

Religiosity and tax: A systematic review

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ABSTRACT

This study aimed to analyze the growth of research topics germane to religiosity and taxes globally, as an initiative to capture current and future research trends. Religiosity and taxes have received extensive research emphasis at the global level, due to the mounting role of religiosity in driving tax behavior. This research began with an analysis using VOSviewer to locate publications from 2005 to 2024, allowing a systematic review of related works involving such keywords as religiosity and taxes published over the past ten years. Globally, studies on religiosity and taxes have increased in the past five years, especially in European, Asian, and American countries. Our analysis reveals four topical clusters encompassing religiosity and taxes. The analysis also unfolds four theories related to religiosity and taxes: the theory of planned behavior, social influence theory, economic deterrence theory, and religious commitment theory. The novelty of this study lies in the discussion on the relationship between religiosity and taxes, so that current and future research trends can be identified. The research limitation is that it is only sourced from the Scopus database.

Introduction

Tax revenue globally also bears a crucial role as it determines global development, making it a form of social responsibility (Sanusi et al., 2021). Almost every country has tax levies to finance state expenditures (Le et al., 2020; Ocheni, 2015; Prasetyo et al., 2020). Tax revenue is also crucial to providing goods and services for the public interest (Corona, 2024) and economic stability (Kumi & Bannor, 2023).

To optimize tax revenue, tax compliance needs to be encouraged. According to Paleka et al. (2023), tax compliance will always be a fundamental concern for government, policymakers, and academics. This accounts for why tax compliance is a widely researched topic, particularly considering its relation to efforts to limit tax avoidance. Improving tax compliance is one of the government's main tasks globally (Paleka & Vitezić, 2023). As such, tax compliance policies must sustain a fair and transparent tax system (Alm et al., 2023).

Globally, taxpayer behavior has been widely investigated around the world. However, the results remain inconclusive or inconsistent, opening the path for further lines of inquiry. This is because several factors influence tax behavior, both in terms of economics, non-economics, and psychology. Andriani (2016) argues that increasing compliance necessitates a supportive community culture and individual values, while Ntiemoah and Asare (2022) put more emphasis on non-economic factors. Other factors, such as perceptions of democracy (Nyamapheni & Robinson, 2022), tax rates (Alm & Malézieux, 2021; Bin-Nashwan et al., 2020; Lamantia & Pezzino, 2021; Schoeman et al., 2022), tax complexity (Khozen & Setyowati, 2023; Vincent, 2021), incentives (Amah et al., 2021), social norms (Mohammed & Tangl, 2024), and fairness (Nigatu & Belete, 2022; Timothy & Abbas, 2021) drive tax compliance.

Grounded in studies concerning driving factors to tax behavior from both economic and non-economic viewpoints, this study will capture the latest developments in research on religiosity and taxes globally. This inquiry will serve as the passport to drawing suggestions and recommendations on flourishing topics relevant to religiosity and its relationship to taxes. This study employs a systematic review analysis based on Scopus data. Previously, there was a systematic literature review study by Corona (2024) on tax morale. With a cultural approach to economics, and analyzing 66 empirical works using the PRISMA-ScR method and the Joanna Briggs Institute manual for a scoping review. The results reveal the scarcity of qualitative studies, the need for more research in specific countries/regions, and the importance of examining the influence of specific cultural aspects (such as religion, ethnic identity, patriotism, or trust) on tax morale. Furthermore, the bibliometric analysis conducted by Sulistiyanti and Falikhatun (2023) was able to identify how carbon tax research has evolved globally, including trends in publication, key thematic keywords, and potential directions for future studies.

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The difference between this study and the two previous studies is that this study will focus on the relationship between religiosity and tax. This study is guided by the following inquiries: First, what is the trajectory of global research developments concerning the intersection of religiosity and taxation? Second, which countries and institutions are most prominently represented among authors contributing to research on religiosity and taxation? Third, what thematic clusters have emerged within the body of literature addressing religiosity and taxation? Fourth, which theoretical frameworks are predominantly employed in studies examining the relationship between religiosity and taxation? And fifth, which thematic areas within the field of religiosity and taxation research present opportunities for further scholarly exploration?

Literature Review

There are various definitions of tax compliance, which in essence is an attitude to comply with tax regulations, one of which is by paying taxes. The theory of planned behavior was developed by Ajzen in 1991, which essentially explains that individual behavior is based on certain intentions (Twesige et al., 2024). Before someone does something, they must have motivation (Waluyo, 2017). Government policies on taxes can also motivate someone to comply or not comply (Meiryani et al., 2023).

Social Influence Theory explains that individual actions are influenced by group norms, social expectations, and the influence of significant figures in their lives (Cialdini, 1984). This theory explains how individual attitudes, behaviors, and decisions are influenced by social interactions and norms that apply in a group or society. In the context of taxation, this theory can explain how social factors influence tax compliance.

Economic Deterrence Theory suggests that economic risks and benefits determine the decision to comply with or avoid taxes. These determinants include the threat of punishment or sanctions as a consequence of rule violation (Becker, 1968). In the context of taxation, this theory assumes that taxpayers are rational and will choose actions that provide the highest economic benefits with the lowest risks.

Religious Commitment Theory highlights how an individual's involvement in religious activities influences their behavior (Glock & Stark, 1965). This theory explains how a person's level of attachment to religious teachings influences their attitudes, behavior, and decisions in everyday life, including in economic aspects and compliance with tax laws.

Research Method

The systematic review method was used to collect and analyze data related to tax compliance. Metadata was retrieved on December 12, 2024, using the Scopus database. The search keywords included the following keyword arrangement: tax OR taxes OR taxation OR taxpayer AND religiosity OR religion OR religiousness. Based on these keywords, 760 articles were obtained. To establish a focused discussion on religiosity and taxes, these articles were further filtered by narrowing them down to five fields: social sciences/art and humanities/economics, econometrics and finance/business, management, and accounting/psychology. The published works were limited to journal articles written in English. More details are described in Figure 1 PRISMA Protocol.

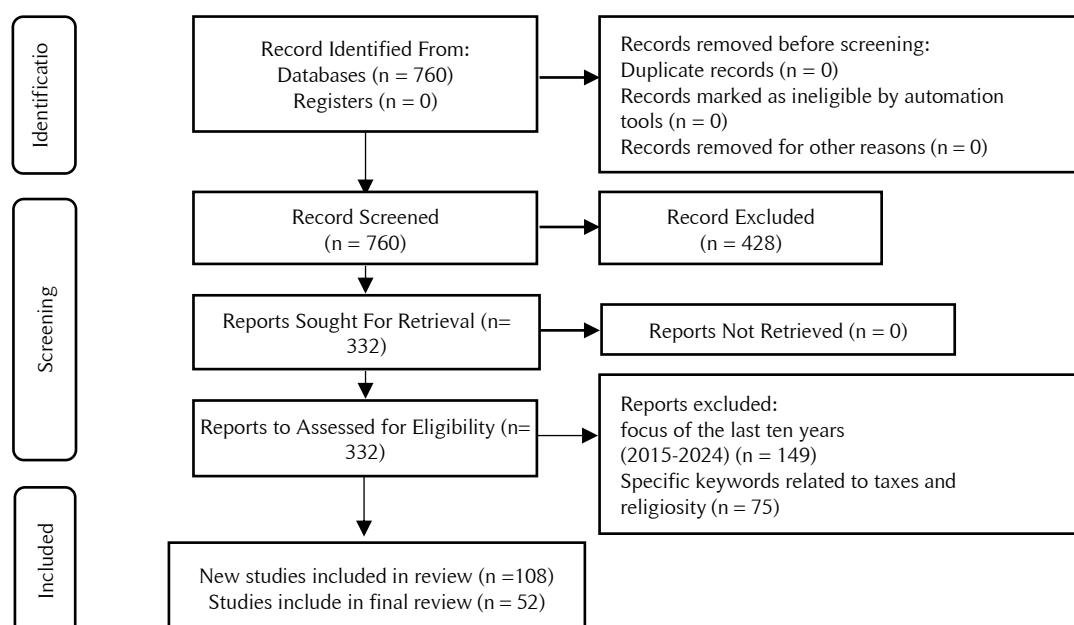


Figure 1. PRISMA Protocol

Results and Discussion

The results and discussion in this study will answer five research questions (RQ1 – RQ5), which will be described sequentially as follows.

RQ 1: What is the trajectory of global research developments concerning the intersection of religiosity and taxation?

Documents by year

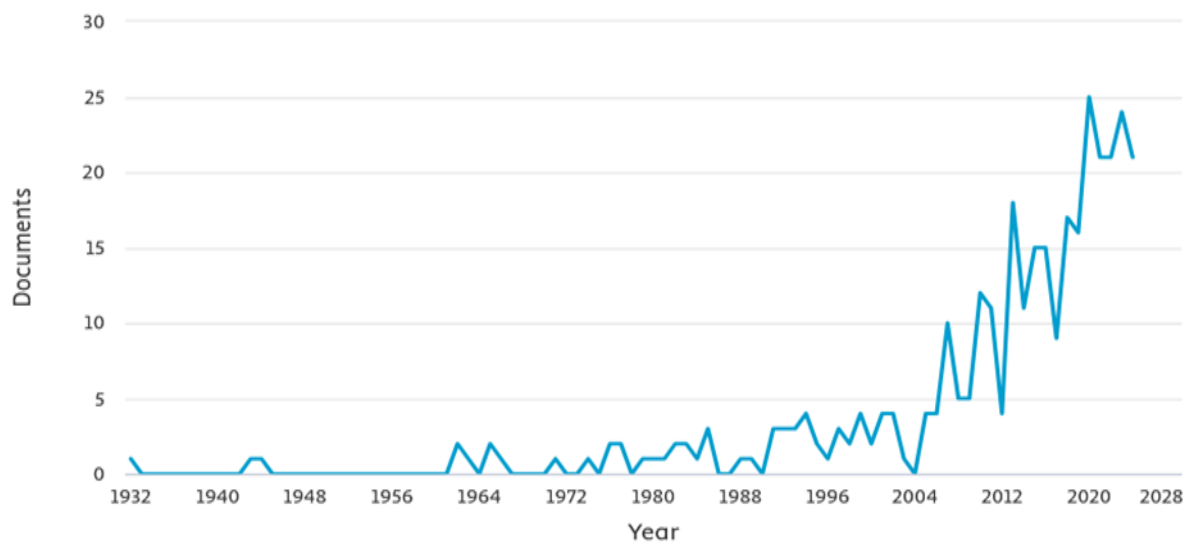


Figure 2. Documents by Year

Figure 2 demonstrate that research on religiosity and taxes globally has been growing rapidly in the last five years. The highest publications were marked in 2020 (25 publications), 2023 (24 publications), 2021, 2022, and 2024, with 21 publications in each. This trend further confirms the increasing trend of investigations into religiosity and tax. The decrease in the number of publications on the theme of religiosity and taxes, due to the Covid-19 Pandemic, has resulted in many studies related to the impact of the Covid-19 Pandemic on corporate finances and taxes.

Table 1. Top Ten Most Cited Works

Number	Article Title	Authors	Journal Name	Citation
1	Religious Social Norms and Corporate Financial Reporting	Scott D. Dyreng, William J. Mayew, Christopher D. Williams	Journal of Business Finance and Accounting, 2012, 39(7-8), pp. 845–875	316
2	The importance of faith: Tax morale and religiosity	Benno Torgler	Journal of Economic Behavior and Organization, 2006, 61 (1), pp. 81-109	235
3	Does Social Capital Matter in Corporate Decisions? Evidence from Corporate Tax Avoidance	Iftekhar Hasan, Chun-Keung (Stan) Hoi, Qiang Wu, Hao Zhang	Journal of Accounting Research, 2017, 55(3), pp. 629–668	228
4	Why the poor do not expropriate the rich: An old argument in new garb	John E. Roemer	Journal of Public Economics, 1998, 70(3), pp. 399–424	220
5	The relationship between culture and tax evasion across countries: Additional evidence and extensions	Grant Richardson	Journal of International Accounting, Auditing and Taxation, 2008, 17(2), pp. 67–78	167
6	Religiosity and tax avoidance	Jeff P. Boone; Inder K. Khurana; K. K. Raman	Journal of the American Taxation Association, 2013, 35(1), pp. 53–84	143

Number	Article Title	Authors	Journal Name	Citation
7	To evade taxes or not evade: That is the question	Benno Torgler	<i>Journal of Socio-Economics</i> , 2003, 32(3), pp. 283–302	129
8	“RENDER UNTO CAESAR WHAT IS CAESAR'S”: Religiosity and Taxpayers' Inclinations to Cheat	Haroid G. Grasmick, Robert J. Bursik Jr., John K. Cochran	<i>Sociological Quarterly</i> , 1991, 32(2), pp. 251–266	128
9	A framework to analyse the efficiency and governance of zakat institutions	Norazlina Abd. Wahab, Abdul Rahim Abdul Rahman	<i>Journal of Islamic Accounting and Business Research</i> , 2011, 2(1), pp. 43–62	96
10	Causes and Consequences of Tax Morale: An Empirical Investigation	Benno Torgler, Ihsan C. Demir, Alison Macintyre, Markus Schaffner	<i>Economic Analysis and Policy</i> , 2008, 38(2), pp. 313–339	93

Table 1 shows that the most cited work is authored by Scott D. Dyreng, William J. Mayew, and Christopher D. Williams (2012) entitled "Religious Social Norms and Corporate Financial Reporting," published in the *Journal of Business Finance and Accounting*. In general, these articles discuss how religiosity, social norms, morality, and culture affect tax compliance and other tax behaviors, both at the individual and organizational levels. Benno Torgler's significant contributions to the field of religiosity and taxation, as evidenced by his involvement in three of the ten most frequently cited articles, highlight his status as a leading expert in this area. Notably, his study titled "The Importance of Faith: Tax Morale and Religiosity" has been influential in exploring the relationship between religious beliefs and tax compliance.

Documents by author

Compare the document counts for up to 15 authors.

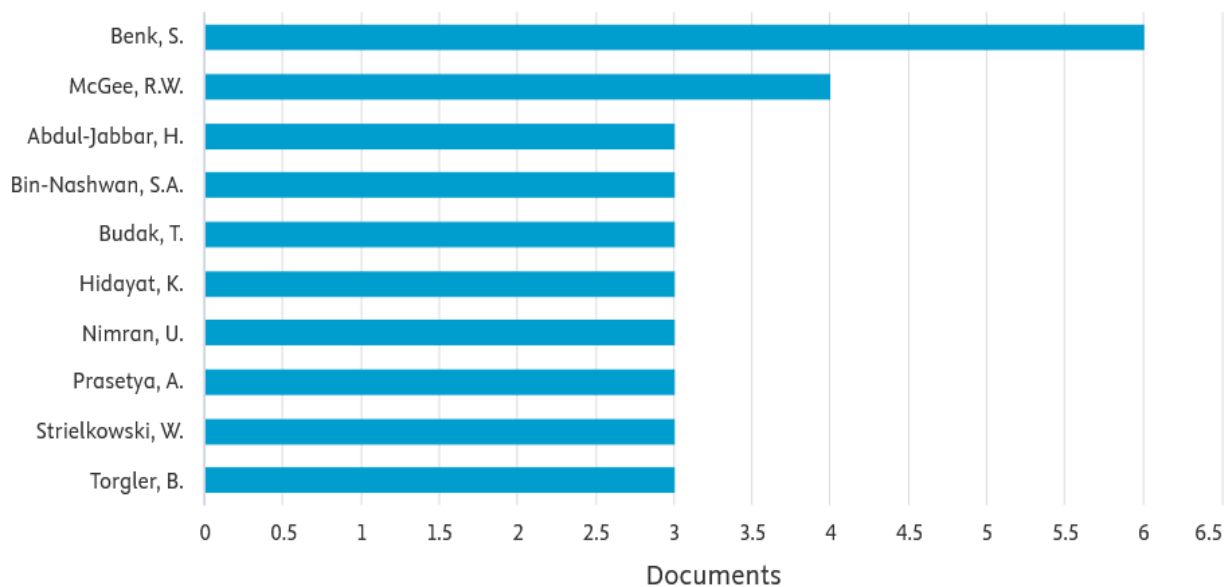


Figure 3. Documents by Author

Figure 3 displays the most productive researchers in the field of religiosity and taxation. Benk, S., is the most productive researcher with six published articles, followed by McGee, R.W., with four published works. The other 10 authors, including Torgler, B., each wrote three articles. Authors in the field of religiosity and taxation are not as prominent as those in other fields, particularly because the number of publications is still relatively similar, generally below 10 articles. The lack of author dominance shows that there is no central figure, so that the opportunity to contribute is still wide open. The diversity of author origins shows that this issue is global and relevant to be studied in various cultural and regional contexts, so that it is quite open to a broader interdisciplinary approach.

Table 2. Top 10 Subject Area

Number	Subject Area	Number of Articles
1	Social Sciences	187
2	Arts and Humanities	125
3	Economics, Econometrics and Finance	95
4	Business, Management and Accounting	62
5	Psychology	26
6	Medicine	23
7	Environmental Science	8
8	Nursing	8
9	Decision Sciences	7
10	Mathematics	5

Documents by subject area

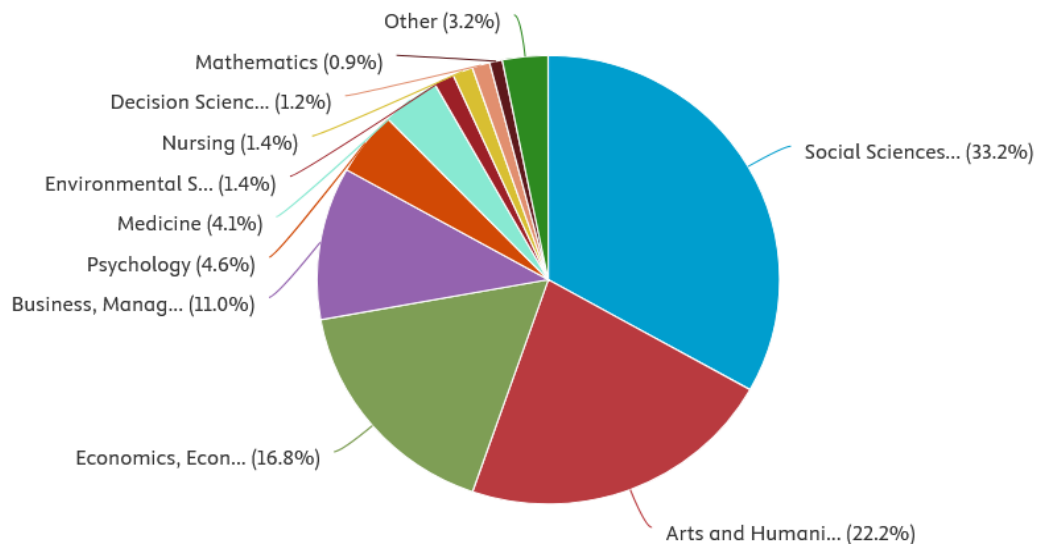


Figure 4. Documents by Subject Area

Table 2 and Figure 4, explain about the subject area describes the scope of journals that publish articles on religiosity and tax. Social sciences are the highest with 187 articles, followed by arts and humanities (125), economics, econometrics, and finance (95), business, management, and accounting (62), and psychology (26). The diversity of subject areas shows that discussions on religiosity and tax can be studied multidisciplinary manner from various scientific perspectives.

Table 3. Top 12 Renowned Journals

Number	Journal Name	Number of Articles	Quartile
1	Religions	11	Q1
2	Journal of Church and State	6	Q1
3	Journal for The Scientific Study of Religion	5	Q1
4	American Journal Of Economics and Sociology	4	Q3
5	Journal of Financial Crime	4	Q1
6	Journal of Public Economics	4	Q1
7	Journal of Economic Behavior and Organization	3	Q1
8	Journal of International Accounting, Auditing, and Taxation	3	Q2
9	Journal of Islamic Accounting and Business Research	3	Q2
10	Journal of Islamic Marketing	3	Q2
11	Quality and Quantity	3	Q1
12	Theory and Society	3	Q1

Table 3 describes the 12 journals with the most publications related to religiosity and tax. Religions is the most popular journal, followed by the Journal of Church and State and the Journal for the Scientific Study of Religion. Eight journals are ranked Q1, three journals are ranked Q2, and only one journal is ranked Q3. Within these journals, religiosity and tax can be published under the foci of economics, sociology, religious studies, accounting, taxation, and criminology. These journals offer multidisciplinary insights, focusing on the interaction between social norms, religiosity, and behavior in the context of economics and public policy.

RQ2: Which countries and institutions are most prominently represented among authors contributing to research on religiosity and taxation?

Table 4. Author's Affiliation

Number	Affiliations	Number of Publications
1	Universiti Utara Malaysia	6
2	Inönü Üniversitesi	6
3	Brawijaya University	5
4	London School of Economics and Political Science	4
5	Fayetteville State University	4
6	International Islamic University Malaysia	4
7	Columbia University	4
8	University of Cambridge	4
9	Pennsylvania State University	3
10	University of Missouri	3
11	The City University of New York	3
12	Fordham University	3
13	University of South Carolina	3
14	University of Connecticut	3
15	The University of Chicago	3
16	University of California, Riverside	3
17	American University of Beirut	3
18	College of Business, Universiti Utara Malaysia	3

Table 4 explains that Universiti Utara Malaysia and Inönü Üniversitesi ranked top in religiosity and tax research with six publications each, followed by Brawijaya University (5), and London School of Economics and Political Science, Fayetteville State University, the International Islamic University Malaysia, Columbia University, and the University of Cambridge with four publications each. This reflects that religiosity and tax research have received intensive attention from leading academic institutions around the world. That universities from North America, Asia, and Europe have delved into these two areas of inquiry further cements the crucial roles of religiosity and tax at the world's level.

Table 5. Countries of Publications

Number	Journal Name	Number of Articles
1	United States	133
2	United Kingdom	32
3	Malaysia	20
4	Turkey	13
5	Indonesia	12
6	Australia	11
7	France	8
8	Germany	8
9	India	8
10	Italy	7
11	Netherlands	7
12	Canada	6
13	Pakistan	6
14	South Korea	6
15	Switzerland	6

Table 5 explains that there are six countries with the largest number of publications on religiosity and tax research, inter alia, the United States (133), the United Kingdom (32), Malaysia (20), Turkey (13), Indonesia (12), and Australia (11). Table 5 implies that religiosity and tax have been studied globally from various countries evenly distributed across every continent, except Africa. This gives a strong indication that a robust conclusion regarding the directions for future developments related to religiosity and tax can be drawn.

RQ3: What thematic clusters have emerged within the body of literature addressing religiosity and taxation?

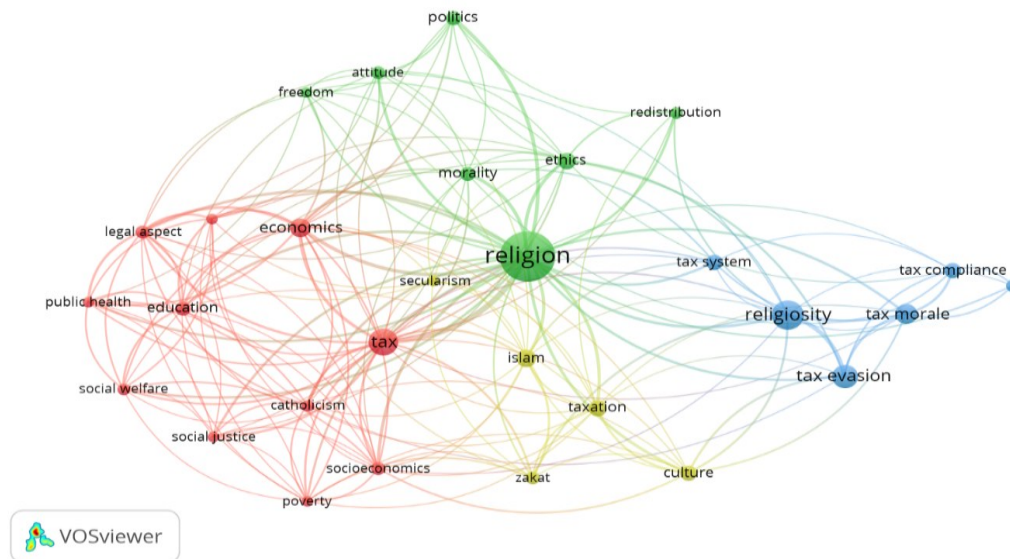


Figure 5. Keywords

Figure 5 shows the popular keywords concerning religiosity and tax, divided into green, red, yellow, and blue clusters. The first cluster, green, focuses on religion and related values such as ethics, politics, morality, and freedom. The government needs to encourage people to behave ethically, so that it can reduce the tendency to evade taxes (Thi et al., 2022). In the same vein, policymakers should consider nullifying corruption and starvation to improve tax morale (Nyamapheni & Robinson, 2022).

The second cluster, red, highlights the relationship between economics, taxation, and social issues such as social justice, poverty, and education. Erina (2024) documents how patriarchal ideology, education level, and religion significantly impact tax morale. Tax compliance policies have to be in order to create a fair and transparent tax system (Alm et al., 2023).

The third cluster, yellow, focuses on the relationship between culture, Islam, taxation, secularism, and zakat. Nayak and Hegde (2023) argue that because it is a mandatory payment, taxpayers required to pay zakat should receive a tax reduction from taxable income. Wang and Lu (2021) state that if religion functions well, then voluntary tax compliance will improve, thus saving the cost of tax enforcement.

The fourth cluster, blue, highlights the role of religiosity in tax evasion, tax morale, tax system, and tax compliance. Sunarsih et al. (2024), affirm the need for tax understanding inasmuch as it significantly reduces potential tax evasion. The root cause of tax evasion may come from taxpayers' perceptions of the fairness of the tax system (Khalil & Sidani, 2022).

RQ4: Which theoretical frameworks are predominantly employed in studies examining the relationship between religiosity and taxation?

The present study has captured some driving theories engaged in studies concerning religiosity and tax compliance.

Theory of Planned Behavior (TPB)

The theory of Planned Behavior explains that human actions are driven by three main factors: attitudes toward behavior, social norms, and perceptions of the ease or difficulty of performing the behavior (Ajzen, 1991). Hidayat et al. (2023), analyze the relationship between religiosity and attitudes towards tax compliance with the aid of e-filing as a moderator. The study involved 155 large companies in Jakarta, Indonesia, documenting how religiosity influences attitudes and intentions to comply with taxes. Furthermore, e-filing can strengthen the relationship between religiosity and intentions to comply with taxes, strengthening the relationship between attitudes and tax compliance. The study indicates that religion is a dominant influence on tax compliance and decent attitude.

[Sritharan et al. \(2023\)](#), examine the individual tax compliance of 392 tax professionals in the Malaysian business sector. The independent variables involved in the study are peer tax compliance, probability of audit, service quality of the tax authority, and government spending. The dependent variables are concerned with personal tax compliance and religiosity as a moderating variable. The study has found that tax compliance factors pose a noteworthy positive effect on tax compliance, but religiosity does not moderate the relationship between determinants and tax compliance. This study argues that an individual's actions are influenced by intentions. However, the intention to comply with the tax system is not influenced by religious beliefs.

[Agbetunde et al. \(2022\)](#), studied the tax compliance of small and medium enterprises in Nigeria. Tax attitude is identified as an independent variable, and religiosity as intra- and inter-moderation. The study shows that tax attitude significantly affects tax compliance. The inter-dimension of religiosity is more influential than the intra-dimension. Tax attitude without religious moderation generates a 13% influence, while religious moderation poses a 17% impact. The study concludes that tax authorities need to intensify tax education and campaigns by involving religious leaders as tax ambassadors. [Pahala et al. \(2022\)](#), studied the effect of tax fairness, discrimination, and religiosity on tax evasion in 100 individual taxpayers registered at the *Pratama* Tax Service Office in Jakarta, Indonesia. The study found that fairness and religiosity negatively influence tax evasion, while discrimination has a positive effect on tax evasion. The study concludes that tax authorities need to maintain fair conduct for taxpayers if tax compliance is a focal objective.

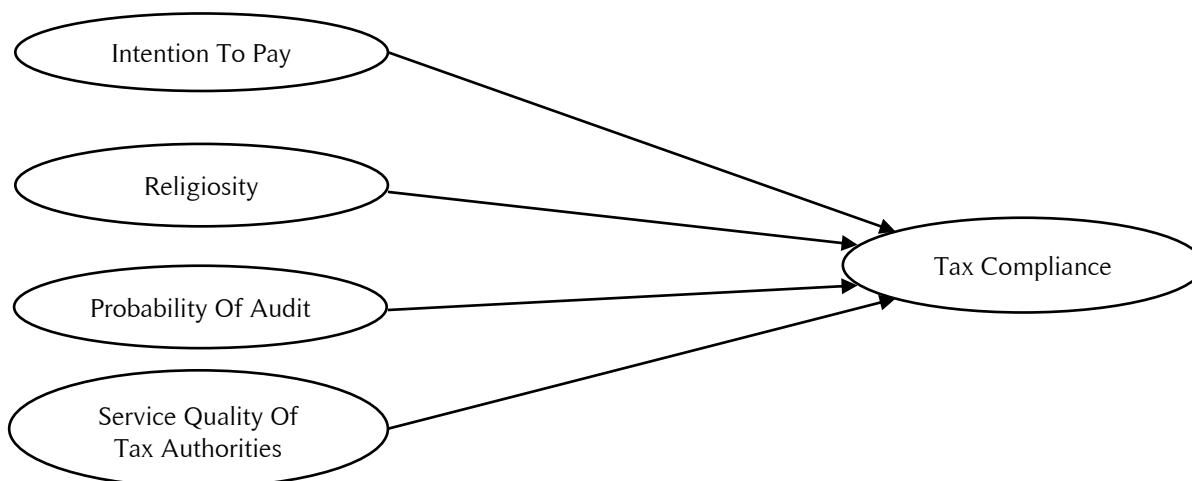


Figure 6. Theory of Planned Behavior Variable Framework

The Theory of Planned Behavior is a widely used framework for explaining tax compliance behavior through three core dimensions: attitudes toward the behavior, perceived social norms, and individuals' sense of control over their actions. One of its main strengths lies in its ability to integrate both psychological and social factors in understanding behavioral intentions. Nevertheless, the theory appears to fall short in capturing motivations rooted in spiritual values, especially within religious contexts.

Social Influence Theory

Social Influence Theory explains that individual actions are influenced by group norms, social expectations, and the influence of significant figures in their lives ([Cialdini, 1984](#)). [Al-ttaffi \(2021\)](#) studies 500 SMEs on the influence of religious perspectives on the government's right to collect taxes on tax non-compliance in Yemen. The independent variables in this study include religious perspective, tax rates, quality of tax services, quality of public governance, and tax sanctions. The findings demonstrate that religious perspectives significantly influence tax non-compliance, while tax rates and sanctions are associated with non-compliance. Furthermore, the quality of tax services and public governance are found to be an insignificant determinants. This study implies that the government needs to engage in religion-based tax education and involve religious figures to inform the importance of paying taxes.

[Sritharan et al. \(2020\)](#), examine the role of social factors on the tax compliance of 419 individuals in Malaysia. The independent variables of this study are government policy, reference groups, the role of the Internal Revenue Service (IRS), political affiliation, cultural influence, religiosity, and tax knowledge. The findings confirm that government policy, reference groups, the role of IRS, political affiliation, and cultural influence bear a significant positive relationship to tax compliance. Meanwhile, religiosity and tax knowledge factors are not related to tax compliance. This study helps tax authorities to discern the importance of social factors in formulating policies aimed at tax compliance.

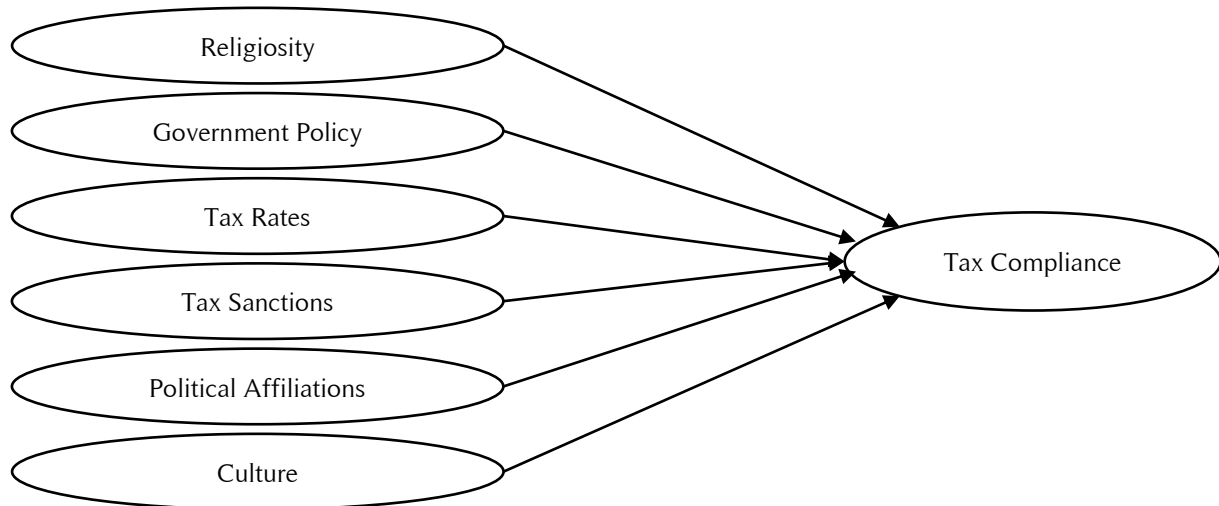


Figure 7. Social Influence Theory Variable Framework

Social Influence Theory is particularly relevant in societies that uphold collective values and maintain strong religious community ties. Its strength lies in its ability to recognize how social environments contribute to shaping behavioral norms. However, a notable limitation of this theory is its tendency to overlook internal factors, such as personal motivation or the depth of an individual's religious conviction.

Economic Deterrence Theory

Economic Deterrence Theory suggests that economic risks and benefits determine the decision to comply with or avoid taxes. These determinants include the threat of punishment or sanctions as a consequence of rule violation (Becker, 1968).

Alabi et al. (2024), examine the relationship between tax morale and tax compliance in 400 SMEs in Nigeria. Their study investigates how independent variables, i.e., religious beliefs, trust in the government, income level, financial literacy, and educational attainment, influence tax compliance, the dependent variable encompassing voluntary tax compliance and forced tax compliance. This study has found that voluntary tax compliance is determined by trust in the government and religious values. Also, it highlights education and income as crucial factors to forced compliance, while financial literacy is found to be insignificant for tax compliance. This study underlines the urgency to improve transparency for amplifying public trust.

Kumi and Bannor (2023) study the tax morale of agrochemical traders in three regions of Ghana. The study investigates how independent variables involving socioeconomic factors (i.e., age, gender, education, religion), work performance, perception of integrity, and the power of tax authorities affect tax morale. The findings show that tax knowledge, along with age and religion, has a significant impact on tax morale. Furthermore, it identifies the power of tax authorities through sanctions to increase tax morale, but the effect declines once tax morale escalates.

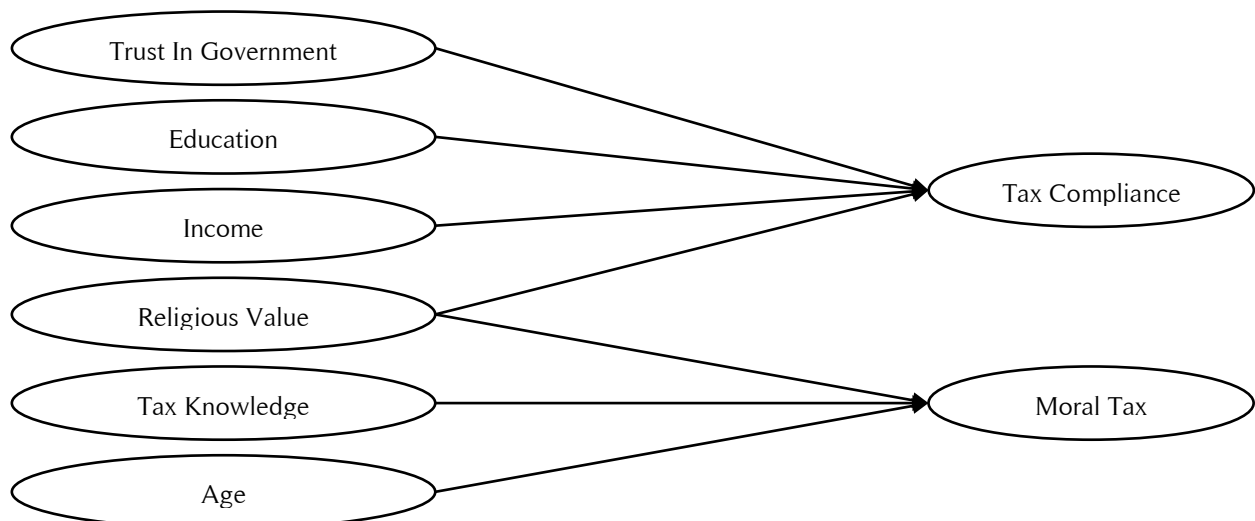


Figure 8. Economic Deterrence Theory Variable Framework

Economic Deterrence Theory is frequently applied in the formulation of fiscal policies due to its pragmatic nature and measurable parameters. However, it is often criticized for being overly rigid and for its limited capacity to account for compliance driven by moral awareness or religious values. The theory also tends to fall short in explaining behavior within religious communities, where tax compliance is not solely motivated by fear of penalties, but often stems from a deeper sense of spiritual obligation.

Religious Commitment Theory

Religious Commitment Theory highlights how an individual's involvement in religious activities influences their behavior (Glock & Stark, 1965). Using the religious commitment inventory developed by Worthington et al. (2003), McGee et al. (2020) examine the influence of interpersonal and intrapersonal religiosity on ethical views of tax avoidance in Turkey. They investigate how independent variables (i.e., intrapersonal religiosity and interpersonal religiosity) influence ethical views of tax avoidance, as the dependent variable. It confirms that interpersonal religiosity leads to collective moral reinforcement of tax avoidance, while intrapersonal religiosity is more oriented towards individual justification of the behavior.

Khalil and Sidani (2020) analyze the relationship between the level of religiosity and individual attitudes toward tax avoidance in Lebanon. Religiousness is identified as the independent variable, while the dependent variables consist of self-interest-based tax avoidance attitudes (SITE) and tax system fairness (JSTE). The findings demonstrate that religiosity is not the primary determinant of SITE or JSTE. In contrast, income generates a more pronounced influence on tax avoidance attitudes. Besides, religiosity has been found to moderate the relationship between income and JSTE. Income, over religiosity, is proven to be more influential toward tax avoidance attitudes.

Raihana et al. (2017), compare the impact of religiosity on two components of tax compliance, including voluntary tax compliance (VTC) and enforced tax compliance (ETC), on individuals in Malaysia and Turkey. As an independent variable, religiosity is measured using the religious commitment inventory. VTC, ETC are identified as the dependent variables. The research results exhibit the significant role of religiosity in both countries. In Turkey, religiosity correlates with enforced tax compliance, but not in Malaysia. In both countries, highly religious people maintain higher voluntary tax compliance than less religious ones. Therefore, both countries should ponder the value of religiosity in augmenting voluntary tax compliance.

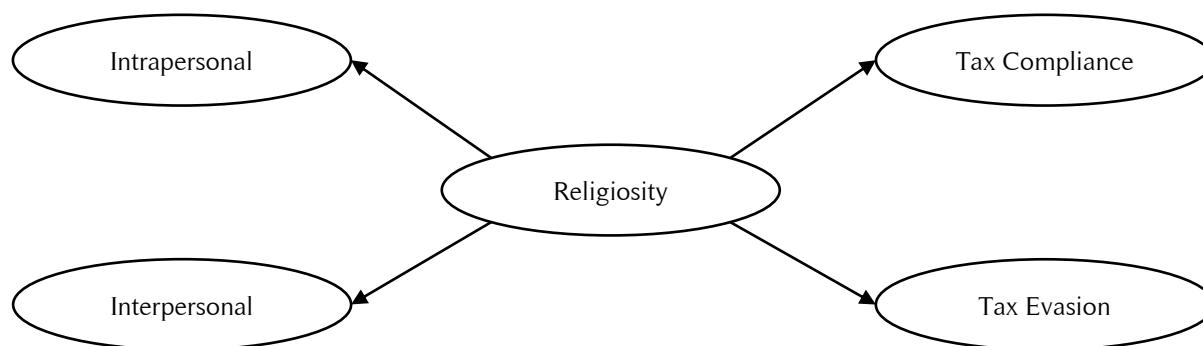


Figure 9. Religious Commitment Theory Variable Framework

Religious Commitment Theory centers on internal values and spirituality as key drivers of compliant behavior, particularly within religious settings. One of the main challenges of this theory lies in the difficulty of measuring religious commitment in a valid and reliable manner, especially given the diversity of cultural backgrounds and expressions of faith. Moreover, the theory tends to concentrate on individual-level factors, while offering limited consideration for external influences such as tax policy or social pressures.

RQ 5: Which thematic areas within the field of religiosity and taxation research present opportunities for further scholarly exploration?

Based on the discussion of several previous research questions, future research opportunities with the theme of religiosity and taxes broadly consist of the following four things. First, research that connects taxes with aspects of religiosity, ethics, and politics. Research with this theme can be explained using the Theory of Planned Behavior by Ajzen (1991). It guides the interpretation of how individual behavioral intentions are influenced by subjective norms as embodied in ethics and politics. Religious Commitment Theory by Glock and Stark (1965) and the Religious Commitment Inventory (RCI-10) measurement scale developed by Worthington et al. (2003), can be engaged to discern religiosity. Second, research that bridges religiosity, taxes, and social issues such as justice, poverty, and education. Research on this topic can employ the Social Influence Theory developed by Cialdini (1984). This theory helps to explain how social issues and group pressure can influence the perceptions of justice and social

responsibility in paying taxes. Future researchers can embrace the dimensions of the Religious Commitment Theory by [Glock and Stark \(1965\)](#) and the Religious Commitment Inventory (RCI-10) developed by [Worthington et al. \(2003\)](#), to measure religiosity.

Third, research connecting taxes with culture, Islam, secularism, and zakat. Research in this area can employ the Social Influence Theory developed by [Cialdini \(1984\)](#). This theory helps to make sense of how culture and social influence affect tax behavior based on a particular religion or through secular values. Religious Commitment Theory by [Glock and Stark \(1965\)](#) and the Religious Commitment Inventory (RCI-10) by [Worthington et al. \(2003\)](#), can provide the stepping stones to investigating the extent of religiosity. And Fourth, research delving into religiosity with tax evasion, tax morale, tax system, and tax compliance. The Economic Deterrence Theory, assuming that the decision to comply with something is influenced by the risks and benefits received ([Becker, 1968](#)), can play a fundamental role. This theory analyzes how the tax system affects tax morale, tax compliance, and tax evasion. To explain religiosity, future research can operationalize the Religious Commitment Theory by [Glock and Stark \(1965\)](#) and the Religious Commitment Inventory (RCI-10) by [Worthington et al. \(2003\)](#).

Conclusion

This study presents the results of a comprehensive analysis of the evolving research landscape related to religiosity and taxation. The results have underlined a notable increase in scholarly attention over the past five years, particularly within Asia, Europe, and America. It has identified four principal clusters within this domain: 1) Religion and Associated Values: This cluster encompasses themes such as ethics, politics, morality, and freedom, which can be elucidated through the Theory of Planned Behavior, 2) Economics, Taxation, and Social Issues: This grouping examines the interplay between economic factors, tax policies, and societal concerns, interpretable via Social Influence Theory, 3) Culture, Islam, Taxation, Secularism, and Zakat: This cluster delves into the cultural dimensions of taxation, including Islamic perspectives, secularism, and the practice of zakat, also explored through Social Influence Theory, and 4) The Role of Religiosity in Tax Behavior: This area investigates how religiosity influences tax-related behaviors, using Economic Deterrence Theory.

To explore aspects of religiosity, the study employs the dimensions outlined in the Religious Commitment Theory, utilizing the Religious Commitment Inventory (RCI-10) as a measurement tool. The analysis has unveiled that the most prolific contributors to research on religiosity and taxation are affiliated with institutions in Europe, Asia, and America. The theoretical implication of this study lies in its ability to offer insights into the relationship between religiosity and taxation through a critical examination of several key theories, including the Theory of Planned Behavior, Social Influence Theory, Economic Deterrence Theory, and Religious Commitment Theory. On a practical level, the findings of this review can serve as a valuable reference for tax authorities in formulating policies that take religious values into account.

Albeit the findings, this study is not without limitations. One pitfall is its sole reliance on the Scopus database for sourcing articles. Future research endeavors are encouraged to incorporate additional databases, such as the Web of Science, to leverage the comprehensiveness and robustness of the findings. Future researchers may consider exploring the strengths and limitations of each theory related to religiosity and taxation. Such exploration would support the development of a more integrative approach to understanding tax behavior, particularly within religious communities.

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