scientific literature related to tax compliance behavior in both the entrepreneurship and startup context. This research will draw upon existing scientific literature that has been published in the Web of Science. The study aims to assess the development of scientific literature in relation to the research time frame, development focus area, a theoretical framework for the research and what has been missing from the research as it pertains specifically to startups and developing economies. By mapping the literature, we will provide a kick-off for further empirical studies, as well as a better understanding of behaviour towards tax compliance in innovatively driven entrepreneurial firms. In this sense, this study sets forth to clear out main trends in research and the prevailing theoretical perspectives, as well as gaps that remain insufficiently explored, particularly when it comes to jurisdiction startuppers.

This study makes three main contributions. First, it provides a structured bibliometric overview of the literature on tax compliance in entrepreneurial contexts. Second, it highlights the main theoretical and thematic developments in the field. Third, it identifies specific gaps in the literature, particularly concerning startuppers and emerging economies.

The remainder of the article is structured as follows. Section 2 presents the theoretical background, Section 3 describes the methodology, Section 4 reports the results, Section 5 discusses the findings, and Section 6 concludes the paper.

2. Literature Review

2.1. From the economic deterrence model to behavioral perspectives on tax compliance

At the beginning of the field of tax compliance, there was not a lot of prior research that could be attributed to other fields. Most of the research was based upon economic theory and characterized tax compliance as being a rationally chosen outcome. In that case, taxpayers are perceived as weighing the rewards of non-compliance against the risks associated with being detected or punished, following the basic deterrence principle in economics (Allingham and Sandmo, 1972). This dominated the field for a long time.

As researchers examined historical tax compliance rates, it became increasingly apparent that the strictly economic model was incapable of explaining many of the observations regarding tax compliance. For example, the data indicated that taxpayers were complying with their tax obligations even without the strong deterrence presence. Fundamental doubts regarding the credibility of the economic deterrence model as a reasonable assumption regarding tax compliance behaviour began to emerge among researchers.

Consequently, new research focused on how an individual’s tax compliance behaviour can be affected by their behaviour and attitude toward their tax obligations. Tax morale has been one of the leading constructs in this area of research. Tax morale is defined as an individual's intrinsic motivation to pay their taxes, which can be impacted by the issues of trust, collective expectations, and fairness (Frey and Torgler, 2007; Torgler, 2007). So instead of viewing tax payment as forced, some now see it as shaped by personal beliefs and what people think is right.

2.2. Behavioral and institutional frameworks in entrepreneurial tax compliance research

Many different theoretical frameworks have been employed to help in understanding how these mechanisms work (e.g., Gangl et al., 2015; Alm, 2019). One such framework that has been extensively used in research on tax compliance is Ajzen's (1991) Theory of Planned Behavior.

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According to this theory, a person's decision to comply with tax laws is influenced by their attitude toward compliance, the extent to which they perceive that there is social pressure to comply with tax law and their perception of whether they will be able to comply with the tax administration and tax obligations (Bobek et al. 2013). Therefore, in terms of taxation, a person's decision about compliance will be based on their subjective evaluation of their obligations under tax law as well as what they believe important people in their life expect from them and also whether or not they are capable of complying with tax law or regulations (Bobek et al. 2013). This framework seems especially relevant to entrepreneurs/startup owners, who generally face uncertain regulatory environments with complicated requirements for compliance, especially during the initial phases of starting their business.

Alongside behavioral perspectives, some studies also look at tax decisions from an institutional point of view, emphasizing the role of governance and the broader environment. A great deal of research has found that trust in tax authorities, perceived legitimacy of the tax system and public governance quality are critical to encouraging voluntary tax compliance (Kirchler et al., 2008; Alm & Torgler, 2011). In particular, the slippery slope framework suggests that tax compliance results from interactions between trust-based mechanisms and power-driven enforcement. The relationship between these two mechanisms is complementary rather than adversarial in nature. The relative importance of this issue for individuals starting or acquiring a new business in emerging market countries is heightened where institutions may be viewed as unpredictable, opaque, or inconsistently applied.

This new research integrates existing work on several lines of literature. It shows that combined individual features have a significant effect on tax compliance behaviour from three different types of characteristics: individual/behavioural characteristics, social/normative characteristics and institutional/regulatory characteristics. Individual/behavioural characteristics include tax morale, ethical considerations, personal beliefs and feelings of being able to act upon their intentions (i.e., perceived behavioural control). Social/normative factors relate to subjective normative expectations, the influence of peers and the level of entrepreneurship in the culture where entrepreneurs start their ventures. Institutional/regulatory dimensions consist of trust in government taxation authorities, enforcement activities, regulatory complexity and the influence of electronic tax administration on compliance.

Rather than empirically testing these relationships, the bibliometric approach adopted in this article seeks to examine how these dimensions have been addressed, combined, or sometimes overlooked in the existing literature on entrepreneurial tax behavior. Through its identification of dominant research themes and the theoretical foundations of each stream, this paper provides a comprehensive overview of how research into tax compliance in entrepreneurship and other start-up ventures has developed and what has been learned about them. Additionally, this paper serves as a guide to discovering these under-researched topics, especially in terms of individuals establishing new companies in emerging markets.

The role of digitalization in tax administration may also influence compliance behavior, particularly for startuppers whose activities are often digitally oriented. However, this dimension remains only partially explored in the existing literature on tax compliance.

3. Methodology

3.1. Research design

This study examines existing academic publications on tax compliance among small business owners and startups using a bibliometric approach. Rather than looking at each piece of work on its own, bibliometrics lets you methodically go through a huge number of publications. It then helps you work out when things are being published, what comes up again and again, and how the different pieces of research connect. This is a very good way to do research in areas like what affects tax behaviour of entrepreneurs, which pull in a lot of different subjects and don't have a single, clear idea behind them (Donthu et al., 2021). As a result, bibliometric analysis gives a good way to organise and bring together work which is otherwise spread around.

3.2. Data source

The sources used for the research in this study all came from the Web of Science Core Collection. The database is well known for covering carefully chosen, expert-checked academic publications, and for the good quality of the details about those sources. Because it has many journals relating to economics, business, starting companies and the social sciences, it was a really good fit for what the research aimed to do. Also, Web of Science is often used in work of this type, bibliometrics, so it means this study's results will match other similar work, and it's easier to compare results between studies.
The choice of Web of Science is also motivated by its strong selectivity and its frequent use in bibliometric studies, ensuring consistency and comparability of results.

3.3. Search strategy

Digital searches conducted thoroughly revealed studies conducted examining taxation and behaviours associated with entrepreneurs. A digital search for study abstracts, keywords, titles systematically searching for entrepreneur studies was conducted. This search began with a broad search of entrepreneurship terms. Over time, however, this search was narrowed down repeatedly until only startup-related research was left to distinguish newly formed businesses from typical small business research. It was vital for the articles located during the search to correctly identify those articles dealing directly with entrepreneurial activity occurring in the very early stages of entrepreneurial development. Two conceptual dimensions guided the construction of the query:

- Fiscal behavior and tax compliance-related concepts, and
- Entrepreneurship- and startup-related terms.

The final search string retained for the analysis was: TS = ("tax compliance" OR "tax behavior" OR "tax behaviour" OR "tax morale") AND TS = (entrepreneur* OR startup* OR "small business*" OR SME*)
This query ensures a focus on voluntary and behavioral aspects of tax compliance rather than purely legal or coercive dimensions. Some related terms such as "tax evasion" or "self-employed" were not included in order to maintain a focused and coherent corpus aligned with the study's objectives. The analysis covers publications released between 2000 and 2025, a period marked by the expansion of behavioral approaches to taxation and the growing economic relevance of startups.

3.4. Inclusion and exclusion criteria

To construct a coherent and relevant corpus, several selection criteria were applied.
Inclusion criteria:

- Peer-reviewed journal articles and review papers,
- Publications written in English,
- Documents indexed in the Web of Science Core Collection,
- Studies addressing tax compliance, tax behavior, or tax morale in entrepreneurial, startup, or small business settings.

Exclusion criteria

- Conference proceedings, editorials, book reviews, and other non-peer-reviewed documents,
- Publications falling outside the selected time frame,

- Studies focusing solely on legal, accounting, or technical tax issues without a behavioral or organizational perspective.

Following the application of these criteria, the final dataset comprised 279 publications, which constituted the basis for the bibliometric analysis.

3.5. Data preparation

Plain text bibliographic records (especially full records and cited references) were imported from Web of Science and transferred to VOSviewer for analysis and visualization. To improve the visibility and reduce the noise in the outputs created by those networks, some minimum occurrence thresholds were applied during the mapping process. The software handled automatic variances in the terminology that include British/American spelling.

Duplicate records were automatically identified and excluded during the data preparation process, ensuring the consistency of the dataset. The only exception to this was to apply explicit thresholds for the purpose of preserving the transparency and reproducibility of the methodological approach; no manual removal of keyword or document records was performed.

3.6. Bibliometric analysis and visualization tools

The bibliometric analysis was conducted using VOSviewer (version 1.6.20), a software tool specifically designed for constructing and visualizing scientific networks. We focused our attention primarily on keywords co-occurrences analysis as a mechanism to locate important streams and their relationships. This was accomplished through two complementary approaches.

- The first analysis uses the authors' keywords, which are tacit choices made by authors about the themes that they are interested in in their research.
- The second analysis utilized ALL available keywords (indexed terms included) and provided a broader representation of the conceptual framework of this research area.

The full counting method was implemented, with minimum occurrence thresholds considered to create the right balance between visual clarity and depth of analysis. A minimum occurrence threshold of 3 was applied for authors' keywords and 5 for all keywords, resulting in a refined set of terms included in the network analysis.

The approach taken in this study allows for the identification of the dominant research streams associated with tax compliance, tax morale, institutional factors, and entrepreneurial dynamics, with a focus on startups and startuppers specifically.

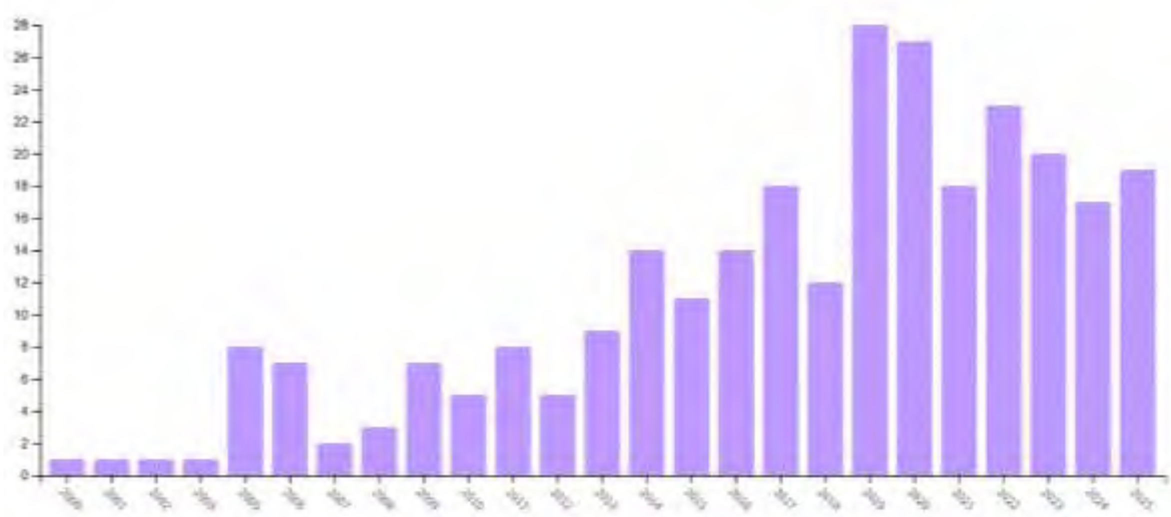
4. Results

4.1. Descriptive results of literature

4.1.1. Annual evolution of publications (2000–2025)

An examination of the annual evolution of publications dealing with tax compliance behavior in entrepreneurial and startup settings shows a clear long-term upward trend over the period 2000–2025 (Figure 1). In the early years of the period, particularly between 2000 and the mid-2000s, scientific output remains very modest. Fewer than five articles per year are published, suggesting that behavioral approaches to taxation were still peripheral within entrepreneurship research at that time.

Figure 1: Annual evolution of scientific publications on tax compliance behavior in entrepreneurship and startups (2000–2025).



Source: Web of Science Core Collection.

Since the late 2000s, there has been an observable shift in the discipline. Specifically, the number of publications is increasing at a steady, though moderately paced, rate. This shift in the amount of published research corresponds to the gradual introduction of studies on entrepreneur and small business tax compliance incorporating concepts of tax morale, fairness perceptions, institutional trust, and the greater recognition of tax compliance as both a behavioural and an institutional phenomenon, rather than just a technical issue. Additionally, as of approximately 2014/15, there has been a continued increase in research published on tax compliance and its relationship to entrepreneurship and small business tax compliance and fewer fluctuations in tax compliance research related to entrepreneurship/startup and innovative entrepreneurship over time. The largest amount of growth in the published literature has occurred between 2019 and 2020, which represents the greatest volume of publications to date. The growing number of published work in this area indicates a strong increase in academic interest among researchers in tax compliance and its relationship with entrepreneurship, in particular entrepreneurial startups and innovative entrepreneurship, and that conceptual maturation and consolidation are taking place for these topics. Although we may see short-term fluctuations (e.g., drops around 2025), in general research on entrepreneurship and tax compliance will become an established area of study.

4.1.2. Distribution of publications across disciplinary fields

The distribution of publications across Web of Science categories (Top 10) provides further insight into the nature of research on tax compliance in entrepreneurial contexts (Figure 2). The results clearly point to a strongly interdisciplinary field, mobilizing contributions from several academic disciplines.

Figure 2: Distribution of publications by disciplinary fields.

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Source: Web of Science Core Collection.

Based on the analysis of the subject categories in the Web of Science, it has been revealed that Economics is the most dominant field of research, and the largest proportion of publications belongs to this field. This is consistent with the historical background of the research on tax compliance, as the latter is a part of public economics and behavioral economics, where the issues of incentives, enforcement mechanisms, and compliance decisions have always been central.

On the other hand, the considerable proportion of publications in the field of Business and Business Finance is consistent with the growing interest of researchers in the field of management and finance in the issues of tax compliance. In fact, the research in these fields often deals with issues such as financial constraints, business structures, decision-making under uncertainty, and the strategic implications of taxation on entrepreneurial businesses and start-ups.

The emergence of a Management discipline in the dataset signifies a continual interest in the organizational/behavioral dimensions of research on compliance with tax laws. (Emphasis added) The focus of this research is to address such matters as ethical issues, management, and how the organizational context influences compliance behavior of entrepreneurs. Additionally, contributions under the Law and Public Administration category emphasize the significance of the legal framework and public policy as influencing tax compliance. In the related research conducted here, the association between entrepreneurs and tax authorities, the usage of policy instruments and issues of legitimacy/credibility will likely be explored. Lastly, the inclusion of the disciplines of Political Science, Sociology, and Psychology in a multidisciplinary manner will emphasize the willingness of tax compliance research to move in a more general direction vocally related to tax compliance. By doing so, research on tax compliance that includes social factors, trust, moral values, and psychological factors may yield more helpful avenues for understanding compliance behavior by entrepreneurs and start-ups.

Despite being limited and varied, within Environmental Studies there is evidence of a transition;tax compliance functions will also incorporate sustainability into their work on tax compliance, as well as impact how the firm operates within society and/or influence a path towards greener policies.

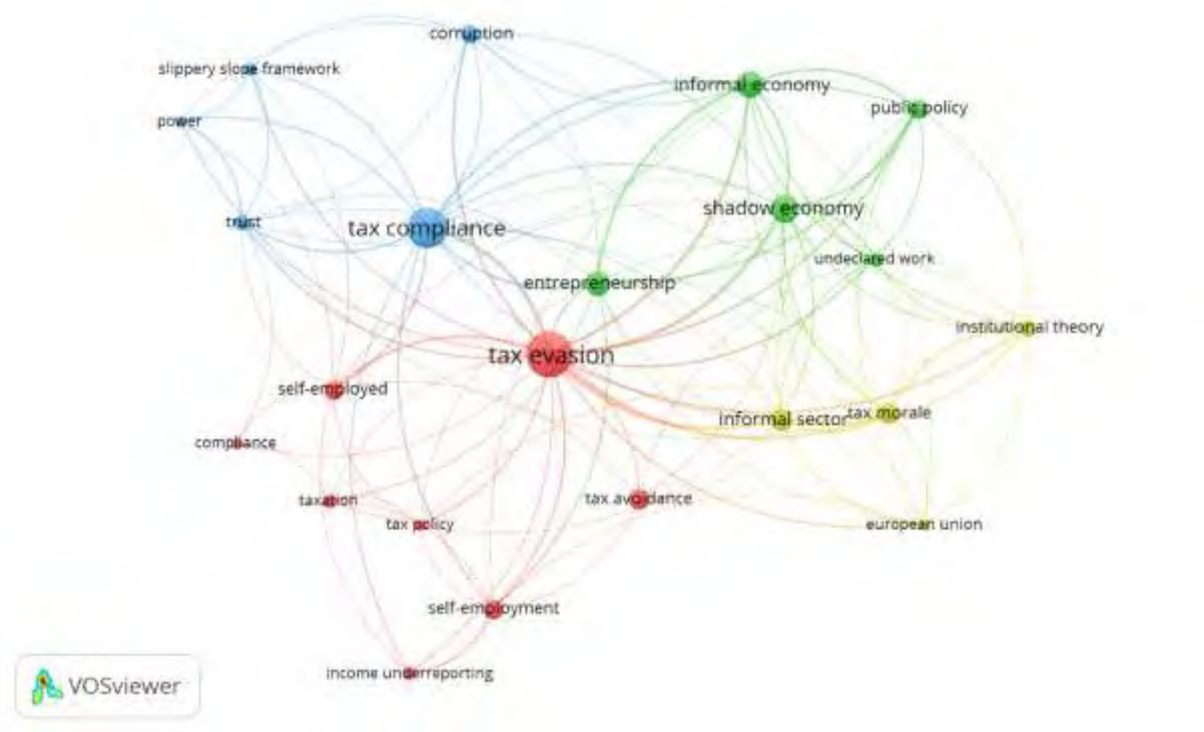
An overview of the various disciplines in these fields will help illustrate where studying tax compliance by entrepreneurs is located at the intersection of economics and law, organization and management, and sociology/social science. This convergence of multiple disciplines emphasizes the various layers associated with compliance with tax law and supports the combination of multiple perspectives instead of working within a specific discipline.

4.2. Thematic results: co-occurrence analysis of authors' keywords

4.2.1. Co-occurrence analysis of authors' keywords

Analyzing keywords from authors' references to their work provides an excellent tool for understanding the evolution over time of tax compliance behavior research in relation to entrepreneurs and start-up type businesses. VOSviewer created a network visualization (Figure 3), which displays the most frequently used keywords and the degree of relationship among those keywords. The map reveals multiple major research themes that appear to be composed of related sub-themes.

Figure 3: Network visualization of authors' keyword co-occurrence related to tax compliance behavior in entrepreneurship.



Source: Web of Science Core Collection; VOSviewer.

The primary cluster relates to the keyword tax evasion, which has high interconnectedness within itself as the dominant term. Other related terms such as tax avoidance, taxation, tax policy, underreporting of income, and self-employment also cluster around this central keyword. The empirical evidence presented by these keywords indicates a large volume of research on non-compliant fiscal behaviour, especially with regard to self-employed persons and small entrepreneurs. This body of research is primarily grounded in economic reason and regulatory analysis, with a focus on incentive-based enforcement mechanisms and policy design.

The second major theme is tax compliance and contains several important keywords such as trust, power, corruption, and the slippery slope framework. The concept of tax compliance here is viewed as both a behavioural and an institutional phenomenon based on the interaction of voluntarily agreed-upon motives to comply and compliance procedures enforced by authority. The presence of trust in the institution of taxation and perceived legitimacy of the taxation

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system in this context, though not independent of, are also influenced by the use of power methods (for example: audits, sanctions) to enforce compliance in a comparable way to traditional deterrent-based compliance models; this Southern-style compliance behaviour reflects an integrative method of suggesting compliance behaviour.

A major cluster of themes deals with business and connects to many different terms (informal economy, shadow economy, etc.). Research on this topic will usually put entrepreneurship around taxes into a bigger picture as a result of most cases being undereducated in instances where businesses are considered informal or extensively regulated. The characteristics and context of the business will affect whether or not entrepreneurs are compliant in their tax obligations rather than focusing on individual decisions made by entrepreneurs.

The next cluster connects to the normative and institutional dimensions of tax behaviour. Key categories within this group include tax morale and institutional theory as well as the informal sector and the European Union. Studies on the normative dimensions of behaviour incorporate morals, social norms and legitimacy into their studies. This cluster also shows a growing interest in how the cultural and institutional environments of many different countries impact tax behaviour.

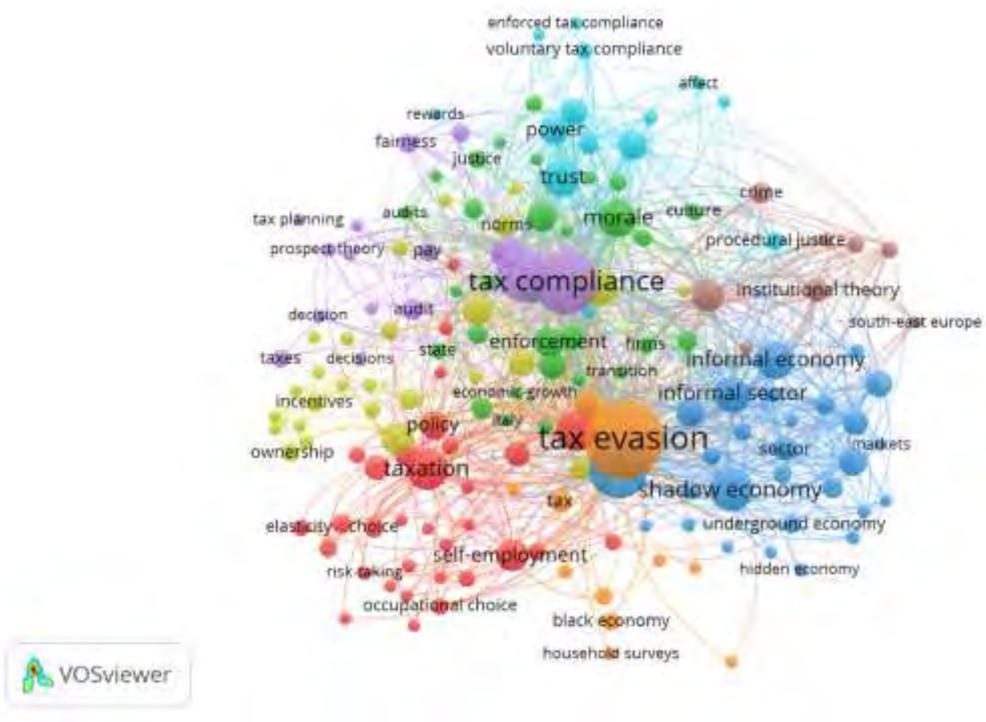
Taken together, the network analysis suggests that the literature is broadly structured along a compliance–evasion continuum, integrating economic, behavioral, and institutional perspectives. While self-employment and informal entrepreneurship feature prominently in this body of work, startups and startuppers rarely emerge as an explicit unit of analysis. Instead, they are commonly subsumed under broader categories such as small businesses or self-employed individuals. This observation reveals a clear gap in the literature and supports the relevance of future research explicitly focusing on tax compliance behavior in startup-specific contexts.

4.2.2. Co-occurrence analysis of all keywords

Looking at the co-occurrence analysis based on all keywords that is, authors' keywords combined with Keywords Plus offers a wider and somehow more concrete picture of how the literature on tax compliance in entrepreneurial contexts is structured. Compared to authors' keywords only, this representation is richer, but also more messy. Figure 4 shows the network visualization produced with VOSviewer, revealing a dense map where concepts are highly interconnected and sometimes overlap across several thematic areas.

At the very center of the network, the keywords tax compliance and tax evasion clearly stand out. They dominate the map and act as organizing anchors for most of the surrounding concepts. Scholarly literature on taxation is composed of two principal focal points: (1) taxation in real-world voluntary and coercive environments and (2) the study of compliant/noncompliant behavior of individuals and organizations, which has resulted in numerous dichotomies or polarity-based arguments. The first major body of tax research focuses on individual and organizational behavioral and psychological aspects of tax compliance. There is a significant number of articles and reports that contain numerous references to concepts like trust, power, morale, norms, equity, justice, and procedural justice. Thus, authors within this grouping tend to emphasize the act of individuals and organizations utilizing voluntary compliance mechanisms and do so based upon the perception of (a) the legitimacy of government, (b) the moral values associated with the act of taxpayer compliance, and (c) the social expectations associated with an individual or organization's role as a taxpayer. Additionally, there are several articles that utilize both the concepts of voluntary compliance and enforced compliance in the same context, which suggests that this body of research has not fully abandoned the use of coercive mechanisms to attain taxpayer compliance; however, it has attempted to find a balance between trust-based and power-based mechanisms of compliance, though at times this has not been very clearly articulated.

Figure 4. Network visualization of all keywords co-occurrence related to tax compliance behavior.



Source: Web of Science Core Collection; VOSviewer.

Another strong cluster pertains to tax evasion and the informal economy, with many common keywords associated with each other, including "shadow economy," "informal economy," "informal sector," "hidden economy," and "underground economy." This sizable cluster of research represents the substantial research pertaining to taxpayer behaviour in settings where there is a high prevalence of informality and where institutional enforcement regimes are weak. These studies typically attempt to analyze entrepreneurial taxpayer behaviour in relation to other economic and structural factors (i.e., incentives/constraining factors), and as a result, it is rare to find that entrepreneurial taxpayer behaviour is being studied within its own context.

The literature about three grouped areas of themes also includes literature around Keywords associated with Economic/Policy issues such as 'Taxation," "Policies," "Enforcement," "Audits," "Incentives," and "Economic Growth." Public Economics or Policy Analysis are the bases for the majority of the literature grouped in this area, with a focus on how the Tax Systems, Enforcement Methodologies, and Incentive Systems of Taxation impact compliance/evasion. Relative to behavioural studies, many of the manuscripts in this literature rely on a macro-level or systems approach as opposed to the typical micro-level or behavioural approach.

The map also reveals a group related to self-employment and occupational choice, as indicated by keywords such as self-employment, risk-taking, occupational choice, ownership, and choice. This research area focuses particularly on individual decision-making processes and highlights the specific situation of self-employed taxpayers, who generally enjoy greater flexibility, as well as greater ambiguity, when it comes to income reporting and tax compliance.

Finally, there is a smaller but nevertheless discernible group of research related to institutional and cultural contexts. An increasing body of literature is emerging as evidenced by the keywords institutional theory, culture, procedural justice, and South East Europe, which indicate an interest in comparative research. Comparative research examines how variation in institutional quality and context (including cultural) influences tax compliance across many entrepreneurial contexts. When taken together, an all-keyword co-occurrence analysis of these

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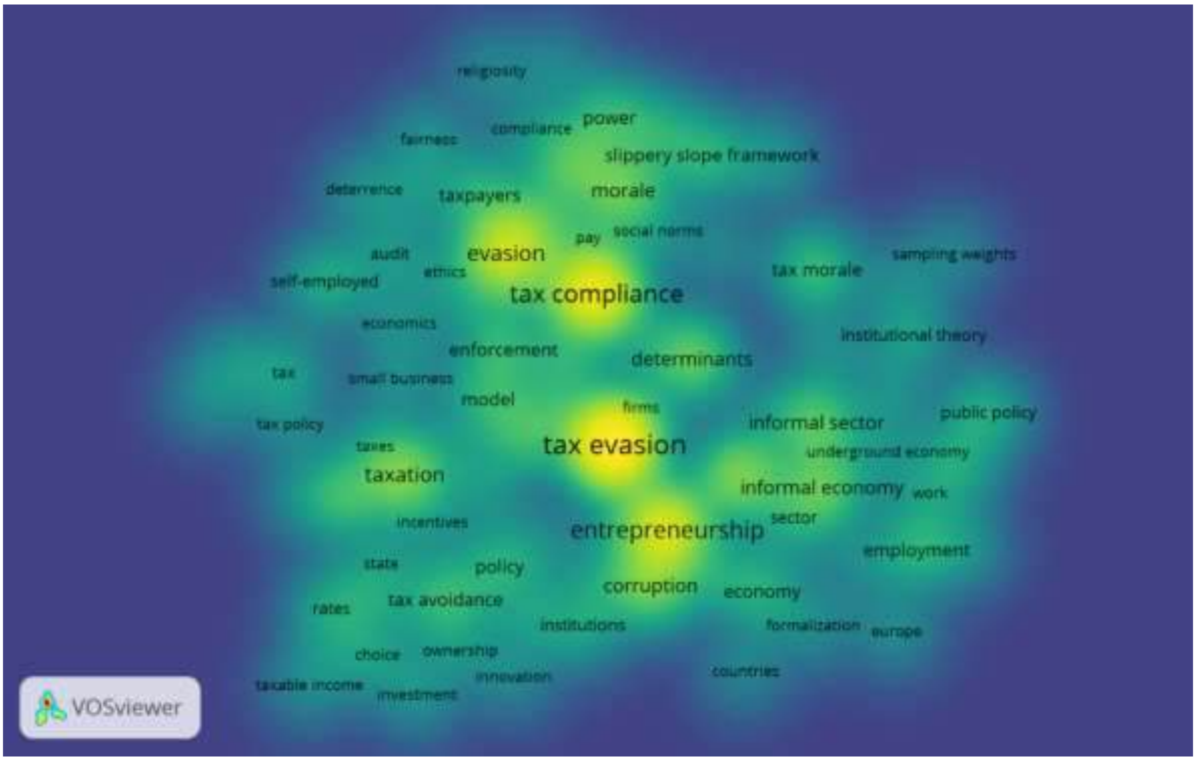
keywords indicates that the research area is diverse and has reached maturity, with several perspectives, economic, behavioral, institutional and policy, co-existing and co-evolving to varying degrees. However, the research on startups and startuppers has not yet established clear categories; rather, they continue to be conflated with self-employment or the informal sector. This recurring theme illustrates the need for further research into the specific tax compliance behaviour of startups, particularly in emerging and innovation-based economies.

4.2.3. Keyword density visualization

Compared to co-occurrence analysis, using keyword density visualization allows a complementary view of the key themes receiving the most sustained attention in the tax compliance literature for entrepreneurial settings. The density view is easier to interpret than the network maps, as it provides a clear illustration of research activity concentration. As shown in Figure 5, the areas of highest density are clearly around the keywords tax compliance and tax evasion; confirming their centrality to structuring this area of research and reflecting the ongoing dual focus on compliant and non-compliant tax behaviours.

Figure 5. Keyword density visualization of research on tax compliance behavior in entrepreneurial contexts.



Source: Web of Science Core Collection; VOSviewer.

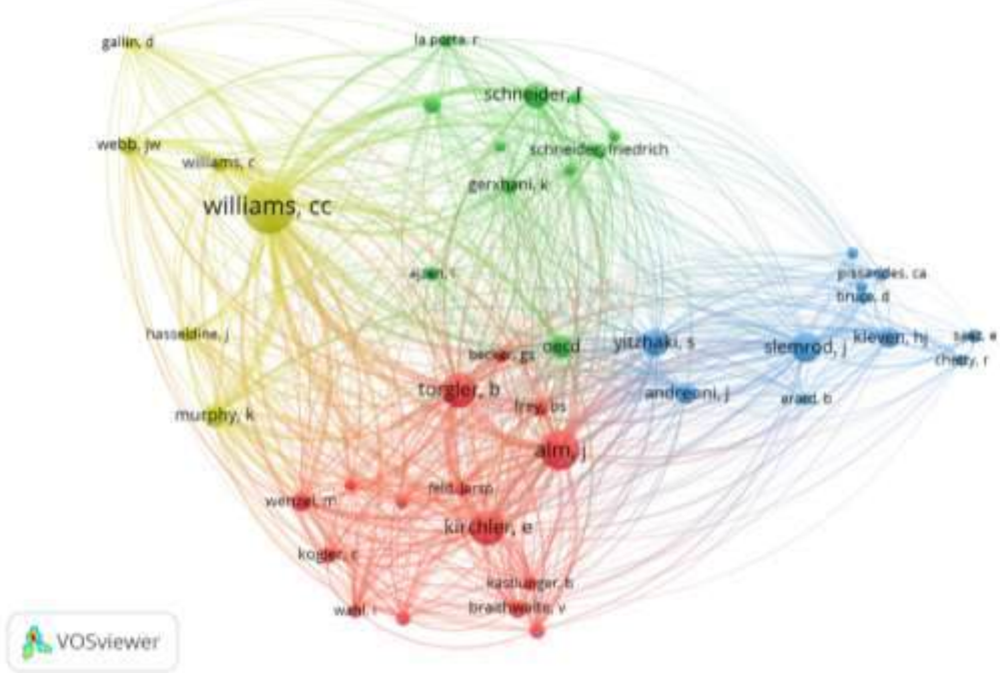
In the reviewed literature, there are high densities of publications associated with topics including entrepreneurship, informal economy, taxation, and tax enforcement, all indicating that much of the research published about entrepreneur's activities has been focused on the relationship between taxes, fiscal regulations, and the institutions that exist to regulate them. Lower density clusters exist around the areas of tax morale, trust, social norms, and institutional theory indicating a growing interest in behavioral norms; however, their density is still not as great as that of traditionally researched topics. There are relatively few words within the high-density zones (start-up and startuppers) indicating that the most relevant aspects of start-ups and startuppers are not well-represented within the literature. Overall, this representation of keywords indicates that the existing literature has concentrated on traditional compliance-related topics, but it does not identify potential future research directions that may merit greater attention.

4.3. Author co-citation network

4.3.1. General structure of the co-citation network

The author co-citation analysis was conducted in order to identify the main intellectual foundations and theoretical traditions underlying research on tax compliance behavior in entrepreneurial contexts. Figure 6 presents the co-citation network generated with VOSviewer. In this map, node size reflects how frequently an author is cited, while links indicate the strength of co-citation relationships between authors.

Figure 6. Author co-citation network in the literature on tax compliance behavior.



Source: Web of Science Core Collection; VOSviewer.

Table 1: Most frequently co-cited authors in the network

Author	Relative influence in the network
Kirchler, E.	High
Alm, J.	High
Torgler, B.	High
Slemrod, J.	High
Williams, C. C.	High
Schneider, F.	Medium
Andreoni, J.	Medium
Yitzhaki, S.	Medium
Frey, B. S.	Medium
Wenzel, M.	Medium

Source: Web of Science Core Collection; VOSviewer (authors' elaboration).

Overall, the network reveals a dense and relatively well-organized intellectual structure, suggesting that the field has reached a certain level of maturity. Rather than isolated contributions, the literature appears to be built around several interconnected schools of thought that have progressively shaped research on tax compliance and entrepreneurship.
Table 1 presents the most frequently co-cited authors identified in the network, based on their relative prominence in the visualization.

4.3.2. Behavioral and psychological foundations of tax compliance

A primary cluster exists in respect to behavioral and psychological based inquiries of tax compliance. This cluster primarily contains authors such as Kirchler E., Alm J., Torgler B., Frey B.S., Wenzel M., Kastlunger B., and Braithwaite V., all of whom produced works examined concepts of tax morality, trust in the government, social norms and perceptions of fairness.

The contributions mentioned above have been influential in shifting the tax compliance literature away from the primary models of compliance based just on deterrents to a consideration of compliance as being both based on audits and/or penalties, and as a result of both other forms of incentive for voluntary compliance, such as intrinsic motivation (with a higher level of importance when it comes to entrepreneurs who may not have formalised mechanisms in place that would enable them to achieve tax compliance).

4.3.3. Economic and deterrence-based perspectives

The second major group of studies is from the economic and deterrent perspective and represented by the researchers Andreoni, J., Slemrod, J., Yitzhaki, S., Kleven, H. J., Erard, B., and Chetty, R. There are strong connections in this tradition to public economics and the economic theories that dictate how audit probabilities, penalties, and enforcement work, as well as how rational individuals arrive at their decisions.

Tax Compliance and Tax Evasion are viewed as being based on cost-benefit analysis, within this framework. This view has been largely criticized; however, it continues to play an important role in analysing tax policy.

4.3.4. Institutional and governance-oriented approaches

A cluster includes more than just a few authors (Schneider, F., La Porta, R., Gërxhani K.) who look at how to create governance structures and processes for tax compliance through an institutional lens; many authors reference OECD publications on these topics too. Under this research agenda, tax compliance is examined within specific institutions and their institutional environment relative to corruption, quality of institutions, effectiveness of regulations, and the shadow economy's size.

Hence, this research is most relevant in informal economies that possess inadequate governmental structures and strong institutional enforcement capabilities will have a significant impact on the compliance behaviour of entrepreneurs.

4.3.5. Entrepreneurship, informality, and labor market perspectives

One more grouping is situated around Entrepreneurial and Informal Economic Activities as articulated by writers such as Williams, C., Webb, J.W., Murphy, K., Gallin, D., and Hasseldine, J. The contents of these studies include assessing the connections of Self-employment, Informal Entrepreneurship, Undeclared Work and Tax Issues.

In addition to individual motivations this body of literature includes consideration of structural constraints, regulatory burdens, and the dynamics of the labour market. Consequently they provide an alternative contextual understanding of what entrepreneurs and start-ups experience during the tax compliance process.

4.3.6. Synthesis and implications for startup-focused research

The co-citation system indicates significant linkages of the economic, behavior, institutional and entrepreneurial research traditions consistent with a convergence towards blended models of the business world over time. At the same time, there is an evident lack of attention paid to the specific cohort of self-employed individuals and informal businesses that share many of the same characteristics as traditional businesses (e.g., temporary work and non-traditional employment), but do not register as a separate category of analysis compared to established businesses. As a consequence, startup and entrepreneurial activities continue to be largely absorbed within larger streams of academia, leaving many of the common, yet non-universal experiences shared by this group of businesses relatively unexplored and unexamined. This observation represents a definitive conceptual gap in the literature and underscores the need for additional research focusing on the tax compliance behavior of startups, particularly in developing and innovation-oriented economies.

5. Discussion

Our intention with this study was simply to take a step back and assess how the scientific literature on tax compliance behaviour in the context of entrepreneurship and startups has been structured over time. Instead of simply generating another empirical study, we sought to understand how this field has been explored by scholars. By combining descriptive statistics, keyword co-occurrence maps, author co-citation networks, and keyword density visualisations, the study provides a basic overview of the main ideas, dominant debates, and existing blind spots.

5.1. Maturation and evolution of the research field

The most significant development with respect to the literature is how it has evolved over time. Consider that from 2000 to 2025 there has been a substantial growth in studies on the subjects of entrepreneurial tax compliance and tax compliance and entrepreneurship. Early on there was very little output from researchers in this area, only partially along with later accumulating publications resulted in a surge of output from mid-2010s forward reflected a major shift in the field of tax research, namely, that researchers were becoming more interested in behavioural and institutionally based explanations instead of solely legal-based explanations; concurrently, given how entrepreneurialism and self-employment began to be more economically visible (due to globalization and overall economy changes), scholars began focusing on these entities more closely.

Furthermore, tax compliance is now considered not merely as a legal or technical issue, but as a multi-faceted issue involving both economic incentives and psychological motivations in conjunction with how individuals' actions are shaped by the institutional context within which they operate. The range of disciplines submitting to the literature provides further support for this assertion as submissions have been made by contributors from economics, management, law, public administration and the social sciences creating an overall fragmented literature at times, but also demonstrating the complexity associated with tax behaviour as it pertains to entrepreneurs and thus requiring future research to have more integrated perspectives of entrepreneurs' tax behaviour.

5.2. Dominant thematic orientations

One characteristic of the literature is an emphasis on the compliance versus evasion dichotomy of tax. Tax compliance and tax evasion remain as two major themes dominating much research on this topic. The earlier studies were primarily focused upon the identification of non-compliance behaviours, enforcement mechanisms, and audit and policy design issues, particularly regarding self-employment and informal economic activity for the same reasons that there has been a long standing concern about revenue losses from tax systems as well as their effectiveness.

However, over time, the literature has changed. In addition to studying these issues, the most recent research has included keywords relating to trust, tax morale, fairness, social norms, and

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institutional legitimacy. This indicates that there is now considerable acknowledgment that fear of a sanction alone cannot explain the motivation for compliance with the tax system; there is also an increasing acceptance of voluntary compliance mechanisms. The integration of both voluntary compliance and enforcement concepts identified in the all-keywords analysis provide support for the development of integrative frameworks such as the slippery slope perspective, which seeks to integrate institutional power and various behavioural motivations.

5.3. Intellectual foundations and theoretical convergence

The results of co-authored citations demonstrate the manner in which the body of work in this area has been intellectually divided into several schools of thought, with the following being some examples: economic deterrent models of compliance; behavioral and psychological approaches; institutional and governance perspectives; and entrepreneurship research. What is particularly interesting, though, is that in addition to these different schools of thought existing simultaneously, there is significant connectivity between the different schools of thought.

The connectivity amongst the different schools of thought appears to illustrate a trend towards a more comprehensive understanding of tax compliance through the use of multiple theoretical lenses. Researchers are beginning to use concepts from various schools of thought to explain tax compliance rather than relying solely upon one theory. This trend towards greater connectivity amongst the various schools of thought is especially significant in the context of entrepreneurship because electronic tax behavior appears to be influenced by individual motivators at the same time as organizational restrictions and institutional environments. Therefore, the findings support the need for future research to employ multi-level and interdisciplinary approaches.

5.4. Implications for startups and startuppers

An ongoing limitation of the literature on entrepreneurship is that there is very little specific attention paid to startups (entrepreneurs starting new businesses). Most research focuses on self-employment, small businesses, or informal entrepreneurship. As such, startups have usually been combined with these larger broader categories. This can be found within the keyword analyses performed at other similar points in time, as well as within co-citation networks.

Given the unique characteristics of many startups, it is surprising that there has been so little attention to be given to their research opportunities. Startups are often defined by their level of innovation, significant expected growth, digital business models, and developing organizational structures; thus, tax compliance may be influenced by these dimensions differently than traditional small businesses or independent contractors. The fact that these dimensions have not yet been sufficiently studied represents a research opportunity for researchers interested in understanding the tax behaviour of startups, rather than a peripheral issue.

5.5. Research and policy implications

In developing countries, the conditions of a nation's institutions, the manner in which digitalization has occurred, and the extent to which an entrepreneur's ecosystem has developed can be very different from the same phenomena in the developed world. Hence, there is a call for future empirical research regarding entrepreneurs, and particularly in developing and emerging nations, to be more concentrated and focused than has previously occurred.

Additionally, it is likely that the use of a combined approach using both behavioral and institutional/entrepreneurship theories for examination of entrepreneurs will provide success; however, both disciplines require a significant amount of data that must be appropriately matched.

This research not only relates to the study of entrepreneurship, but also has implications for the development of policy regarding tax compliance among new businesses and entrepreneurs. Consequently, it is evident that strategies for promoting tax compliance among new companies should not be based solely on enforcement and punishment. Enforcement is a vital part of promoting voluntary compliance; however, enforcement is not the only way to enhance tax compliance. It is likely that a tax policy which develops trust and fairness, and legitimacy in institutions, and simplifies the administration of the tax process (i.e., through digital tax instruments), will increase levels of voluntary compliance from entrepreneurs.

6. Conclusion

As established throughout my literature review, tax compliance research has tended toward either examining specific features, or one or two systematic features, of tax compliance behaviours displayed by entrepreneurs and/or startups over time; thus limiting the overall body of literature (i.e., creating a "missing link" in understanding an otherwise isolated piece of research). While publication contributions from 2000-2025 have increased (with more papers being published annually), the overall number of disciplines publishing on this topic has also expanded. It can be concluded, however, that while the literature has matured gradually over time with an increase in the number of published papers and variation of disciplines publishing, early entrepreneurial tax behaviour was primarily dominated by deterrence, enforcement and tax evasion issues (as were advocacy, education etc.), over the years there has been a shift towards including behavioural, psychological, and institutional aspects. Additionally, the emergence and growth of concepts such as tax morale, trust, fairness and institutional legitimacy in the literature indicates that researchers are taking voluntary compliance seriously (rather than considering it a "second plank" or marginal).

The bibliometric analyses also point to a field that is strongly interdisciplinary, maybe sometimes too much. Economics, management, law, public administration, and social sciences all contribute to shaping current research. The co-occurrence and co-citation networks indicate that economic, behavioral and institutional approaches are no longer in isolation but interact, overlap and contradict one another. They are the manifestation of a further shift toward global and integrative reconciliations of tax compliance issues in the entrepreneurship domain.

However, there is a significant limitation evident in startups and startuppers not being a significant part of the analysis. Most research has focused on self-employment, small businesses and informal entrepreneurs, with startups primarily included in those groups without having much detail within the analysis. This is problematic because of the distinct characteristics of startups (high levels of innovation, ambition for growth and reliance upon digital business models), which may impact the tax behaviour of these startup entrepreneurs differently than that of more traditional forms of entrepreneurship. Thus, it is at least partly insufficient that startuppers are being treated as another type of small business by the existing literature.

In light of these findings, there are many directions for further research. First, it is evident that there is a need for empirical research that focuses specifically on entrepreneurs of startups. In particular, studies conducted in emerging and developing economies will provide insight into how the institutional context and entrepreneurial ecosystem differ from those of developed economies. Second, researching startuppers using a multi-level perspective will add value to our understanding by analysing the individual motivations, characteristics of organizations and the institutional environment. Finally, it is inconclusive how digitalisation will affect the tax behaviour of startuppers and thus warrants additional systematic research.

Policymakers can take several lessons away from this research. Entrepreneurs and startups will not improve their tax compliance solely through control, enforcement, and sanctions. These are all valuable components, but alone will not solve the issue. Policymakers should consider creating policies to increase trust, perceptions of fairness, institutional legitimacy, and

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simplifying process through digital means to help encourage voluntary compliance with taxes by entrepreneurs and startups.
Lastly, while this bibliometric analysis does not provide final answers and it was never meant to do so; it does provide a more structured approach to understanding future research in the area of entrepreneurial tax compliance. This report will assist in the identification of existing areas of study or dominance within the literature, and more importantly, highlight areas that remain unexplored for future research related to entrepreneurial tax compliance and how best to align tax systems with the new realities of innovation-based economies and startup-based economies.
Overall, this study provides a structured view of the literature and contributes to a better understanding of tax compliance in entrepreneurial contexts, highlighting that startuppers remain underexplored. It also suggests that tax compliance should not rely only on enforcement, but also on trust and institutional factors. Some limitations remain, especially related to the database and the scope of the analysis. Future research could focus more on startuppers, particularly in emerging contexts.

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