Cultural Openness, Patriotism, and Intention as Determinant Factors of Tax Compliance: A Systematic Review

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Abstract: The aim of this review is to analyze the current state of the literature on tax compliance (TC) based on three determinants, namely: cultural openness, patriotism and intention to comply, then to make suggestions for future research. A systematic literature review from identified online academic databases was used to conduct this research. A total of 45 conceptual and empirical papers relating to the designed relationships were analyzed. In light of the review of the existing literature, this systematic review suggests that the influence of patriotism, cultural openness and intention on actual behavior of individual taxpayers still require more empirical analyses using alternative research approaches, alternative theories, and a comprehensive population. Further, prior TC research has used several competing components and similar frameworks under theory of planned behavior which extended to reasoned action theory. Although these frameworks have provided beneficial insights into our understanding of compliance and intention behavior in general, empirical evidence from this stream of research has not been convincing or comprehensive. This article seeks to persuade authorities to recognize that low TC occurs when a gap exists between authorities and taxpayers. Instead of relying solely on deterrence tactics, they should devise policy measures to close that gap by concentrating on taxpayer attitudes and values. This is the first systematic review on individual tax compliance using the three determinants.

1. INTRODUCTION

Taxation is one of the most important sources of budget revenue for governments at all levels [1], [2]. Undoubtedly, government authorities encounter significant obstacles in seeking to collect as much rightfully due tax money from taxpayers as possible. The challenge of maximizing taxpayer compliance for improving economies is arguably more crucial. Hence, conducting research to better understand individual taxpayer compliance is pivotal. Although much research has been done on TC, the topic of why some individuals pay the taxes remains partly unanswered. Further, the desire to not pay the taxes continues to be a major concern for several governments across the world [3]. The neoclassical approach proposed by Allingham and Sandmo [4] was the standard economic model of tax evasion for decades [5]. The model presumes that TC depends on the perceived probability of detection, the tax rates and penalties are extensively assumed for combating tax non-compliance. In this case, taxpayers will be non-compliant because the expected sanction and likelihood of being caught are insignificant in comparison to the interest gained by non-compliance. As a response, governments are attempting to increase sanctions and the perceived likelihood of discovery non-compliant taxpayers.

In spite of the simplicity of the Allingham and Sandmo's model and its evident policy consequences; the model fails

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to expound why actual TC is lower than theoretical expected compliance. Hence, a few of tax researchers currently believe that the fear connected with non-compliance is enough to understand why people pay taxes [5]–[8]. This calls for a search for alternative models that account for non-economic factors in TC decisions. Furthermore, minimizing tax non-compliance is not just about pursuing the single option by imposing harsher penalties and/or raising the likelihood of detection [6], [7]. Thus, it is a valuable to encourage designing a policies based on behavioral approach, rather than persisting with deterrence theory [3].

Culture of the individual is what a person thinks, knows, believes and feels in his environment, and can be within a pattern of social grouping [9]. The cultural values as social influences have a role in persons' behavior and may be an antecedent elements to decisions. Bagozzi and Lee [10] argued that the decision making by individuals depends on their cultural background. Similarly, cultural values can be a source of guidance, and also could be an antecedent factors to managerial behavior [11]. Culture influences people through their beliefs and thoughts. Also, the people's behavior is guided by the ideas that person perceives are widely shared [12]. For more about the relationship between personal beliefs, values, attitudes and individual behavior, and how the mechanism being, Figure 1 presents more on this relationship.
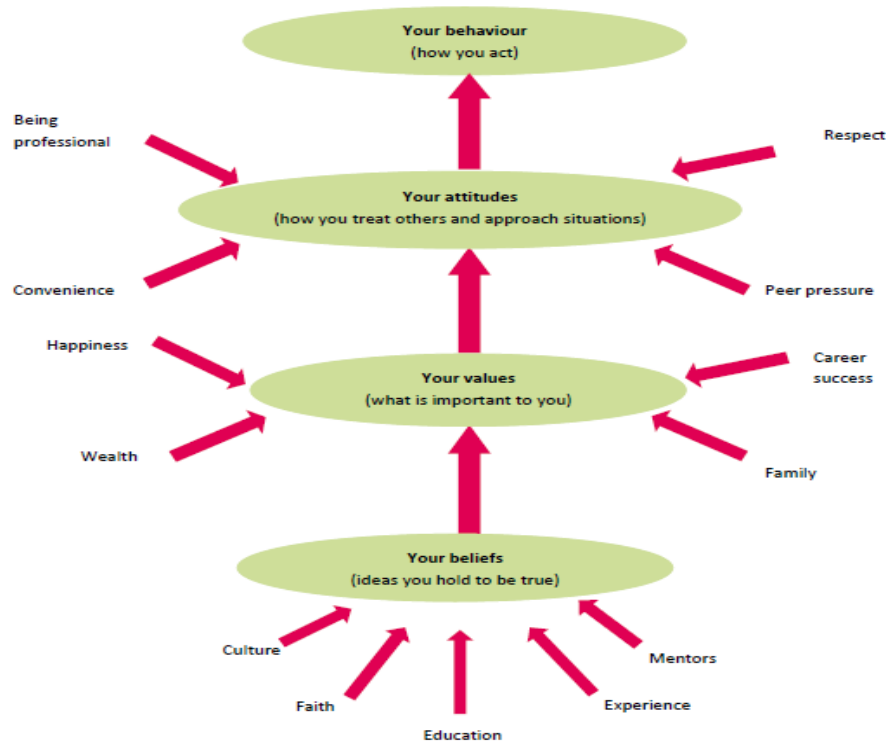

Figure 1: Personal beliefs, values, attitudes and individual behavior Source: Immigration Advisers Authority [13]

The Figure shows the causal relation on the path line into changing the behavior and presents how the person's culture and faith affect his beliefs towards actual behavior through his values and attitudes. Based on that, this study suggests that studying the connection between cultural openness and TC is an important factor for tax researcher as a new factor, where it was proposed for the first time in marketing sector among customers' behavior [14], [15]. Patriotism as an indicator of personal attitudes, the literature review revealed that only eleven articles have mentioned the relationship between patriotism and individual behavior, thus it is still infancy, with an increasing trend recently. Regarding intention, most of the studies e.g., [16]–[19] that examined behavioral intention in tax matters have been conducted in developing countries, however the majority of these studies examined the intention component as a dependent variable, rarely examined the actual behavior of taxpayers. Therefore, this paper seeks to provide a systematic review of the

existing literature on individual tax compliance based on these determinants, cultural openness, patriotism, and intention, then identifying a lines for future research.

This review paper is organized as follows. In Section one, the introduction, the importance of tax approaches in understanding the TC is briefly discussed. This followed by the Section two, the methodology, the recognized phases by scholars were adopted to perform the research steps. In Section three, the findings based on the structured and qualitative analysis was explained. The paper concluded with the extracted gaps from the current literature and made directions for further research in the field.

2. THE METHODOLOGY

To achieve the research objective, this review adopted four main phases proposed by [20]; [21] and [22]. As shown in Figure 2, the flow chart consisted of four main stages each one included two main steps.

Stage 1 - Planning	
Purpose of the Literature Review	Protocol

Stage 2 - Selection	
Searching the Literature	Practical Screening

Stage 3 - Extraction	
Quality Appraisal	Data Extraction

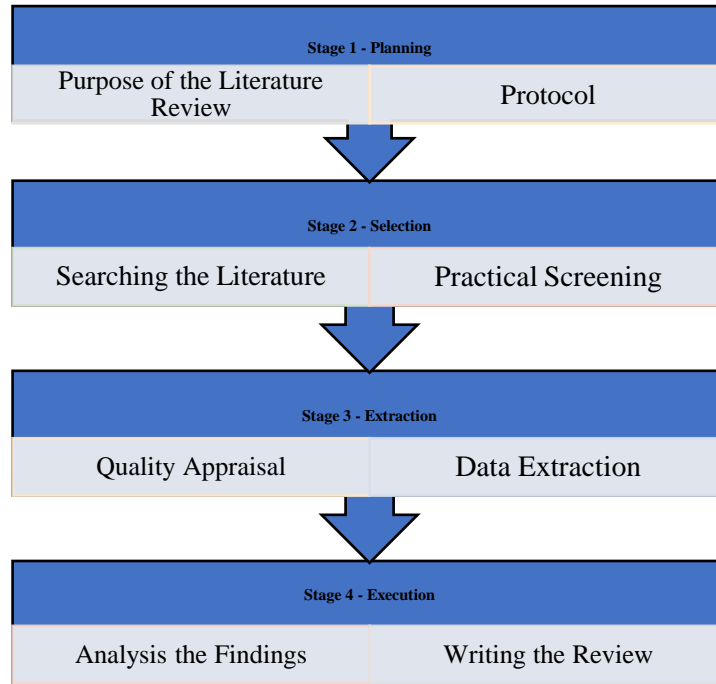| Stage 4 - Execution	
Analysis the Findings	Writing the Review

Figure 2: Stages and steps of the review protocol Source: Okoli & Schabram [21]

The four main stages in the chart flow presents eight steps. The first stage, planning, the literature review always begins with a basic explanation and justification for undertaking literature reviews (identifying the purpose, scope, and the protocol). The second stage, searching for the literature could be by the traditional sources such as books and library theses, and by online databases such as published journal articles, books and theses. The next step is conducting the practical screen for the collected papers. The third stage, after collecting eligible papers the next step is to assess the papers if they are close to the designed quality and extract the data to the prepared list (taxonomy sheet). Finally, the fourth stage, the analyzing the findings through synthesizing the studies; in this stage the analysis of data/ studies step-

by-step should be available. The final step of systematic review is writing up the review and reporting the findings.

Stage 1: Planning

2.1.1 Purpose of the Literature Review
The first stage in doing a literature review is defining the review's objective [21]. The primary objective of this review is to analyze the present state of the literature on the connection between behavioral factors (patriotism, cultural openness and intention) and individual tax compliance decisions, then to make suggestions for future research. Hence, this review formed the research questions according to the purposes of the review as the following:
RQ1. What is the present situation of the literature on the connection between patriotism and TC?

RQ2. What is the present situation of the literature on the connection between cultural openness and TC?

RQ3. What is the present situation of the literature on the connection between intention to comply and TC?

A systematic literature review from identified online academic databases was used to answer these questions.

2.1.2. Protocol

The review cannot begin until the researcher has a clear understanding of the aim and scope of a systematic review. There is one more crucial step in the planning phase which represented by establishing the protocol [21]. A protocol is a detailed plan that outlines how a suggested systematic literature review will be carried out [20]. The protocol acts as a map to get the answer [21]. The protocol of this systematic review was prepared by the researchers, and it outlines the particular stages and processes to be followed during the review.

Stage 2 – Selection

2.2.1. Searching the Literature

The first step in the research is to find relevant papers [23]. Four academic electronic sources were identified for the information search, download, screening, extraction, and establishment of this review namely: 1) Web of Science, 2) Science Direct database, 3) Scopus database, and 4) Google Scholar, the most well-known database and comprehensive search engine for scholarly literature and academic resources. Kitchenham & Charters [20] and [21] developed methodology for systematic review. Likewise, Tranfield et al. [22] designed a methodology for developing knowledge research in management field by systematic review. These four databases were used which mostly are reiterated by several researchers and authors such as [21], [24]–[26]. As a result, these databases were deemed advisable and appropriate for our review and evaluation. Due to the importance of additional search sources in text analytics, they were examined and utilized in this study.

2.2.2 Practical Screening

Following the literature search, the following step is to conduct a practical screening, which involves determining which research should be included in the review [21]. This study carried out an electronic literature search for eligible manuscripts using four databases as shown in Figure 2. The research was conducted in 2021, the downloading and drafting the scientific manuscripts were performed including the recent literature. The search was carried out in the advanced search boxes in the selected databases. The connected symbols (eg, AND, OR) were used, as well as three groups of terms (keywords/queries) as shown in Figure 3. The previous procedures were used to find the most relevant articles. Since Boolean operators were more practical in this review, they were employed. This option is effective for covering the most recent publications related to the topic chosen for review.

The practical screening is a highly personal aspect of the literature evaluation. Thus, no right and wrong here; rather, what is reasonable and justifiable is considered. Furthermore, the screening procedure should be comprehensive enough to review papers that can adequately address the research issue [20], [21]. The review, on the other hand, must be manageable in terms of time, money, and personnel constraints for the reviewers. When there are hundreds, if not thousands, of studies on a given issue, it is impractical to read/ interpret and analyze them thoroughly and deeply [21].

The search process began and consisted of three steps namely: articles collecting, scanning titles and abstracts and full-text reading. In the first step, the papers with the preliminary results were collected from the identified electronic sources (Web of Science, Science Direct, Scopus and Google Scholar), in this step, the number of results was large, but the researchers read the results systematically until they saw no more relevant articles then, they suffice with that much screening. After screening and comparing the collected articles, n = 16 duplicate articles were removed. In the second step, the relevant papers were identified in this phase by checking their titles and abstracts. All the extracted papers were accurately reviewed to see if they fulfilled the inclusion criterions that outlined in Section 2.5. If the article was a match, it will be moved on to the next step. Finally, the full-text reading was implemented in the third step, and if the paper did not meet the review's criteria, it was eliminated. In this study, the definitive collection of the papers that met the inclusion criteria is 53, full-text reading was undertaken, and the helpful and important information was extracted (data extraction). Details about these processes will be discussed in the next section.
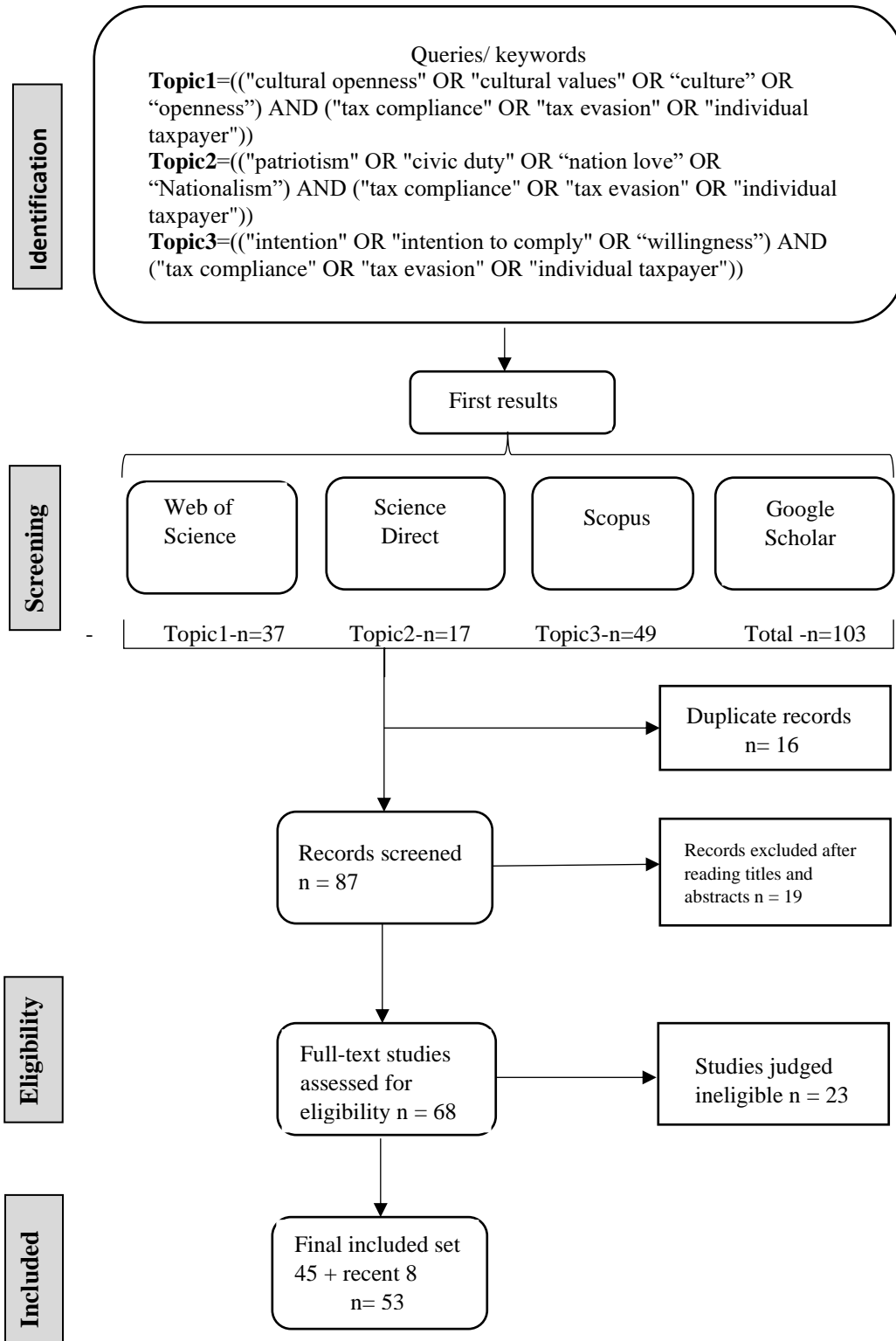
Identification

Queries/ keywords
Topic1=(("cultural openness" OR "cultural values" OR "culture" OR "openness") AND ("tax compliance" OR "tax evasion" OR "individual taxpayer"))
Topic2=(("patriotism" OR "civic duty" OR "nation love" OR "Nationalism") AND ("tax compliance" OR "tax evasion" OR "individual taxpayer"))
Topic3=(("intention" OR "intention to comply" OR "willingness") AND ("tax compliance" OR "tax evasion" OR "individual taxpayer"))

First results

Screening

Web of Science

Science Direct

Scopus

Google Scholar

- Topic1-n=37   Topic2-n=17   Topic3-n=49   Total -n=103

Duplicate records n= 16

Records screened n = 87

Records excluded after reading titles and abstracts n = 19

Eligibility

Full-text studies assessed for eligibility n = 68

Studies judged ineligible n = 23

Included

Final included set 45 + recent 8 n= 53

Figure 3. Flowchart of a systematic review process

Stage 3 - Extraction

2.3.1. Quality Appraisal (Criteria)

Before searching for papers, the researchers should establish criteria to determine what papers should or should not be considered for the literature review. After collecting all eligible papers, the next step is to evaluate the articles' quality. This quality assessment must meet a minimum standard for acceptance [20], [21].

Table 1. Inclusion Criteria

Criteria	Reason for inclusion
All relevant areas (tax & culture)	To gain a wide picture of the tax compliance issue
All developed and developing countries	To ensure a cross- view of the tax compliance behavior and addressing issue fully
Theoretical and empirical studies	To capture all the available studies
Article answers at least one research question	To fulfil the research aims
Additional sources (theses & official reports)	Have been included if support the aims of study
Only English-language papers	Most scientific articles around the world are published in English

2.3.2. Data Extraction (Taxonomy)

The extraction of data is a critical stage in the systematic review. At this point, the researchers should have an entire list of papers that will form the basis of the final set of the systematic review [21]. In other words, at this phase, data will be extracted from each article methodically to serve as the raw material for the synthesis stage. The data extraction elements in this study were formulated and identified as the author, year of publication, the database for downloading, type of article, aims of the study, method, key findings and so forth, were designed to provide insights for this review. In this stage, the data was collected and extracted by assessing and summarizing the numerous attributes of each article, which were then listed and classified in appropriate sets utilizing Excel software. This operation was wrapped up with a summary and a table of the key findings. The topic of each study, as well as the quality of the technique, were taken into account while evaluating the results.

Stage 4 – Execution (Synthesis Stage)

Following the screening, selection, and scoring of the articles for the review, the following step is to combine them (synthesis stage) in order to make sense of a huge number of studies [20]–[22]. This research discussed, organized, and compared all the included studies at this stage. The following sections include the synthesis of the studies and the writing process of the literature.

3. ANALYSIS AND FINDINGS

Based on the research aims, the findings can be categorized into four Sections. In Section 3.1, the descriptive analysis of the studies and general information. Section 3.2 presents the first unit of analysis was utilized to analyze the current state of the literature on the nexus between cultural openness and TC (RQ1) for 17 articles that studied this relationship. Section 3.3 analyses the current state of the literature on the nexus between patriotism and TC (RQ2) for eight articles related to this relationship. In Section 3.4, the content analysis of 20 articles was performed to analyze the current state of literature on intention to comply with individual TC (RQ3).

3.1 Descriptive Findings

The general trend and information are presented in Figures 4,5,6,7. This showed the distribution of studies by region, method, publication, and index as below:
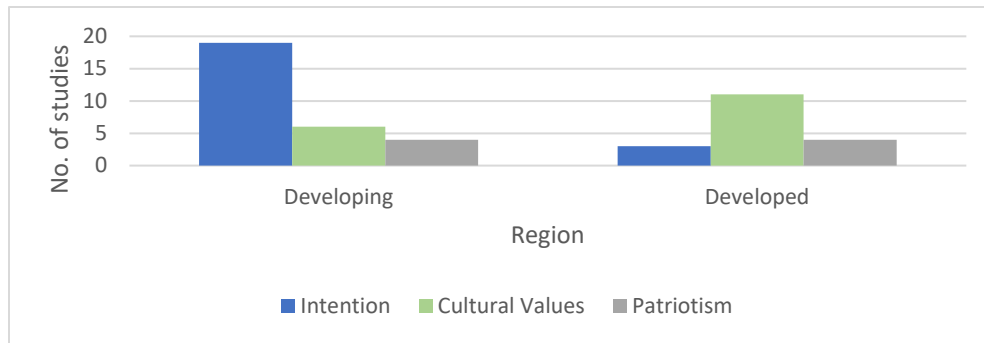
Figure 4: Distribution of studies by region

Based on the offered information in Figure 4, regarding the intention factor, most of the studies were conducted in developing countries. However, the prior research about the role of cultural openness in the economic is almost non-existent and new area. The studies on patriotism factor are very limited in both developed nations and emerging nations. Hence, the distribution of studies points to the need for more country studies. Regarding the intention to comply, almost most of prior studies examined behavioral intention of tax compliance rather than actual behavior of compliance such as [16], [17], [19], [27], [28], however the examination of actual behavior of tax compliance need further investigation which in turn would provide more explanation on phenomenon.
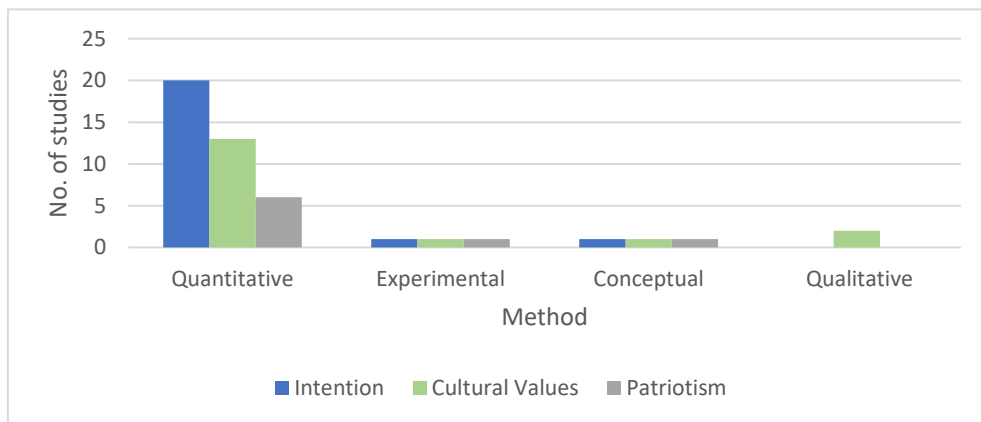

Figure 5: Distribution of studies by method

The data in Figure 5, provides that the dominant used approach of the studies is the quantitative approach. Conversely and interestingly the other methods that have been used are very slightly. Thus, it is expected to see more mixed-mode research in future studies to better understand the expected roles of the identified factors. On top of that, these prior studies mostly used convenience sampling or examined one category of taxpayers such as academics and non-taxpayers such as students or mixed respondents. Applying mixed sampling methods would significantly contribute to data accuracy and better generalization regarding compliance behavior. According to that data, the suggested methods from this review would provide invaluable insights on taxpayers' compliance.
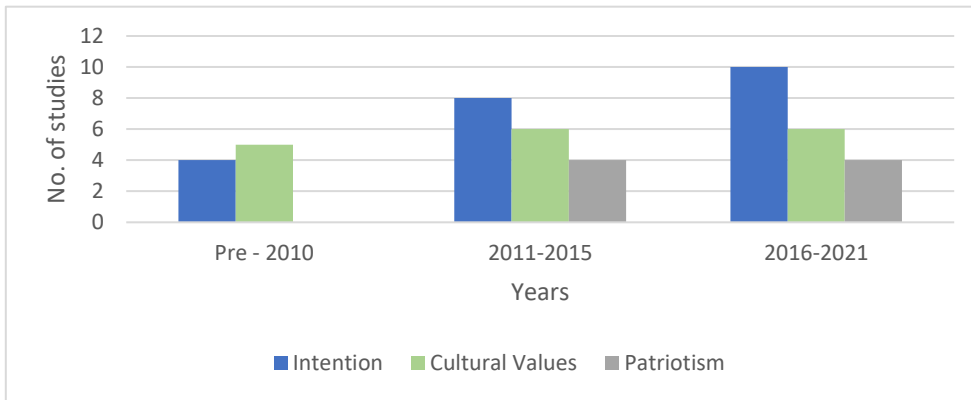
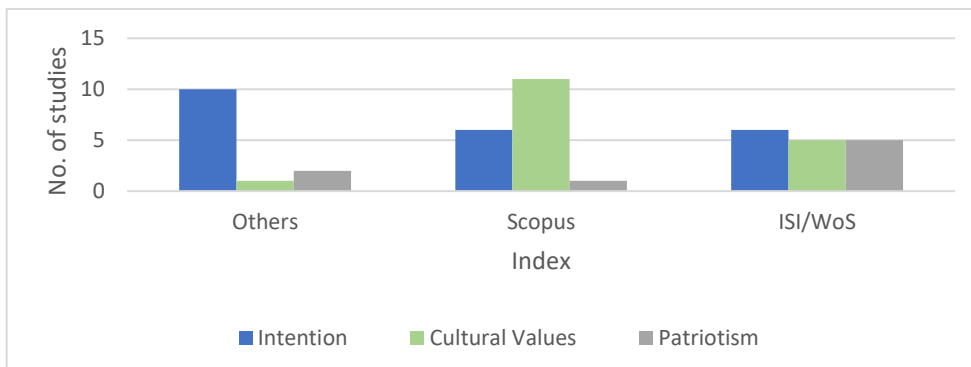Figure 6: Distribution of studies by publication

Figure 7: Distribution of studies by index

The general trend of publication in Figure 6, for all studies still in infancy especially for cultural openness and patriotism factors. The majority of studies have been conducted in the last decade; therefore, it should be emphasized that the number of studies is restricted. WoS and Scopus index were the prevailing as shown in figure 7. To conclude, the findings and discussion are encouraging for future research, and it is hoped that more research will emerge.

3.2 Cultural Openness
3.2.1 Summary of Published Studies
There is several evidence conclude that increased enforcement efforts can raise TC. However, because observed compliance levels cannot be fully explained, there are other forces that work in reality. So, to understand differences in compliance behavior, it requires understanding individuals' culture [29]. A macro-sociological theory explains how the cultural context might influence deviant behavior rates. Similarly, Bame-Aldred et al. [30] claim that culture can create a setting that fosters or

discourages various levels of tax evasion. The connection between international culture and tax non-compliance behavior has been discussed in economic growth literature. In particular, cultural elements have the power to influence the citizens' values, economic behavior and investment decisions, and openness to others. These elements can be linked to a citizen's taxation system and tax morality [31].

According to the review of literature, the cultural factors, such as the beliefs, moral values, ideologies of a particular community or group of individuals, environment and interactions determine the TC in a country [32], [33]. Previous research has suggested that cultural values may impact a people's decision to support or oppose the country's tax system [34]. It can be linked between the notion of culture and people's behavior and attitudes across countries. Hofstede [35] takes a multidimensional approach to national culture, identifying a limited range of societal values that he refers to as "culture dimensions". The four cultural dimensions describe key principles that used to explain global cultural similarities and variations. Hofstede's

approach is widely utilized in administration and other fields to investigate how culture impacts organizational performance and individual decision-making.

According to empirical research [35], cultural dimensions of individualism and uncertainty avoidance are the only cultural aspects consistently linked to tax evasion across countries. Notably, Andriani et al. [36] employed Hofstede's typology on European countries the results argued that cultural values and societal culture enrich the citizens' attitudes towards formal institutions and should be taken into account when developing policies to promote TC. Tsakumis et al. [32] proposed an international tax evasion model, claiming that comprehending tax evasion levels across countries is influenced by national culture. The data reported from 50 nations, higher (lower) individualism is linked to lower (higher) tax evasion levels, whereas greater (lower) uncertainty avoidance and power distance are connected to higher (lower) tax evasion levels across countries. In consonance with Tsakumis et al. (2007)'s study, by several measures of tax evasion, the findings from [37] indicate that the higher the level of uncertainty avoidance and the lower the level of individualism is the higher level of tax evasion across countries. Furthermore, Putnam et al. [31] discovered that cultural characteristics are linked to tax non-compliance by taxpayers from diverse countries. Control factors for both GDP per capita and demographic variables are used to generate these results. The findings support the idea that there is a connection between citizen tax non-compliance and cultural characteristics examined at the social level. In contrast to previous findings, Olaniyi and Akinola [38] found that tax performance is negatively affected by power distance, long-term orientation, and individualism, while there is no effect by masculinity and uncertainty avoidance.

Onu and Oats [39] employed discourse analysis of 120 taxpayers through an internet discussion to examine taxpayer communication, focusing on the role of social influence and social norms in tax communications. The findings described how taxpayers send social norms messages, how they generate warnings and threats, and so on. It is important to understand how people come up with these ideas. Although this study found evidence that taxpayers actively endeavor to persuade other taxpayers using various persuasion strategies, it is hard to say how prevalent or representative these processes to given method or dataset. About the role of social values orientation and social norms (national identity) towards making the decision to pay tax via students as respondents, as analysis indicated by Brizi *et al*.'s study. When the values of participants were compared with a proself orientation, social values and social norms were linked to higher voluntary tax compliance among prosocial participants [34]. The decision to pay tax

is framed by societal standards, which alter people's beliefs of their right to money. When developing policies to prevent evasion, this factor must be considered. The findings also show that variances in TC are influenced by differences in country tax cultures. When explaining TC, both education and national fiscal identity are important [40]. Even though the findings came largely from students, they can be used as a future indicator of TC.

The central claim of reasoned action theory [41] is that social influences, such as social norms of one's reference group, have an impact on one's conduct and attitudes. This is likely to apply to TC in the same manner that it does to other types of conduct. Simultaneously, the level of TC might explain by tax morale. Individual attitudes about TC behavior are measured by tax morale. Tax morale is also tied to what is referred to as taxpayer ethics [42]. In terms of the impact of internal and external social norms on tax morale and TC behavior. According to the empirical evidence by [43] and [44], internal and external social norms have a major impact on tax morale and compliance, where social norms play a significant role in determining the long-term evolution of taxpayers' tax compliance or tax evasion as well. In addition, Strielkowski & ábelková [45] looked at the effect of culture on tax morale in the Czech Republic. Tax morality is bolstered by national pride, whereas attitudes about the government are unrelated to tax morale or compliance. At the same time, throughout the country, the issues of national pride and "belonging" to the country still quite strong (which is typical for all small nations).

Not far from the prevailing line of previous results, new evidence by [46] shows that the norms scenarios elicit specific emotions of individuals' patterns and decisions, even their tax compliance such as positive emotions and self-blame. Further the findings of [47]'s study demonstrate that there is a positive and statistically significant relationship between personality traits (conscientiousness, agreeableness, openness to other communities and practicing experiences) and tax morale down to intentions of tax compliance. Besides, Owusu et al. [47] add that individual openness with others or to experience increases individuals' imagination and ability to learn new things/ ideas and gain novel experiences. Also, extroverted individuals are usually curious in which leading to giving higher moral development, thus tending to help authorities.

Comparatively, cultural and regional differences had an impact on tax morale. The findings also show that political entities with positive legitimacy have higher tax morale [42]. Similarly, Sameti and Golchin [48] show that the impact of globalization on tax non-compliance has become a considerable topic in recent years. The empirical findings suggest that commercial openness is used as a measure of

globalization, has a considerable and favorable impact on TC in OECD nations. In the same vein, from the European Social Survey (ESS) [49] found that tax culture in the country of origin is an important determinant in individual tax morale in the destination country among first-generation immigrants in the study sample. Immigrant populations come from various cultural backgrounds, yet they all share the same institutional and economic context, making it possible to detect a cultural influence. On the other hand, and as an extension of the above discussion on tax morale, it makes sense to clarify its role in TC, Kemme et al. [50] discovered that countries which have lower tax morale, or people who believe it is acceptable to scam on the tax system, have more gaming the system than countries with high tax morale. Furthermore, the findings suggest that attitudes toward paying or not paying taxes impact individual tax evasion.

As previously mentioned, culture promotes individual bonding, group membership, and harmonious relationships. Individuals who engage in harmonious or extroverted thinking are expected to contribute to society. In essence, contributions may refer to TC that is voluntary. Malaysia is a multicultural and multiracial country where social issues influence TC. Cultural influence, referral groups, changes in government legislation, and political affiliation are all estimated to play an effect in TC behavior. According to [51]'s survey, cultural influence, referral groups, and political affiliation are the primary essential characteristics that determine individuals' tax behavior. As a result of this finding, better cultural influence encourages individual taxpayers to comply with tax laws. Similar to this outcome, the earlier research by [52] on Malaysian older adults claimed that older adult learning is experiential and communal. Print materials, television, radio, and computers were also for them as sources of information. These findings provide evidence of Malaysians' ability to learn from their surroundings through experiential learning. Also, the ability to learn from others and how this will influence their thinking and behavior in the future with compliance.

The compliance behavior of individual taxpayers is likely to be affected by their culture and culture-related values. Based on the review, an integrative conceptual framework through [53] is constructed. Hofstede's cultural values are proposed as indicators of Millennials' job goals in Malaysia. This model proposes that future research in this area is worthwhile and still inconclusive as evidence for this relationship in Asian nations, particularly Malaysia. Furthermore, additional research has assured that, there is a beneficial association between culture and taxpayers' TC behavior. It was discovered that taxpayers' attitudes of tax morality are related significantly to taxpayers' perceptions towards tax evasion in Malaysia [54]. As a result of the positive association between these variables, the higher degree of TC is dependent on the better cultural impact a taxpayer adopts or practices. If a taxpayer is impacted by culture when it comes to national obligations, he or she will be more likely to cooperate with the tax system rather than avoid it.

3.2.2 Synthesis and Suggestions for Future Research
The above studies show that cultural values or norms impact individual TC positively e.g., [31], [34], [49], [51], [54] and negatively [38], [48]. Hence, the impact of cultural values or norms on TC is ambiguous. Thus, future research in this direction could provide a significant impact on tax revenue structure; particularly the cultural openness element is a new variable in the tax field has not yet examined. Moreover, the above studies have mostly used Hofstede's model as a guide for research frameworks. Therefore, future research is encouraged to employ different theories and models to present more accurate results. On the other hand, Onu & Oats [39] recommended that may researchers study whether taxpayers actively strive to influence other taxpayers. By Richardson [37], research might be conducted in different countries to better understand the association between culture and tax non-compliance. Sritharan et al. [51] included that future research should investigate how cultural factors affect individual taxpayers, as this group can positively impact the government's tax collection.

Table 2: The final set of papers based on cultural openness determinant

Study	Theory	Approach	Name of Journal	Index
Brizi et al. (2015), 1+2	social identity theory	experimental	Journal of Economic Psychology	Scopus
Cullis et al. (2012)	prospect theory	econometric analysis,	The Journal of Socio-Economics	Scopus

Kemme et al. (2019)	N/A	quantitative	Journal of World Business	Scopus
Kountouris & Remoundou (2013)	N/A	quantitative	Journal of Economic Behavior & Organization	Scopus
Onu & Oats (2016)	N/A	discourse analysis	Journal of Economic Behavior & Organization	Scopus
Olaniyi & Akinola (2020)	Hofstede's model	quantitative	Ekonomski horizonti	Scopus
Richardson (2008)	Hofstede's (1980)model	quantitative	Journal of International Accounting, Auditing and Taxation	WoS
Putnam et al. (2016)	Hofstede's cultural measures	quantitative	Smart Technologies for Smart Nations	Scopus
Tsakumis et al. (2007)	Hofstede's (1980) as model	quantitative	Journal of International Accounting, Auditing and Taxation	Scopus
Torgler (2004)	N/A	secondary data, laboratory experiments	International Journal of Comparative Sociology	Scopus
Torgler (2007)	N/A	quantitative	Social Science Quarterly	Scopus
Strielkowski & Čábelková (2015)	N/A	quantitative	Religions	WoS
Sameti & Golchin (2011)	N/A	quantitative	European Journal of Economics, Finance and Administrative Sciences	Scopus
Ismail & Lu (2014)	Hofstede's (1980) model	conceptual	Journal of International Management Studies	Google Scholar
Sritharan et al. (2020)	Kelman's theory	quantitative	International Journal of Business and Society	WoS
Merriam & Mohamad (2000)	N/A	qualitative	Adult Education Quarterly	WoS
Yee et al. (2017)	N/A	quantitative	International Journal of Law and Management	WoS
Andriani et al. (2022)	Hofstede's typology)	quantitative, secondary data	Journal of Institutional Economics	Scopus
Lamantia & Pezzino (2021)	Economic model	conceptual approach	The Manchester School	Scopus
Privitera et al. (2021)	N/A	experimental	Journal of Behavioral and Experimental Economics	WoS
Owusu et al. (2022)	N/A	quantitative	Journal of Financial Crime	Scopus

3.3 Patriotism

3.3.1 Summary of Published Studies

Previous research has revealed that patriotism has a number of effects on people. The study by [55], which is the first to examine the relationship between patriotism and TC, emphasized the importance of patriotism in increasing tax payments and promoting tax duties during wars and conflicts. Using survey data, International Social Survey Program (ISSP) tested this concept in non-war situations, however TC was only measured by one question, and patriotism was measured by the level of pride only. According to the findings, in times of conflict, appeals to patriotism improve TC, and there is an important link between individual patriotism and TC. In a similar vein, through a survey of 163 participants, MacGregor and Wilkinson [56] discovered that in the United States, patriotic persons are much more optimistic about paying due tax in backing their country and are more likely to believe in the progressivity of the tax system than non-patriotic persons. There was also considerable evidence that patriotic individual taxpayers view tax evasion (tax fraud) as unpatriotic.

On the other side, a recent study by [57] investigated the role of patriotism and public governance among Jordanian SMEs owners/managers towards sales TC Regression analysis was performed on the 385 valid observations. According to the main regression model results, patriotism was positively related to sales TC among owners/managers. Further, the higher feelings of patriotism increase sales TC, and the findings of this study are similar to previous research on individual TC. Strielkowski and ábelková [45] suggest that national pride promotes tax morality and is correlated to TC. At the same time, it was argued that the issue of national pride and "belonging" to the country is still very important in the nation, particularly in tiny nations.

Taxpayer compliance would be improved if there was a high level of patriotism. As previously discussed, individual patriotism has a direct association with TC. According to the findings of these studies, patriotism can aid in the collection of tax revenue and enhance compliance directly. Furthermore, patriotism has a particularly crucial moderating or mediating role in TC indirectly. For instance, it was demonstrated that patriotism has a substantial moderating effect on the association between tax rate, tax penalty, and tax audit with sales TC [58]. Patriotism can impact one's attitude about taxes and, as a result, increase tax revenue. The findings of [59] offered empirical evidence that religiosity has an indirect effect on taxpayer compliance via patriotism mediation. A recent study by [60] found that constructive patriotism among citizens positively predicts civic engagement; patriotism was also a positive predictor of political and social engagement. According to [61], patriotic attitudes are likely to have lowered political opposition to tax increases or the implementation of new taxes. They also claim that patriotism enhances individual tax compliance in different times.

Although some studies have established a correlation between patriotism and tax payments, others have found no correlation between patriotism and the recovery of an economy or the improvement of compliance. For example, through experimental analysis, Gangl et al. [62] showed no significant association between patriotism factor and intention of TC. However, patriotism can be solicited and utilized to strengthen people's trust, which in turn would result in their voluntary collaboration with both the government and the society. Lavoie [63] attempted to examine the patriotism and TC of the Tea Party Movement in the USA. Given the rise of the Tea Party Movement in the USA, which takes its power from the historical connection between patriotism and tax protests. According to Lavoie's study, patriotism is a weaker determinant in TC in the USA than elsewhere. Given this likelihood, the Party has the potential to erode this compliance factor even further.

3.3.2 Synthesis and Suggestions for Future Research

Based on the above debate of prior literature, it is clear that only a few empirical research have been conducted on the connection between patriotism and TC. For example, the previous work focusing on sales TC among SMEs' owner-managers [57], [58], TC intention [62], TC generally by secondary data [55], level of TC among non-business taxpayers [59], tax morale [45]. Only one study by [56] looked at patriotism among individual American taxpayers. However, the data was acquired from a small sample (n=163) and only one subject category, low-income taxpayers. Arguably, patriotism is important to consider when studying TC behavior, yet previous research on this topic has received little attention. For instance, it remains unclear about the relation between patriotism and actual TC among both groups, namely salaried and self-employed taxpayers.

Table 3: The final set of papers based on patriotism determinant

Study	Theory	Approach	Name of Journal	Index
Alshira'h & Abdul-Jabbar (2020)	deterrence theory	quantitative	International Journal of Islamic and Middle Eastern Finance and Management	WoS
Alshira'h et al. (2020)	social identity theory	quantitative	EuroMed Journal of Business	WoS
Gangl et al. (2016)	N/A	experimental	Political Psychology	WoS
Konrad and Qari (2012)	N/A	quantitative	Economica	WoS
Lavoie (2011)	N/A	article	Akron Law Publications	Google Scholar
MacGregor and Wilkinson (2012)	N/A	quantitative	Advances in Taxation	Scopus
Nazaruddin (2019)	social identity theory, attribution theory	quantitative	Journal of Accounting and Investment,	Google Scholar
Strielkowski & Čábelková (2015)	N/A	quantitative	Religions	WoS
Alshira'h et al. (2021)	social identity theory	quantitative	EuroMed Journal of Business	Scopus
Rupar et al. (2021)	N/A	quantitative	Group Processes & Intergroup Relations	Scopus
Geys and Konrad (2020)	N/A	Conceptual	Handbook of Patriotism	Scopus

3.4 Intention to Comply

3.4.1 Summary of Published Studies

As discussed in several prior studies [18], [64]–[70] TC is based on the intention of taxpayers to comply. This is based on the similarity of tax authorities' and taxpayers' perspectives on tax-related phenomena that have been identified as important on tax behavior. An example of such tax-related factors/phenomena: attitude, subjective norms, perceived control behavior, trust in government, perceived power of tax authorities, media/newspaper coverage, trust in tax authorities, tax morale, tax fairness, tax complexity, tax information, tax awareness, and religiosity. However, most of those studies tried to address the issue of TC and stopped at the intention to comply as the outcome factor (dependent variable) of

the relationship. From that point, arguably, this could not provide a full picture on the practical issue because the TC decision depends on the actual behavior of the taxpayer. Thus, behavioral intention is not the last point in the decision stages.

More details on the previous studies, Kirchler and Wahl [71] not only produced scales to measure various compliance intentions but also looked at the relationships between them. They assumed that voluntary and enforced compliance intentions could be positively connected to tax payments and adversely associated with actual evasion. Further, Damayantia [72] and Damayantia et al. [16], [68] examined the TPB theory. The results showed that the intention to comply as outcome factor was influenced positively by the

attitudes toward TC matters, subjective norms, perceived behavioral control, and perceived justice. In other words, if taxpayers positively perceive those factors, it will result in the strongest intention to comply. Further, perceptions of general corruption undermined taxpayers' intention to report actual income [17]. Although Langham et al. [73] and [74] examined the same theory propositions, the findings revealed that most of taxpayers who attempted to comply did not succeed. Intention factor can be leveraged for compliance issues only when the tax system delivers the ideal environment efficiently for taxpayers to assist them to comply successfully.

Even in other fields, behavioral intention showed a similar finding. Because the intention is the closest determinant of behavior [75]. Therefore, to understand certain behavior, it is important to study determinant factors of an intention. For example, the findings from different fields showed that behavioral intention of using internet stock trading is positively and directly affected by users' attitudes, subjective norms (personal values) and perceived behavioral control [76], behavioral intention found a significant factor in persuading depositors in choosing Islamic bank services [77] with regards to local sales taxes are highly correlated with behavioral intention [78]. Further, behavioral intention was a significant outcome factor to "Halal Certification for Food and Beverage" and "Emotional Incidents" on tourist's satisfaction to determine the tourism destination [79]. Based on the findings, it has been found that intention can play an important role in shaping an individual behavior is identified by several components as antecedents.

According to the literature, the intention appears to function as a direct antecedent and a mediator of norms and social effects on behavior [80]–[82]. Intention is a person's willingness for what he will do [41]. A study by [80] investigated how Australian taxpayers and tax officers perceive taxation, and whether shared views and evaluations are connected to taxpayers' willingness to collaborate and comply. The findings revealed that tax behavior is unrelated directly to respondents' beliefs and evaluations. However, the willingness was found to mediate beliefs and evaluations to collaborate, which is highly connected to taxpayers' behavior. Similarly, the intention is also affected by attitudes and subjective norms, and it mediates the connection between the two components and corporate Zakah compliance behavior in Malaysia [81]. Furthermore, the indirect influence of moral tax behavior on TC behavior was mediated by tax intention among Malaysian individual taxpayers [82]. The contribution of TPB in the tax environment is generally provided by earlier evidence. The models highlighted that intention could be a key factor in explaining TC behavior. The reason is that intention acts as a motivator for individuals to comply with the tax law.

3.4.2 Synthesis and Suggestions for Future Research

Despite the history of taxation, knowledge of how tax non-compliance behavior is formed is still not fully understood. Recent researchers have examined some basic factors, however mostly employed TPB theory propositions in determining behavioral intention of taxpayers such as [18], [19], [82]–[84]. Prior TC research has used several competing components and similar frameworks under TPB theory which is extended to RAT theory. Although these frameworks have provided beneficial insights into our understanding of compliance and intention component in general, empirical evidence from this stream of research has not been convincing or comprehensive. Due to the limited population, they usually examined similar factors if not identical which will not provide clearer view on the real issue. Furthermore, most of these studies did not rely on actual taxpayer behavior and mixed respondents, which will limit the generalizability of the findings. Therefore, conducting more research by examining the actual behavior of taxpayers instead of the intention component with real taxpayers is required to improve TC.

Table 4: The final set of papers based on intention determinant

Study	Theory	Approach	Name of Journal	Index
Damayantia et al. (2015)	TPB	quantitative	Procedia - Social and Behavioral Sciences	Scopus

Rosid et al. (2016)	TPB	mixed-method	eJTR	Scopus
Damayantia et al. (2020)	Fiscal psychology theory	experimental	Business, Management and Education	Scopus
Damayantia et al. (2012)	TPB	quantitative	Journal of Arts, Science & Commerce	Google Scholar
Kirchler et al. (2006)	N/A	quantitative	Journal of Economic Psychology	WoS
Langham et al. (2012)	TPB	quantitative	eJournal of Tax Research	Scopus
Kirchler et al. (2010b)	N/A	conceptual	Journal of Economic Psychology	WoS
Danner et al. (2008)	N/A	experimental	British Journal of Social Psychology	WoS
Saad & Haniffa (2014)	TPB	quantitative	Journal of Islamic Accounting and Business Research	WoS
Bulutoding et al. (2018)	TPB	quantitative	Scientific Research Journal	Google Scholar
Hai et al. (2011)	TPB	quantitative	International Journal of Business and Social Science	Google Scholar
Bidin and Mohd Shamsudin (2013)	TPB	quantitative	Middle-East Journal of Scientific Research	Google Scholar
Bulutoding et al. (2020)	TPB	quantitative	International Journal of Advanced Engineering Research and Science	Google Scholar
Yusri & Yee (2015)	TPB	quantitative	"International Journal of Economics, Commerce and Research"	Google Scholar
Pitchay et al. (2019)	TPB	quantitative	Journal of Islamic Marketing	WoS
Gopi & Ramayah (2007)	TPB	quantitative	International Journal of Emerging Markets	WoS
Bidin et al. (2015)	TPB	quantitative	Global Journal of Contemporary Research in Accounting, Auditing and Business Ethics	Google Scholar
Chong and Arunachalam (2018)	SSF + SET.	quantitative	In Advances in Taxation	WoS
Ishak & Mohd Ali (2020)	RAT	quantitative	Universal Journal of Accounting and Finance	Scopus
Ulfy et al. (2021)	TPB	quantitative	International Fellowship Journal of Interdisciplinary Research	Google Scholar
Kaulu (2021)	TPB	quantitative	Fudan Journal of the Humanities and Social Sciences	WoS

4. CONCLUSION

This paper aims to offer a future research direction from the current literature on cultural openness, patriotism, and intention with individual TC. Although the systematic review of this research made humble contributions to understand taxpayer compliance behavior, there are still some gaps in knowledge. In general, the empirical studies that concentrating on developing/ developed countries are limited, apart from

these, this systematic review adds to the field of taxation a new insight by extended a new factor for cultural norms in the area of TC. In particular, the research on how cultural openness affects individual taxpayers' decisions would be an interesting path for future research.

Based on the review for the prior studies on the relationship between the patriotism factor and tax payment, it appears to be a gap of knowledge in respect of individual compliance behavior and given the risk that this taxpayer group poses to the revenue, there is a need for more research in this area. Although the scarce of the studies that touched upon this area, individual patriotic attitudes towards tax payment have still been unexplored in both advanced and emerging states. Thus, further research that is thorough along with this dimension would be precious.

The intention of individual taxpayers to comply and pay taxes was investigated by TPB or RAT theories. Arguably, most of these studies have investigated the theories' assumptions but they are similar and mostly examined the same predictors of behavioral intention. For instance, [83]; [84]; [19]; [28], and [18], except [27] and [16]. The limited scope of variables may not affect real taxpayer behavior, which is widely acknowledged as a complex phenomenon. Thus, there is scope for further research through the use of a range of methodologies such as mixed method, studies that are more comprehensive of population and examining a wider range of taxpayer groups. In general, this study would contribute to the theoretical and practical understanding of TC issues by explaining the consequences of the current behavior of taxpayers. In addition, the systematic review of this paper could inspire other researchers to explore the extent to which the TC behavior can be improved in light of these factors, consequently achieving the objectives of the tax system. Finally, this review was limited to English manuscripts; therefore, a reporting bias could exist. Further, the review only focused on three behavioral determinants, however in the last two decades, the direction of research on TC started to focus on a non-deterrence approach.

From a practical perspective, many significant suggestions that can be established from this study. First, since there is a positive connection between reviewed factors and tax compliance, it would be helpful as an input for tax authorities in raising taxpayer compliance and as an input in design of tax collection programs and policies, such as raising tax culture, national love and tax loyalty. Second, since the main target of any tax authority is fostering voluntary tax compliance as a sustainable method for tax revenue, tax transparency and the tax incentives are very important predictors of voluntary compliance. Thus, the government and tax authorities should make further efforts in state departments. This would create a trustworthy interaction between state authorities and taxpayers.

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