

How to Cite:

Slimani, S., & Abidli, I. (2025). The impact of tax administration digitalization on taxpayer behavior: A comprehensive review of previous studies. *International Journal of Economic Perspectives*, 19(1), 1–15. Retrieved from <https://ijeponline.org/index.php/journal/article/view/830>

The impact of tax administration digitalization on taxpayer behavior: A comprehensive review of previous studies

Saida SLIMANI

Department of Finance and Accounting, Faculty of Economic, Commercial and Management Sciences, University of Constantine 2, Algeria.

Email: saida.slimani@univ-constantine2.dz

ORCID: <https://orcid.org/0000-0001-5334-5801>


Issam ABIDLI

Department of Finance and Accounting, Faculty of Economic, Commercial and Management Sciences, University of Ghardaia, Algeria.

Email: Issamabidli@gmail.com

ORCID: <https://orcid.org/0000-0001-5715-9504>

Abstract--Purpose: This study aims to explore the impact of tax administration digitalization on taxpayers' behavior, highlighting its role in enhancing tax compliance and promoting positive behavioral changes among taxpayers. **Importance/Value:** The research emphasizes the strategic importance of digitalizing tax processes as an essential tool for improving the efficiency and effectiveness of tax administration. It contributes uniquely by demonstrating how digitalization aligns with theoretical frameworks to strengthen compliance mechanisms and foster trust between taxpayers and administrations. **Methodology/Approach:** The study employs a bibliometric analysis to examine a sample of 23 prior studies retrieved from the Scopus database. Descriptive and analytical approaches were utilized to assess the influence of tax administration digitalization on taxpayers' behavior. **Findings:** The findings reveal a positive relationship between tax administration digitalization and improved taxpayer behavior. The results support the theoretical frameworks applied, demonstrating how digitalization enhances compliance while reducing tax-related disputes and complexities. **Conclusion:** The study concludes that digitalization of tax administration is a transformative approach that significantly contributes to tax compliance and behavioral improvements, ultimately benefiting the overall tax system's efficiency. **Recommendations:** The study

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Corresponding author: Slimani, S., Email: saida.slimani@univ-constantine2.dz

Submitted: 27 November 2024, Revised: 18 December 2024, Accepted: 05 January 2025

recommends investing in the modernization of tax administration infrastructure, developing advanced digital tools, and implementing policies that encourage voluntary compliance to build stronger trust between taxpayers and tax authorities.

Keywords--Tax Administration Digitalization; Taxpayer Behavior, Technology Acceptance, Organizational Theories.

1. Introduction:

The growing popularity of modern strategies based on Information and Communication Technology (ICT) has become a hallmark of the third millennium. Governments worldwide are increasingly striving to establish ICT-driven governance systems to meet citizens' needs, whether in terms of the quality of services provided or the information disseminated to them. E-government, as a concept, represents a network of governmental entities leveraging ICT to regulate interactions between the government and other stakeholders (citizens, businesses, and other governmental arms). Its overarching goal is to deliver superior public services, enhance interactions with businesses and industries, empower citizens with access to information, create more efficient government administration, eliminate negative practices such as corruption, increase transparency, and more.

The integration of ICT into tax administration is one of the innovations that has captured the interest of numerous researchers. This has led to investigations into the feasibility of adopting such innovations in various international settings and examining taxpayers' acceptance of these technologies. Among the most prominent theories analyzing taxpayers' behavior toward the digitalization of tax administration are the Diffusion of Innovation Theory (DOI), the Theory of Reasoned Action (TRA), the Technology Acceptance Model (TAM), and the Unified Theory of Acceptance and Use of Technology (UTAUT). Despite the variations and evolution in the determinants of these theories, they all share a common goal: understanding the relationship between the digitalization of tax administration and taxpayers' behavior. Furthermore, they examine whether this new strategy in tax administration contributes to improving tax compliance and enhancing revenue collection.

Research Question

In light of the aforementioned discussions and considering the critical role of tax administration digitalization and taxpayers' behavior—given that digitalization represents an ICT-based innovation impacting various fiscal variables, particularly taxpayer behavior—the primary research question of this study is as follows:

Does the digitalization of tax administration influence taxpayer behavior?

Sub-questions

To address the main research question, the study is structured around the following sub-questions:

1. To what extent does tax administration digitalization influence taxpayer behavior according to the Diffusion of Innovation Theory (DOI)?
2. To what extent does tax administration digitalization influence taxpayer behavior according to the Theory of Reasoned Action (TRA)?
3. To what extent does tax administration digitalization influence taxpayer behavior according to the Technology Acceptance Model (TAM)?
4. To what extent does tax administration digitalization influence taxpayer behavior according to the Unified Theory of Acceptance and Use of Technology (UTAUT)?
5. To what extent does the integration of TAM and UTAUT explain the influence of tax administration digitalization on taxpayer behavior?

Hypotheses

To address the primary research question and its associated sub-questions, the study proposes the following hypotheses:

1. Tax administration digitalization positively influences taxpayer behavior according to the Diffusion of Innovation Theory (DOI).
2. Tax administration digitalization positively influences taxpayer behavior according to the Theory of Reasoned Action (TRA).
3. Tax administration digitalization positively influences taxpayer behavior according to the Technology Acceptance Model (TAM).
4. Tax administration digitalization positively influences taxpayer behavior according to the Unified Theory of Acceptance and Use of Technology (UTAUT).
5. The combined application of TAM and UTAUT demonstrates a positive influence of tax administration digitalization on taxpayer behavior.

Objectives of the Study

This study aims to achieve several objectives in the fiscal domain, as outlined below:

1. To explore the concept of tax administration digitalization;
2. To examine the behavior of taxpayers;
3. To identify the key theories explaining taxpayer behavior toward adopting digitalization in tax administration;
4. To investigate the impact of tax administration digitalization on taxpayer behavior based on the leading theories that explain users' acceptance and use of technology.

Research Methodology

To address the research question and validate the proposed hypotheses, the study employs two methodological approaches. The first is the descriptive approach, which aims to identify the study variables, specifically tax administration digitalization and taxpayer behavior. The second is the descriptive-analytical approach, which serves to examine the theoretical frameworks that

define the relationship between these variables, as well as to analyze the findings derived from previous literature pertinent to the study's topic.

2. Conceptual Framework

2.1. Definition of Tax Administration Digitalization

Tax administration digitalization refers to a strategy aimed at optimizing the collection of tax revenues from taxpayers. It serves as a digital gateway that allows taxpayers to access various fiscal services provided by the tax administration, such as tax registration, filing tax returns, payment of taxes, and requests for tax clearance certificates (Akpubi & Igbekoyi , 2019, p. 54).

Another definition describes tax administration digitalization as a mechanism leveraging Information and Communication Technology (ICT) to execute, evaluate, and manage all processes related to tax collection. It is one of the modern governmental techniques in the fiscal domain, aimed at improving the quality of services offered to taxpayers, fulfilling their needs promptly and at minimal costs (Chijioke, Ofurum, Amaefule, & Henry, 2018, pp. 20,21).

From the above, tax administration digitalization can be understood as a governmental digital platform within the fiscal domain that relies on ICT to provide taxpayers with timely and location-independent access to various services. Simultaneously, it ensures taxpayers fulfill their tax declarations and make payments to the public treasury within stipulated deadlines.

2.2. Taxpayer Behavior

Before defining taxpayer behavior, it is essential to clarify the term "behavior," which has been described as a relatively stable organization of individual beliefs that one is prepared to enact (Lars, 1999, p. 174). Taxpayer behavior is a complex concept that is challenging to define precisely. However, several definitions attempt to capture its meaning. It is considered the cornerstone in determining taxpayers' intention to comply with tax obligations. Taxpayer behavior reflects their willingness to voluntarily fulfill tax obligations without the tax administration resorting to penalties or sanctions for non-compliance. Behavioral standards, whether personal (linked to the taxpayer's intention to pay taxes) or societal (related to the prevailing social norms encouraging compliance within the fiscal community), play a critical role in shaping this behavior (KEITH, 2012, p. 454).

Taxpayer behavior toward tax administration digitalization is also viewed as a proxy variable used to assess taxpayers' interests, preferences, and responses to adopting digital tax administration outputs (electronic systems) (Adegbola, Tony, Damilola, & Henry, 2021, p. 177). From this, taxpayer behavior can be concluded as the primary determinant of taxpayers' intent to comply or not comply with tax payments. It encompasses their beliefs about the tax administration entity and whether the services provided encourage voluntary compliance.

3. Theoretical Frameworks Explaining Taxpayer Behavior Toward Tax Administration Digitalization

3.1. Diffusion of Innovation (DOI) Theory

The Diffusion of Innovation (DOI) theory was developed by Rogers in 1962, primarily in the context of digital and ICT technologies. This theory seeks to explain how, why, and at what rate new technological ideas spread. In 2003, Rogers emphasized that the diffusion of innovation is a process that connects innovation to time within a social system. He assumed that decisions made collectively are often unreliable, necessitating individual decision-making by each member of the social system regarding innovation through five steps: knowledge, persuasion, decision-making, implementation, and confirmation.

Rogers argued that 10–25% of social system members are early adopters who embrace innovation faster than others. The remaining members gradually adopt the innovation, though there is always a risk of failure in achieving 100% adoption. Factors contributing to this include weaknesses or gaps in the innovation, intense competition from alternative innovations, or a lack of user awareness (Sani & Usman, p. 69). The DOI theory consists of five key components, as outlined below (Sulaiman & al, 2012, p. 675) :

- **Relative Advantage:** The degree to which the new innovation surpasses previous innovations;
- **Complexity:** The perceived difficulty of understanding and using the innovation, which may hinder user adoption;
- **Compatibility:** The extent to which the innovation aligns with users' values, beliefs, experiences, and needs;
- **Trialability:** The degree to which the innovation can be experimented with by users;
- **Observability:** The extent to which the results of the innovation's use are visible to others.

3.2. Theory of Reasoned Action (TRA)

The Theory of Reasoned Action (TRA), proposed by Ajzen and Fishbein in 1980, posits that beliefs shape behavioral intentions, which in turn direct user behavior. According to this theory, beliefs influence both attitudes and societal norms, thereby guiding the user toward specific behaviors. These beliefs act as direct precursors to behavior. The conceptual framework of the TRA is depicted in Figure 1 (Ahmet & al, 2011, pp. 108,109), Key Components of the TRA:

Attitude Toward Behavior: Attitude toward behavior represents the user's prior stance before performing a particular action. The user must contemplate the decision and its potential outcomes before proceeding to action. This decision-making process typically involves two options: engagement or non-engagement in the behavior. According to the theory, behavioral intention is the primary determinant of performing any action, and beliefs are the key factors shaping a user's attitude and evaluating behavioral outcomes. Thus, the execution of a specific behavior is closely tied to the user's conviction that such behavior will

lead to positive outcomes—or conversely, to their skepticism that it may yield negative results;

Subjective Norm (SN): Subjective norms refer to the perceived social pressures that influence a user’s decision-making regarding a particular behavior. This concept reflects the user’s perception of how others view the behavior in question, exposing the user to social pressures that affect their decision. Essentially, subjective norms examine whether the user’s decision aligns with or diverges from the decisions of others who exhibit similar behavior. Consequently, the behavior of others plays a pivotal role in shaping the user’s ultimate decision.

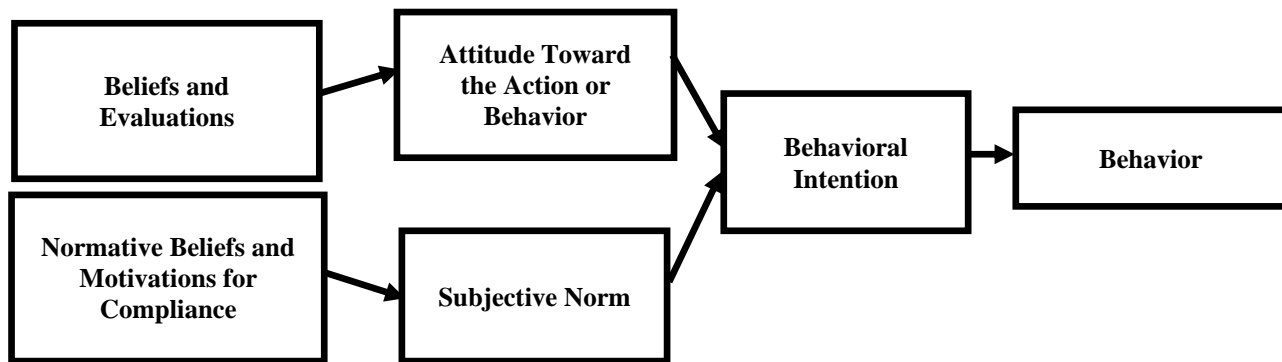


Fig N° 1: Conceptual Model of the Theory of Reasoned Action
Source: Prepared by the authors based on prior studies

3.3. Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) was introduced in 1989 by Davis, aiming to explain the determinants influencing the acceptance of innovations based on information and communication technology (ICT). These determinants include two key factors: perceived usefulness and perceived ease of use. TAM extends and builds upon the Theory of Reasoned Action (TRA) by asserting that the adoption of a specific behavior is driven by behavioral intention, which, in turn, is influenced by user beliefs;

TAM posits that the adoption of new technologies depends on behavioral intention, which is shaped by user beliefs about the technology. According to Davis, two principal indicators govern these beliefs: perceived usefulness and perceived ease of use, both of which are effective in explaining variations in users’ behavioral intentions (Soraya & al, 2018, p. 303), Key Components of TAM:

- **Perceived Usefulness:** The degree to which a user believes that using the new technology will enhance their job performance;
- **Perceived Ease of Use:** The extent to which a user believes that utilizing the new technology will require minimal effort.

The Technology Acceptance Model (TAM) is influenced by the predictability of the information system, making it a valuable tool for forecasting the acceptance of modern technologies. TAM also highlights necessary adjustments to the technology to better align with user needs (Otieno & Kandiri, 2018, p. 18).

This model aims to understand the mechanisms through which taxpayers accept the digitalization of tax administration (e.g., digital filing, digital returns, and digital invoicing) introduced by governments to assist taxpayers in fulfilling their tax obligations (Deden & al, 2017, p. 65) .

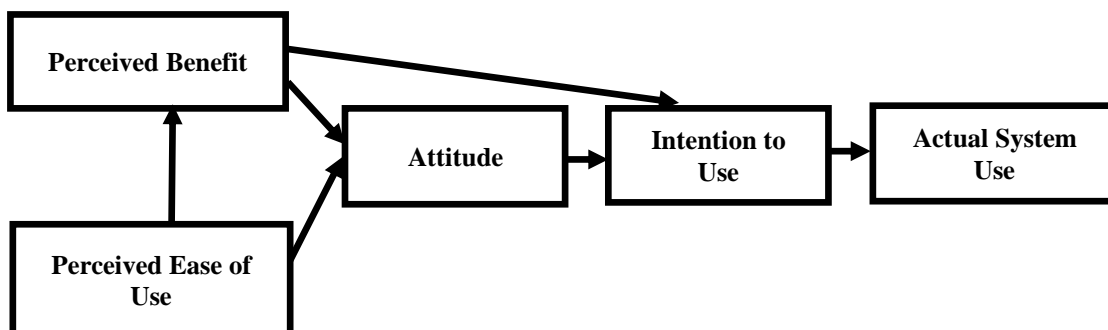


Fig N° 2: Conceptual Model of the Technology Acceptance Model (TAM)

Source: Prepared by the authors based on prior studies

3.4. The Unified Theory of Acceptance and Use of Technology (UTAUT)

The Unified Theory of Acceptance and Use of Technology (UTAUT) was introduced in 2003 by Venkatesh et al. as a comprehensive model synthesized from eight theories in the domain of technology acceptance (Lu & Nguyen, 2016, p. 1499). This theory aims to explain users' intentions to adopt ICT-based systems and their subsequent usage behavior (Kiring'a & Jagongo, 2017, pp. 45198,45199). The foundation of technology adoption, as posited by this model, lies in users' belief in the existence of an organizational and technical structure that facilitates implementation (Etinick & al, 2022, p. 315).

The UTAUT model seeks to understand user intentions concerning information system (IS) usage and their actual engagement with such systems. Behavioral intention (BI) in this context reflects an individual's resolve to adopt an IS for specific goals in the present or near future (Carter & al, 2011, p. 4).

UTAUT amalgamates eight prior models commonly used in the IS domain: (Alshehri & al, 2012, pp. 3, 4)

- The Theory of Reasoned Action (TRA);
- The Theory of Planned Behavior (TPB);
- The Technology Acceptance Model (TAM);
- The Model of PC Utilization;
- The Motivational Model;
- The Social Cognitive Theory;
- The Extended TAM;
- The Innovation Diffusion Theory.

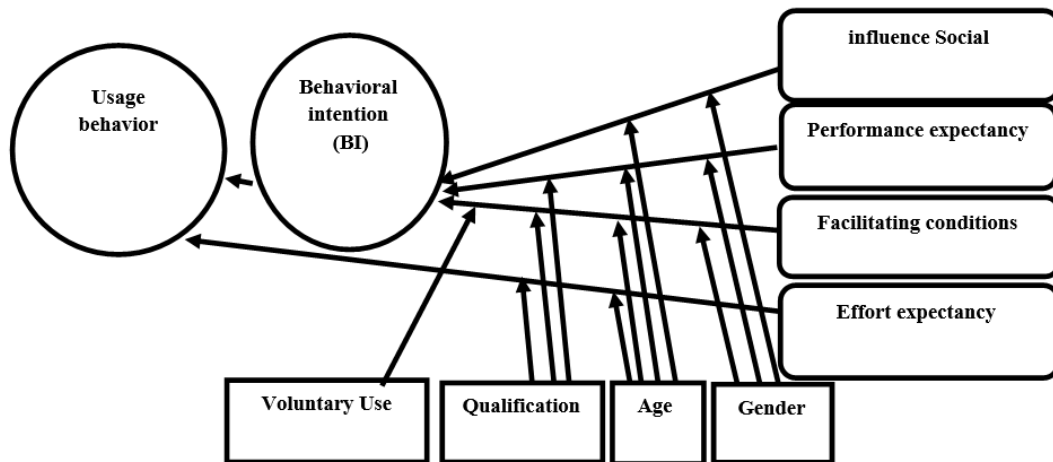


Fig N°3: Conceptual Framework of UTAUT
Source: Prepared by the authors based on prior studies

The UTAUT model identifies four primary constructs that directly influence both behavioral intention (BI) and usage behavior. These constructs are performance expectancy (PE), effort expectancy (EE), social influence (SI), and facilitating conditions (FC) (Alshehri & al, 2012, p. 3). These factors are moderated by variables such as age, gender, experience, education level, and voluntariness of use (Alabboodi & Shaban, 2019, p. 78).

- **Performance Expectancy (PE):** Refers to the degree to which users believe that adopting the digital system will improve their job performance (Edward & Ambrose, 2017, pp. 45198,45199).

- **Effort Expectancy (EE):** This construct derives from three indicators—perceived ease of use, complexity, and usability—extracted from the eight underlying theories. Effort expectancy measures the perceived difficulty associated with using the system.

- **Social Influence (SI):** Indicates the degree to which a user's behavior is influenced by their belief that individuals within their social environment are adopting and encouraging the use of the new technology, fostering trust in the system (Carter & al, 2011, p. 5).

- **Facilitating Conditions (FC):** Relates to the availability of organizational and infrastructural support that encourages the use of the new technology. The actual adoption of technology is significantly influenced by the presence of conducive conditions (Kasyoka & al, 2022, p. 315).

3.5 Review and Analysis of a Sample of Previous Studies

To understand the relationship between the digitalization of tax administration and taxpayer behavior, we analyzed a sample of 23 previous studies using bibliometric mining methods. These studies were obtained from the Scopus database and reflect the key theories explaining the relationship between the two variables. Through this sample, we aimed to explore the impact of digitalizing tax administration on taxpayer behavior under the application of several technology acceptance and usage theories. We selected research that supports our study and

helps answer the main research question, sub-questions, and test hypotheses. After reviewing these studies, we classified them into groups based on their theoretical frameworks, and then analyzed their results, leading us to the following conclusions:

Table N°1: A Selection of Studies on the Relationship Between Digitalizing Tax Administration and Taxpayer Behavior According to Different Theoretical Frameworks

| Author(s) | Key Findings |
|---|---|
| <p>Study Based on Diffusion of Innovation Theory DOI: (Kiring'a & Jagongo, 2017)</p> | <p>This study utilized various theories to explain taxpayers' compliance behavior towards the new innovation of digitalizing tax administration. The study found that digitalizing tax administration (digital filing) affects taxpayer behavior through two key determinants: (1) Complexity: measured by taxpayers' perception of the complexity of digital filing. The relationship between complexity and compliance was negative, meaning that as complexity decreased, compliance increased. (2) Relative Advantage: measured by technical skills associated with digital filing. A positive correlation was found, meaning that higher technical proficiency in filing increased tax compliance.</p> |
| <p>Study Based on Theory of Reasoned Action (TRA): (Ha Thi , Yen & al, 2022)</p> | <p>This study applied the TRA to explain the attitude towards digital tax administration (digital filing) and its impact on taxpayer compliance behavior. It found that both the attitude towards digital tax administration and the adoption of digital tax administration directly affected tax compliance. The attitude towards digitalization mediates the relationship and strengthens the impact between the two variables, indicating taxpayer acceptance of digital tax administration.</p> |

| Author(s) | Key Findings |
|---|--|
| <p>Studies Based on Technology Acceptance Model (TAM) (Azmi, Kamarulzaman, & Hamid, 2012) (Azmi & Bee, 2010) (SUHANI & RADIAH, 2012) (BILAL, HASHMI, & FIAZ, 2015) (I-Chiu, C & al, 2005) (Azleen, 2009) (Syed Kashif & al, 2017) (Patience Njina & Jackson, 2019) (Wang, , 2003) (Otieno & Kandiri, 2018)</p> | <p>These studies used TAM, which is characterized by two key indicators: Perceived Usefulness and Perceived Ease of Use. They concluded that the adoption of new technologies (digital tax filing) positively affects taxpayer behavior, leading them to adopt and accept digital tax administration. Moreover, digital filing enhances Perceived Usefulness (improving the functionality for users) and Perceived Ease of Use (being easy for taxpayers to use).</p> |
| <p>Studies Based on the Unified Theory of Acceptance and Use of Technology (UTAUT) (Alibraheem & Abdul-Jabbar, 2016) (Carter & al, 2011) (Lu & Nguyen, 2016) (Schaupp & al, 2010)</p> | <p>These studies applied the UTAUT, which includes four key determinants: Performance Expectancy, Effort Expectancy, Social Influence, and Facilitating Conditions. They found that the digitalization of tax administration positively influences all four indicators, and therefore has a positive effect on taxpayer behavior, encouraging them to adopt digital filing.</p> |
| <p>Studies Based on a Combination of TAM and UTAUT (Allahverdi & al, 2017) (Awaluddin & al, 2020) (Do & al , 2022) (Lymer & al, 2012) (Night & Bananuka, 2020) (Saiful & Salin, 2016)</p> | <p>These studies integrated TAM (with its two indicators: Perceived Usefulness and Perceived Ease of Use) and UTAUT (with its four determinants: Performance Expectancy, Effort Expectancy, Social Influence, Facilitating Conditions). They concluded that the adoption of digital tax administration positively impacts taxpayer behavior and increases compliance, as it satisfies the six indicators derived from both theories. Consequently, taxpayers tend to adopt digital tax administration.</p> |

Source: Prepared by the authors based on previous studies.

From Table N°1, it is clear that all studies, regardless of the theoretical framework used to study the relationship between digital tax administration and taxpayer behavior, concluded that there is a positive relationship between the two variables. The digitalization of tax administration (digital tax filing) has been widely accepted by taxpayers, as evidenced by their behavior shifting towards adopting digital tax administration. Furthermore, digitalization achieved many key indicators discussed in the various theories, such as **Relative Advantage, Complexity, Perceived Usefulness, Perceived Ease of Use, Performance Expectancy, Effort Expectancy, Social Influence**, and **Facilitating Conditions**. Additionally, digital tax administration strategies have successfully improved both voluntary tax compliance and tax collection, thus contributing to strengthening public financial resources from tax revenues.

4. Results Analysis

In this section, we aim to answer the main research question by confirming or refuting the hypotheses of this study, as follows:

- **Hypothesis 1:** Based on the literature review of studies using the Diffusion of Innovation Theory (DOI), we find that digital tax administration (with a focus on digital tax filing, as it is the primary intermediary between tax administration and taxpayers) meets the two main indicators of the theory: Relative Advantage (digitalization is superior to traditional methods) and Complexity (it is less complex than traditional methods). Thus, Hypothesis 1 is supported: "The digitalization of tax administration positively affects taxpayers' behavior according to the Diffusion of Innovation Theory (DOI).";

- **Hypothesis 2:** According to the studies based on the Theory of Reasoned Action (TRA), the theory successfully explains the relationship between the variables. It showed a positive influence of the independent variable (digital tax administration) on the dependent variable (tax compliance), suggesting that **Hypothesis 2** is supported: "The digitalization of tax administration positively affects taxpayers' behavior according to the Theory of Reasoned Action (TRA).";

- **Hypothesis 3:** Based on the literature examining the relationship between the digitalization of tax administration and taxpayers' behavior using the Technology Acceptance Model (TAM), we observed a positive effect on taxpayers' behavior towards adopting digital systems. Therefore, Hypothesis 3 is supported: "The digitalization of tax administration positively affects taxpayers' behavior according to the Technology Acceptance Model (TAM).";

- **Hypothesis 4:** Based on studies using the Unified Theory of Acceptance and Use of Technology (UTAUT), we found that the digitalization of tax administration positively impacts the four key indicators of UTAUT: Performance Expectancy, Effort Expectancy, Social Influence, and Facilitating Conditions, thereby influencing taxpayers' behavioral intention to adopt digital systems. Thus, Hypothesis 4 is supported: "The digitalization of tax administration positively affects taxpayers' behavior according to the Unified Theory of Acceptance and Use of Technology (UTAUT).";

- **Hypothesis 5:** Drawing from the studies that combined TAM and UTAUT, the digitalization of tax administration positively affects taxpayers' behavior, supporting the six indicators derived from the two models. Therefore, Hypothesis 5 is supported: "The digitalization of tax administration positively affects taxpayers' behavior according to the combination of TAM and UTAUT."

5. Conclusion

From the analysis presented in this study, it can be concluded that the digitalization of tax administration has attracted significant attention from many researchers. This is evident from the review of a sample of previous studies, which applied various technology acceptance theories to explore the nature of the relationship between digital tax administration and taxpayer behavior. Most studies found that the digitalization of tax administration positively influences taxpayer behavior, manifesting in their acceptance of digital tax systems and their confidence in fulfilling their tax obligations. In the long run, this will likely lead to increased tax compliance, thereby improving tax collection and providing essential financial resources for the state's public treasury. These resources will

be used to finance public expenditures and support other sectors (economic, political, social, and cultural).

6. Recommendations

This study has led us to several key recommendations:

- Enhancing Digital Infrastructure: Tax authorities should invest in robust digital infrastructure to ensure the seamless functioning of digitalized tax administration systems. This includes reliable online platforms, user-friendly interfaces, and secure data storage systems to protect taxpayers' sensitive information;
- Providing Ongoing Support and Assistance: Establishing dedicated support centers or hotlines to assist taxpayers in navigating the new digital systems can foster trust and reduce resistance to change. These centers should provide real-time guidance and technical support;
- Developing Incentive Programs: Tax authorities can introduce incentives, such as reduced processing times or discounts for early submissions, to encourage taxpayers to adopt digital platforms. Positive reinforcement can help transition taxpayers from traditional to digital methods;
- Conducting Regular Feedback Surveys: Periodic surveys should be conducted to gather feedback from taxpayers about their experiences with digital tax administration. This feedback can inform continuous improvement efforts and address challenges faced by users;
- Customizing Training Programs for Different Taxpayer Segments: Training programs should be tailored to the diverse needs of taxpayers, including small business owners, individual taxpayers, and large corporations, ensuring inclusivity and effectiveness;
- Collaborating with Private and Public Entities: Partnering with financial institutions, educational organizations, and community groups can amplify outreach efforts and facilitate smoother adoption of digitalized systems.
- Monitoring and Evaluation: Establishing a framework to monitor and evaluate the impact of digitalization on taxpayer compliance and behavior can provide valuable insights for future policymaking and system upgrades.

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