The Role of the Taxation Subject in Shaping Tax Knowledge and Compliance: A Critical Literature Review

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ABSTRACT

The need to enhance voluntary tax compliance is an ever-present international concern for macro-economic stability requiring an unequivocal paradigm change away from punitive deterrents to educational empowerment. This critical evaluation of literature holistically evaluates the multidimensional function of the taxation subject in the formation of multidimensional tax knowledge and subsequent compliance behaviour. The synthesis is grounded on a dual micro-macro theoretical lens, including the Theory of Planned Behaviour for the assessment of individual cognitive constructs, i.e., attitudes, subjective norms, and perceived behavioural control, and the Slippery Slope Framework for the assessment of macro-environmental institutional trust and systemic fairness. Using the CIMO framework, a PRISMA-inspired screening protocol was applied through January 2026, screening down from 1,024 database records to a carefully filtered sample of 15 central high-impact empirical and experimental studies, and assessing them with the Mixed Methods Appraisal Tool. The thematic findings indicate that formal tax education is a significant catalyst in lowering the subjective compliance costs and perceived system complexity. Structured tax pedagogy modulates key psychological mediators to foster an internalised feeling of civic obligation, rather than a simply procedural data transfer. Furthermore, the review challenges the conventional "homogeneous taxpayer" story by showing that compliance results are strongly affected by demographic features, academic disciplines, and digital delivery settings like experiential e-filing portals. In conclusion, the research offers an evidence-based framework for a shift towards collaborative fiscal empowerment, proposing the active and longitudinal integration of contextualised tax curriculum through strategic partnerships between national tax authorities and higher education institutions.

Keywords: Tax education, Tax compliance, Tax knowledge, Theory of Planned Behaviour, Slippery Slope Framework.

INTRODUCTION

The global challenge of improving voluntary tax compliance is ongoing and is essential for macroeconomic stability. The sustainability of current governance is intimately tied to robust revenue mobilisation. In this regard, formal tax education plays an important role in reducing the perceived complexity of national fiscal systems and influencing taxpayer behaviour. Contemporary compliance approaches are more orientated toward the development of psychological and voluntary commitment instead of conventional enforcement paradigms based on deterrence. This dynamic change is best explained by a micro-macro theoretical framework. The micro-level, the Theory of Planned Behaviour (TPB), indicates that education impacts individual attitude, subjective norms, and perceived behavioural control towards taxation. Macro-level, the Slippery Slope Framework, predicts that increased tax knowledge enhances institutional trust, thus, the paradigm shifts from enforced compliance to voluntary cooperation. Most recent study suggest that behavioural training programmes contribute to improved tax compliance outcomes by enhancing taxpayers' procedural understanding and promoting accurate and timely reporting practices (Dimitrov et al., 2026). Thus, a main goal of global tax administrations and educational institutions is to embed the taxation subject in formal curricula, creating an informed population that can confidently carry out civic duties.

These clear macroeconomic objectives notwithstanding, the full promise of tax education is often frustrated by a major practical problem of implementation. Policymakers and educators routinely employ standardised, uniform educational interventions, treating taxpayers as a homogenous individual that disregards diverse societal and demographic contexts. Empirical evidence from Hungary suggests that tax education initiatives based on rigid and standardised approaches tend to achieve limited effectiveness when differences in taxpayers' capabilities, literacy, and digital skills are not adequately considered (Ambrus & Borbély, 2024). Furthermore, In many emerging economies, the benefits of tax education are often weakened by structural barriers, including perceived unfair tax rates, institutional inefficiencies, and corruption, which reduce public trust and limit voluntary compliance behaviour (Torgler, 2007; OECD, 2019).

This practical challenge is further complicated by a pervasive methodological problem in the body of research evaluating tax education. Academics strongly support the use of experiential learning and early tax exposure in formal education to improve tax literacy and compliance awareness, although isolating the direct effects of these pedagogical approaches remains challenging (Hassan et al., 2016). However, cross-study comparisons frequently face challenges by the fact that existing empirical evaluations use inconsistent outcome measures and cross-sectional self-reported data that are prone to social desirability bias. Despite growing interest in tax education, there remains limited longitudinal evidence examining whether classroom-based tax learning translates into sustained compliance behaviour during adulthood. Therefore, the segmented aspect of cross-sectional studies typically fails to reveal the immediate link between specific teaching methods and persistent compliance.

In response to these methodological constraints the field of tax education research has undergone a great theoretical and empirical evolution. Researchers are shifting from measuring simple procedural outputs to investigating the psychological and behavioural mechanisms behind compliance. One such mechanism is multidimensional tax knowledge, which includes general, procedural and legal knowledge. Empirical evidence suggests that taxpayers with greater understanding of tax regulations, procedures, and obligations are more likely to comply voluntarily with tax requirements (Hassan et al., 2016). Also, literature recognises that the subject of taxation affects internal perceptions of systemic fairness, moral responsibility, and institutional trust. Recent studies emphasise that tax education initiatives contribute to improved compliance behaviour by enhancing taxpayers' awareness, understanding, and attitudes towards taxation (Mat Jusoh et al., 2021; Sanusi et al., 2021). The growing application of experimental and field-based methodologies has improved the robustness of tax compliance research by allowing researchers to examine behavioural responses using more objective forms of evidence (Mascagni, 2018).

The adoption of highly contextualised teaching methods and strategic institutional collaborations is an emerging solution in literature and practice. Existing literature highlights the importance of tailoring tax education to different student groups, as academic background and field of study may significantly influence tax awareness and compliance behaviour (Sanusi et al., 2021). The successful operationalisation of these tailored approaches depends on collaborative partnerships between higher education institutions and national tax authorities, on which successful modern frameworks rely. Partnerships between higher education institutions and tax agencies facilitate experiential and social learning by integrating taxation topics into academic programmes and exposing students to real-world compliance practices.

To map these disparate ideas coherently, a rigorous, organised synthesis is required due to the fragmented and heterogeneous character of existing research. This research aims to provide a comprehensive literature analysis evaluating the complex function of taxation in influencing tax knowledge and voluntary compliance. This evaluation systematically assesses a final evidence base of 15 primary impact sources from 2010 to the present, employing a PRISMA-informed screening method and an MMAT-based quality appraisal framework. This review specifically focuses on the direct and mediating impacts of formal tax education through the frameworks of the Theory of Planned Behaviour (TPB) and Slippery Slope Framework (SSF). This publication seeks to identify existing literature gaps, analyse effect-size trends, and provide practical, evidence-based recommendations for educators, policymakers, and future longitudinal researchers.

In order to achieve these goals in an organised manner, the rest of this paper is structured to allow a logical flow from individual pedagogical outcomes to macro-level policy consequences. Next section describes the theoretical foundation (TPB/SSF) and the technique for screening, selection and quality rating. Then, the section continues with critically analyses the direct effect of tax education on compliance with the emphasis on the intermediary role of multidimensional tax knowledge, awareness and trust. Following section considers the pedagogical need for tailored and contextualised education, considering how outcomes are affected by demographics, academic fields and experiential techniques. The second last section discusses broader policy implications and focuses on institutional collaborations and strategic strategies to overcome systemic socio-economic obstacles. The final section concludes with some last thoughts and crucial paths for future longitudinal study.

Theoretical Underpinning

In order to do a comprehensive literature analysis on tax compliance, it is vital to provide a solid theoretical foundation. The decision to meet fiscal responsibilities is not limited to simple economic deterrent calculations. Tax compliance is a very complicated behavioural phenomenon driven by the cognitive acquisition, psychological predispositions and institutional frameworks (Alm, 2019). The empirical data on the effects of the taxation issue on knowledge and subsequent behaviour are fragmented without a unifying theoretical lens. The existence of a distinct theoretical base provides the structure through which the transition from formal tax education to the complex application of voluntary compliance can be systematically traced. This allows researchers to rigorously evaluate how educational interventions successfully translate procedural and legal knowledge into concrete civic action (Devos, 2014).

To clarify the psychological mechanisms behind this translation, this review mainly takes the Theory of Planned Behaviour (TPB) as its main cognitive basis (Ajzen, 1991). The TPB holds that the three basic aspects of the individual's behavioural intents are attitude towards the behaviour, subjective norms, and perceived behavioural control . Attitude is the taxpayer's personal moral judgement of the tax system in the context of fiscal obligations, subjective norms refer to the perceived social pressure to comply, and perceived behavioural control refers to the individual's operational confidence in his or her ability to accurately navigate tax procedures (Bobek et al., 2013). This theory is very relevant to assessing educational interventions, as it states that positive internal attitudes and high operational confidence are often more crucial in driving voluntary compliance than simply being aware of punitive enforcement regulations (Ajzen, 1991; Bobek et al., 2013).

The TPB provides the direct framing of the core dimensions and conceptual links explored throughout this analysis, particularly in terms of how educational inputs shape individual capability. The key driver for enhancing the perceived behavioural control of a taxpayer is the learning of multidimensional tax information, in a systematic way, namely general, procedural and legal. Targeted tax education programmes that enhance taxpayers' understanding of complex tax legislation can reduce perceived compliance difficulty and minimise psychological barriers associated with tax filing and reporting. Furthermore, the taxation subject directly affects attitudes and subjective norms, as it focuses classroom attention on the civic usefulness, transparency, and social justice of public revenues, which establishes a direct link between education in the discipline and individual moral compliance for many demographics.

While the TPB accurately captures individual cognitive and psychological processes, incorporating the Slippery Slope Framework is required to account for the broader systemic, macro-environmental, and cultural components identified in recent research (Kirchler et al., 2008). The framework is built around two axes, the authority of tax authorities to enforce rules through deterrence and the trust that taxpayers have in those agencies. Tax education and better procedural knowledge intrinsically support voluntary compliance by increasing institutional trust, demystifying complicated government policies and encouraging systemic transparency (Kogler et al., 2013). This macro-level perspective explains why the effectiveness of tax education may differ across cultural settings and stages of economic development, while highlighting the role

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of formal educational initiatives in promoting cooperative relationships between citizens and tax authorities (Kirchler et al., 2008; Kogler et al., 2013).

The combination of the Theory of Planned Behaviour and the Slippery Slope Framework ultimately acts as the structural compass for this review's synthesis, as seen in the conceptual model below (see Figure 1). These integrated theories provide the critical assessment of the interaction between structural educational policies and psychological motives in producing differential compliance outcomes across distinct populations. Using this dual theoretical lens on the literature, the review goes beyond a mere listing of empirical results and interprets how specific cognitive gaps and systemic trust deficits can be addressed through tailored and inclusive education to promote a sustainable culture of voluntary tax compliance.

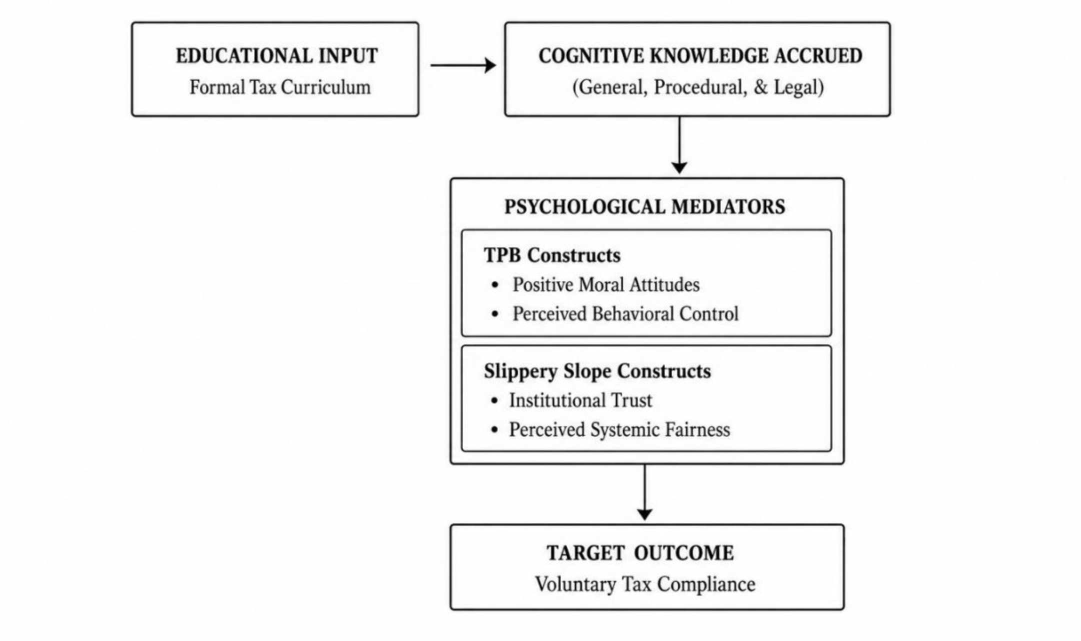

Figure 1: Conceptual Framework of Tax Education, Knowledge, and Voluntary Compliance

METHODOLOGY

Research Design and Framework Selection

The current study is designed as a critical literature review in order to allow for a broad analysis of the complex relationship between taxpayer behaviour and educational programs. Unlike a traditional narrative review, critical review methodology goes beyond description, and assesses, analyses and synthesises the existing body of knowledge to identify conceptual innovations, conflicting empirical findings and significant theoretical gaps (Grant & Booth, 2009). This approach is particularly well adapted for interdisciplinary topics such as tax compliance, where the literature straddles public policy, psychology, behavioural economics, and accountancy. Such a methodology allows for a rigorous assessment of pedagogical strategies' effectiveness to achieve measurable compliance outcomes through a critical assessment of the empirical and theoretical foundations of the taxation subject, providing a solid foundation for future policy recommendations (Snyder, 2019).

The research objectives and guiding questions are carefully defined with the CIMO (Context, Intervention, Mechanisms, Outcomes) framework, which is very useful in evaluating behavioural and institutional interventions in social sciences (Denyer & Tranfield, 2009). The core study issue is the influence of formal tax education and curriculum design (Intervention) on procedural and legal understanding of various taxpayer demographics (Context) to encourage voluntary tax compliance (Outcomes). Secondary objectives were developed to explore the mediating role of multidimensional tax knowledge and the compounded effect of systemic socio-economic barriers. The core parameters were thus used to set the parameters so that the resulting literature search was highly directed, thereby successfully avoiding thematic drift while taking into account the complex psychological and institutional factors that are intrinsic to tax research (Denyer & Tranfield, 2009).

Search Strategy and Information Sources

To adequately address these structurally defined research issues, a comprehensive search was conducted across significant academic databases. The primary databases selected for this review were Scopus, Web of Science, and EBSCOhost, as together they encompass a wide range of high-quality journals in accounting, behavioural economics, and pedagogy, consistent with the multidisciplinary nature of tax education research (Bramer et al., 2017). In addition, Google Scholar was used as an additional resource to locate relevant grey literature, high-impact institutional reports from global tax authorities and recent peer-reviewed papers that had not yet been properly indexed in standard academic repositories.

To capture all relevant literature, these databases were searched using an organised and thorough technique. In the main search strings, Boolean operators were used to combine important concepts with specific configurations such as:

("taxation" OR "tax education" OR "fiscal literacy") AND ("compliance" OR "behavioural adherence") AND ("knowledge" OR "awareness" OR "pedagogy")

The search was limited to peer-reviewed articles published between 2010 and January 2026 (Gusenbauer & Haddaway, 2020) to ensure that the collected studies adequately represented the current state of tax administration, including the implementation of modern digital filing systems and current educational paradigms. Wildcards and truncation symbols were employed to adjust for terminology inconsistencies across multiple international jurisdictions to improve specificity and sensitivity of the information retrieval process.

PRISMA-Informed Screening Process and Attrition Rationale

The retrieved studies were screened through a multi-stage selection process adapted from the PRISMA guidelines to enhance the transparency, consistency, and replicability of the review process (Page et al., 2021).The screening period officially closed in January 2026 and any future-dated or early-view research from 2024 and 2025 were expressly checked to ensure they were peer-reviewed, comprehensive and had permanent digital object identifiers (DOIs) to remove citation placeholders.

The first identification step yielded a total of 1024 possible records from database searches. These were promptly reduced by automatic and manual deduplication procedures, which removed 412 duplicate records, leaving 612 unique articles. The remaining records were submitted to a thorough title and abstract screening process that eliminated 512 papers for having a tangential relationship to general business finance or corporate macroeconomics without an explicit focus on tax policy or human behaviour. This thorough preliminary filtration effectively reduced the pool of literature to a total of 100 articles designated for detailed full-text examination.

The collected papers were rigorously assessed in the subsequent stage of full-text eligibility (n=100) using strict inclusion and exclusion criteria resulting in the documented attrition of 85 articles over four unique factors. For the first criterion, 32 articles were excluded because they solely addressed corporate tax avoidance and minimisation strategies without an educational framework. For the second criterion, 26 articles were excluded due to the absence of robust empirical methodology or a clear behavioural theoretical framework. In addition, 18 articles were excluded under the third criterion as non-peer-reviewed white papers, brief commentary, or opinion pieces, and 9 studies were excluded under the fourth criterion for evaluating secondary economic data without tracking educational or behavioural characteristics. The rigorous screening approach ultimately provided a carefully curated final evidence base of n = 15 core impact sources that met all methodological quality and contextual boundaries for the synthesis. Figure 2 below illustrates how the particular, sequential attrition steps of the selection process were carried out:

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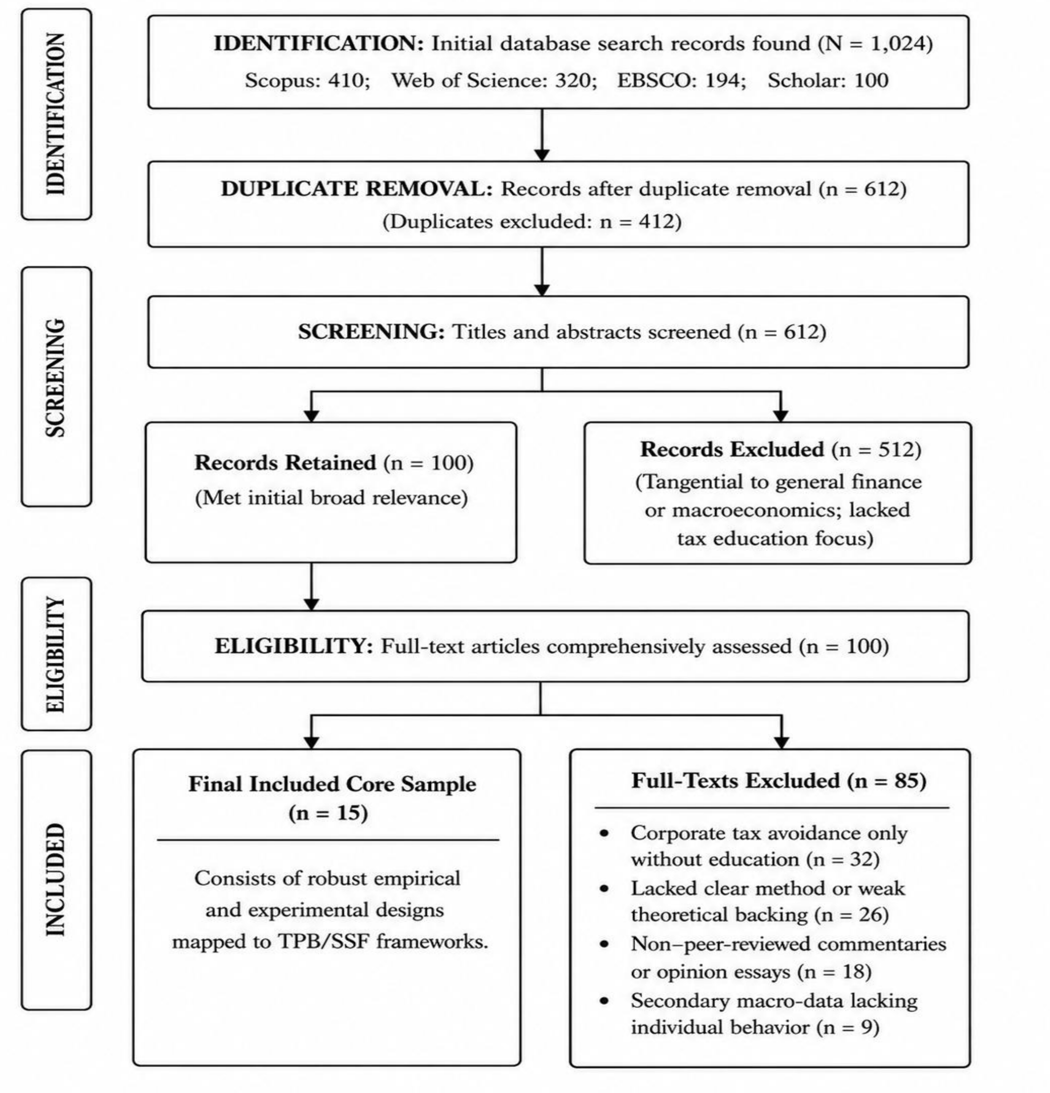

Figure 2: Sequential attrition steps of the literature selection process.

Inclusion and Exclusion Criteria

To ensure the rigour and relevance of the reviewed studies, the full-text eligibility assessment was conducted based on predetermined inclusion and exclusion criteria (Muka et al., 2020). Studies included were peer-reviewed, published in English and studied the association between formal taxation education, multidimensional tax knowledge development and subsequent voluntary compliance results explicitly. Empirical research (in the form of quantitative, qualitative and quasi-experimental designs) and sound conceptual frameworks were deemed appropriate, provided that they offered verifiable insights into behavioural outcomes or instructional approaches.

On the other hand, articles that were exclusively focused on corporate tax avoidance or aggressive minimisation strategies devoid of an individual educational or civil literacy context, lacked a clear or replicable methodological foundation, or functioned merely as non-academic opinion pieces were excluded. This thorough filtration process ensured that the final synthesis was based only on high quality and scientifically sound literature (Muka et al., 2020).

Data Extraction and Synthesizing Framework

A standardised data extraction protocol was employed to systematically organise and manage the final sample of 15 studies, incorporating key criteria such as author information, publication year, peer-review status, geographic location, and demographic characteristics into a centralised data matrix (Munn et al., 2018). In addition to the basic descriptive elements, this extraction framework captured quantitative effect-size

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distillation, extracting metrics such as percentage changes in filing rates, reporting accuracy or self-reported compliance intention scores, which allowed for a systematic comparison of the magnitude of interventions across different baseline settings. Furthermore, the protocol included a thorough characterisation of heterogeneity to classify the evidence base by type of population (e.g., students in higher education versus active owner/managers of small-and-medium enterprises), intensity of intervention (e.g., standalone workshops versus integrated semester-long curricula), and delivery context (e.g., traditional classroom instruction versus digitally-enabled e-filing experiential training) and explicitly mapped these moderators to the cognitive constructs of the Theory of Planned Behaviour.

Quality Appraisal and Analytical Synthesis

To assess the methodological integrity and minimise potential biases, each study underwent a rigorous quality appraisal approach using the Mixed Methods Appraisal Tool (MMAT) before the retrieved data was incorporated into the final analysis (Hong et al., 2018). The MMAT permitted the simultaneous appraisal of qualitative, quantitative and mixed-methods research inside one review. For quantitative designs the focus was on the validity of the survey instruments, the representativeness of the sample and the robustness of the statistical controls. For experimental and quasi-experimental designs, the assessment looked at data-matching accuracy and control group validity. To reduce bias in individual selection, two independent researchers performed the database searches, abstract screening and quality appraisals, checked their inter-rater reliability and resolved any minor differences in scoring through iterative discussion until a consensus was reached (Higgins et al., 2019).

Following quality review, the final sample was coded and analysed using a thematic synthesis approach (Braun & Clarke, 2022). Thematic synthesis offers a method of combining qualitative and quantitative findings through identifying and categorising common themes or conceptual patterns across disparate studies (Thomas & Harden, 2008). Findings were systematically extracted and categorised to generate initial descriptive themes such as the effectiveness of discipline specific education, the mediating role of perceived fairness and the impact of systemic socio-economic impediments. The main codes were then reviewed and grouped into higher order analytical categories that were directly related to the broader issues of the study (Thomas & Harden, 2008). This interpretive approach resulted in a deep understanding of the different pathways through which formal tax education is translated into practical compliance, yielding fresh insights that exceed the bounds of individual research (Braun & Clarke, 2022).

RESULTS AND THEMATIC SYNTHESIS

The final sample of 15 core impact sources for this critical evaluation was derived through a rigorous screening and appraisal process. This collection of selected papers consists of a series of empirical, experimental and theoretical researches that explicitly address the nexus of formal tax education, cognitive fiscal understanding, and later compliance behaviour. The final sample of 15 studies provided a comprehensive evidence foundation for understanding the multidimensional characteristics of taxpayer pedagogy across varying demographic, educational, and institutional settings.

The main characteristics of the literature suggest that quantitative methods are the most common. This is particularly true for cross-sectional surveys of university students, and programmatic evaluations of focused taxpayer education campaigns. The review of the research suggests that the institutional maturity may affect the success of taxpayer education programs in developed and developing countries. Furthermore, administrative filing data and self-reported behavioural intents are used to evaluate compliance outcomes, but tax knowledge is commonly viewed as a complex construct with general, legal, and procedural dimensions (Saad, 2014; Mascagni et al., 2024).

The core sample of 15 high-impact studies selected for this critical literature review is systematically structured in Table 1, detailing their respective sectors, methodological approaches, and primary contributions. A critical review of the summarised literature shows certain important tendencies in the development of the discipline. The key goal of early foundational work was to establish a direct cognitive connection between technical tax knowledge, moral growth and basic attitudes towards evasion (Chan et al., 2000; Eriksen &

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Fallan, 1996; Richardson, 2006). This was the primary goal chronologically and conceptually. Technical knowledge was viewed as a means to change the perceived utility of evasion. However, the most recent research suggests a unique conceptual change towards an inclusive conceptualisation of complex psychological mediators, including tax awareness, institutional trust, and the vital role of tailored pedagogical frameworks (Mac, 2025; Mascagni et al., 2025). The literature has moved well beyond Western-centric analysis and now includes strong data from emerging economies such as Rwanda, Vietnam and Indonesia.

As a result, the demographic focus has shifted from the general adult population to highly specific cohorts, allowing for the examination of unique compliance behaviours among primary school students, particular university disciplines, and specialised corporate financial officers (Tuo & Han, 2024; Winartati & Setyowati, 2016; Yelman & İnal, 2025). The field remains heavily reliant on quantitative methods, such as structural equation modelling and quasi-experiments, but recent studies increasingly use multidimensional behavioural models to critique the systemic failure of treating taxpayers as a homogenous group (Ambrus & Borbély, 2024; Bornman & Ramutumbu, 2019).

The subsequent subsection deconstructs these foundational trends to investigate the first major analytical theme of this review, the direct impact of discipline-specific and early-stage tax education on the cognitive acquisition of fiscal knowledge, after establishing this overarching methodological and contextual landscape.

Table 1: Summary of Literature

Authors/ year	Title	Source	Sector/ context	Study focus	Key The Role of the Taxation Subject in Shaping Tax Knowledge and Compliance	Method/ approach	Main contribution
Mascagni et al. (2025)	Teach to comply? Evidence from a taxpayer education program in Rwanda	International Tax and Public Finance	Rwanda / Developing Economy	Impact of taxpayer education on compliance behavior, knowledge, and perceptions.	Identifies reduced compliance costs as the key mechanism, specifically increased knowledge and better perceptions of complexity.	Quantitative; Administrative and survey data; Regression, Propensity Score Matching, and IV strategy.	Provides first evaluation of taxpayer education on compliance behavior showing significant improvement in filing and reporting.
Mac Y.T.H. (2025)	Exploring the Links Between Tax Education, Tax Awareness and Tax Compliance Among Students in Vietnam	Economy of Regions	Vietnam / Emerging Economy	Mediating role of tax awareness between education and compliance among university students.	Tax awareness significantly mediates the relationship; education alone showed no direct effect without the cognitive awareness path.	Quantitative; Survey (N=513); SEM, CFA.	Highlights that tax awareness is a critical precursor to positive compliance behavior in emerging economies.
Sutrisno & Setyowati (2017)	Tax education program for teachers in high schools to enhance voluntary tax compliance	Turkish Online Journal of Educational Technology	Indonesia / High Schools	Using teachers as agents of socialization to instill tax knowledge and responsibility in students.	Education shapes the elements of taxpayer behavior: tax mentality, tension feeling, and tax morale.	Policy analysis (Content and context perspective).	Proposes long-term investment in early education to shape the behavior of future taxpayers.

Bornman & Ramutumbu (2019)	A conceptual framework of tax knowledge	Meditari Accountancy Research	General / Small Business Owners	Developing and testing a conceptual framework of tax knowledge.	Conceptualizes tax knowledge as a multifaceted construct comprising general, procedural, and legal domains.	Qualitative; Literature review and thematic analysis of secondary interview data.	Provides a structured approach for assessing tax knowledge as a factor influencing compliance behavior.
Ambrus & Borbély (2024)	Tax knowledge in connection with tax compliance in Hungary	Journal of Infrastructure, Policy and Development	Hungary / Nine European Countries	Investigates the role of knowledge and the COM-B model in tax compliance.	Critiques treating taxpayers as homogeneous; identifies capability and opportunity as reinforcing components.	Secondary data analysis; Comparison of COM-B model across 9 countries; Model construction.	Points out that successful tax education recognizes and targets various groups based on literacy and skills.
Gonidakis et al. (2024)	The Contribution of Education to the Creation of Tax Awareness and Compliance	Springer Proceedings in Business and Economics	Greece / Young People	Relationship between education, tax awareness, and perceptions of young people.	Highlights the lack of effective tax education and the need for targeted interventions to improve tax ethos.	Quantitative; Pilot study (N=52 students).	Provides insights into how governments can benefit from understanding the effectiveness of tax education.
Nichita et al. (2019)	We Learn Not for School but for Life: Empirical Evidence of the Impact of Tax Literacy on Tax Compliance	Eastern European Economics	Romania / General Taxpayers	Impact of tax literacy on voluntary tax compliance.	Tax literacy is a key element; neutral social representations correlate with higher literacy and willingness to comply.	Quantitative; Survey (N=358); Moderation analysis using a tax literacy index.	Develops a tax literacy index to estimate how taxpayers comprehend taxation concepts.
Tuo & Han (2024)	Does Taxation Education Improve Tax Compliance: An Empirical Study	Advances in Taxation	United States / Corporate (CFOs)	Influence of specialized tax education (MST degree) on CFO reporting decisions.	MST education cultivates higher professionalism and ethics beyond general accounting education.	Quantitative; Empirical analysis of US data (2004-2016).	Evidence that discipline-specific higher education improves corporate tax compliance and professionalism.
Winartati & Setyowati (2016)	Implementation of tax education on elementary school students as an effort to raise tax awareness	Turkish Online Journal of Educational Technology	Indonesia / Elementary School	Raising tax awareness during the 'Golden Age' of character development.	Internalizing values like discipline and honesty through early tax education as a sustainable strategy.	Structured policy implementation analysis.	Identifies early internalization as the spearhead effort for manifesting future voluntary compliance.
Yelman & İnal (2025)	The Relationship Between Demographic and Academic Characteristics and Tax Awareness	Sosyoekonomi	Turkey / University Students	Impact of academic discipline on tax behavior.	Students' majors significantly affect tax compliance, emphasizing the importance of discipline-specific	Quantitative; Survey (N=521); ANOVA, t-tests, Kruskal-Wallis.	Reveals the determinant role of academic disciplines over general demographic variables in

	and Compliance				education.		compliance.
Richardson (2006)	Determinants of tax evasion: A cross-country investigation	Journal of International Accounting, Auditing and Taxation	Global / 45 Countries	Investigating non-economic determinants of tax evasion.	Complexity is the most important determinant; higher education levels correlate with lower tax evasion.	Quantitative; OLS Regression analysis.	Systematically identifies education and complexity as primary drivers of global compliance levels.
Eriksen & Fallan (1996)	Tax knowledge and attitudes towards taxation; A report on a quasi-experiment	Journal of Economic Psychology	Norway / General Population	Influence of specific tax knowledge on attitudes.	Increased knowledge makes respondents consider tax evasion as more serious and enhances perceived fairness.	Quasi-experiment.	Empirical evidence that increased technical knowledge positively changes tax attitudes and moral development.
Chan et al. (2000)	An expanded model of taxpayer compliance: Empirical evidence from the United States and Hong Kong	Journal of International Accounting, Auditing and Taxation	USA & Hong Kong / Cross-cultural	Compliance differences between US and Hong Kong based on culture and moral reasoning.	Education has a negative direct effect but a positive indirect effect through moral development.	Quantitative; Structural Equations approach.	Highlights that tax education must be tailored to the culture and structure of the tax system.
Kirchler et al. (2008)	Enforced versus voluntary tax compliance: The 'slippery slope' framework	Journal of Economic Psychology	General Theoretical Framework	Power of authorities and trust as dimensions of compliance.	Knowledge is a factor that influences the trust dimension in the slippery slope framework.	Conceptual/ Theoretical Review.	Establishes the framework for understanding how trust and power interact to create voluntary compliance.
Hofmann et al. (2017)	Tax compliance across sociodemographic categories: Meta-analyses of survey studies in 111 countries	Journal of Economic Psychology	Global / 111 Countries	Meta-analysis of relationships between compliance and age, sex, and education.	Education shows a small but significant relationship with compliance, more pronounced in Western countries.	Meta-analysis; 459 samples (N = 614,286).	Synthesizes vast amounts of data to show that while sociodemographics have small effects, they remain essential controls.

The extracted findings were systematically organised into four main analytical themes in order to effectively synthesise this diverse body of evidence. The initial theme investigates the direct influence of tax education on the cognitive acquisition of tax knowledge. The second theme delves into the behavioural and psychological consequences, with a particular emphasis on the manner in which acquired knowledge is transformed into voluntary compliance. In the third theme, an early intervention and basic socialisation on financial behaviour over the course of life are identified. Lastly, the fourth theme delineates the enduring pedagogical challenges that have been identified in the literature and the concomitant need for targeted educational strategies.

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Theme 1: Cognitive Acquisition of Multidimensional Tax Knowledge

The evidence clearly shows that formal tax education has a profound effect on the cognitive acquisition of multidimensional tax knowledge. Various studies have reported that structured educational programs improve the basic comprehension of tax procedures, legal obligations and overall fiscal systems of a taxpayer (Bornman & Ramutumbu, 2019). Thus, by adding the topic of taxation to academic curriculum, educators are providing people with the very technical literacy they need to venture through complex tax structures. This cognitive gain has a direct impact on the perceived complexity and subjective costs of tax preparation, breaking down the main cognitive obstacles that have long prevented voluntary compliance in all jurisdictions of the world (Nichita et al., 2019; Richardson, 2006).

Theme 2: Behavioral Translation and Psychological Mediators

The second theme synthesises the results on the behavioural and psychological consequences of increased tax knowledge, demonstrating that cognitive comprehension is an important precursor that needs to be transmitted through psychological mediators. The literature indicates that tax awareness and moral growth are often mediators in the association between formal education and actual compliance. For instance, empirical data suggests that higher levels of technical knowledge have a favourable impact on attitudes towards taxation and promote an internalised sense of systemic fairness and ethical obligation (Eriksen & Fallan, 1996; Mac, 2025). Additionally, theories suggest that this educational translation creates institutional trust, which is essential, by substituting a dynamic of imposed compliance with a synergistic, voluntary partnership between the taxpayer and the state (Kirchler et al., 2008).

Theme 3: Early Intervention and Foundational Socialization

The third theme is the lasting impact of early intervention and basic socialisation on financial behaviour over the course of life. Early character development is intervention to implant core civic principles before the concerns of adult tax obligations may take hold. Programs that use teachers as agents of socialisation to inculcate tax knowledge in high school and primary children have been very successful to internalise values such as discipline and honesty (Sutrisno & Setyowati, 2017). This early pedagogical intervention is recognised in the literature as a spearhead effort for manifesting future voluntary compliance. It establishes a psychological foundation that persists into adulthood, fundamentally altering the long term compliance trajectory of the youth demographic (Gonidakis et al., 2024; Winartati & Setyowati, 2016).

Theme 4: Pedagogical Challenges and Contextualized Educational Strategies

The fourth theme points to common pedagogical issues and the urgent need for contextually relevant and customised teaching techniques. The literature studied often criticises the institutional failure to treat taxpayers as a homogeneous unit, an approach that expressly ignores the different levels of academic background, culture and computer literacy (Ambrus & Borbély, 2024; Chan et al., 2000). Therefore discipline specialised education is highly suggested by experts with an individual's academic major being a leading predictor of behaviour. Students in universities or corporate executives taking specialised tax related degrees show much higher rates of compliance and ethical professionalism than those taking generalised financial education (Tuo & Han, 2024; Yelman & İnal, 2025).

Integrating the relationships across the four themes creates a coherent, sequential pathway that links teaching to enduring behavioural results. There is a need for highly targeted educational strategies (Theme 4) to build the necessary cognitive knowledge (Theme 1) which would naturally facilitate the psychological trust and civic awareness needed for behavioural translation (Theme 2) especially when these concepts are introduced through early foundational socialisation (Theme 3). This integrated trajectory is a direct answer to the core research concerns of this study, indicating precisely how formal tax education and curriculum design impact varied taxpayer demographics. Ultimately, the synthesised research demonstrates that the subject of taxes effectively changes procedural understanding to promote measured voluntary compliance, provided the pedagogical interventions are suitably contextualised to the individual capabilities of the target population.

DISCUSSION

The critical literature review contributes broadly by systematically showing that the matter of taxes is not only about the transmission of procedural financial data, but rather, is a basic mechanism for the cultivation of comprehensive fiscal citizenship. Evidence from different parts of the world shows that formal tax education eliminates psychological and cognitive hurdles that otherwise prevent voluntary compliance (Mascagni et al., 2025). The synthesised literature alters the dominant academic narrative on tax administration from a punitive, deterrence-based perspective to an empowerment-based paradigm. The attainment of a thorough fiscal literacy by taxpayers intrinsically facilitates the transition from passive subjects of regulation to active, ethical participants in the socio-economic system.

Empirical results provide excellent support for the comprehensive theoretical framework developed in this review. In the context of the Theory of Planned Behaviour (Ajzen, 1991), formal tax education mainly improves perceived behavioural control by providing individuals with the multidimensional knowledge (general, procedural and legal) necessary to reduce compliance costs and confidently negotiate complex fiscal rules (Bornman & Ramutumbu, 2019; Richardson, 2006). At the same time, this cognitive mastery changes people's attitudes and sets off subjective norms, turning a technical knowledge of the law into a strongly held civic duty (Eriksen & Fallan, 1996).

Simultaneously, the results extend the Slippery Slope Framework (Kirchler et al., 2008). Education directly addresses the trust axis of the framework. Educational initiatives replace an antagonistic climate of fear and enforcement of compliance with a collaborative climate of systemic legitimacy, transparency, and voluntary cooperation by simplifying the mechanisms of government revenue generation and demonstrating the societal utility of tax contributions (Kirchler et al., 2008; Kogler et al., 2013).

A critical contribution of this review is its systematic evaluation of primary study methodologies, drawing a stark contrast between subjective self-reports and objective causal tracking. Many high-quality recent studies on administrative tax databases rely on advanced econometric identification approaches, such as Propensity Score Matching (PSM) and Instrumental Variables (IV), (e.g., Mascagni et al., 2025). They show that education leads to a direct, measurable increase in filing rates and real reported revenue . They meet the ignorability assumption by proper covariate matching and exploit exogenous changes with IV exclusions.

In contrast, much of the historical and focused on students literature remains highly reliant on cross-sectional survey designs (e.g. Gonidakis et al., 2024; Mac, 2025). These designs are vulnerable to social desirability bias. However, they are useful in identifying psychological mediators such as awareness. Respondents frequently over-report compliance intentions to meet societal expectations (Hofmann et al., 2017). This paper expressly points out this dependence, and warns that conventional survey methods are at risk of systematically exaggerating the observed short-term impacts of tax education without rigorous statistical controls or administrative verification.

The analysis shows that there is a basic operational tension between the need for highly customised, demographically-specific pedagogy and the desire for scalable, standard tax education (Ambrus & Borbély, 2024) from the government. There is also a theoretical gap as to how informal digital learning spaces such as social media financial influencers relate to or disrupt established academic tax courses. At this point, there isn't a solid framework in the literature to look at how modern taxpayers balance what they learn in legal classes with the wide range of different, and often wrong, tax minimisation advice that they can find in unregulated digital places.

Future studies should address these inconsistencies with rigorous methodological approaches capable of capturing sustained behavioural alterations. In particular, scholars need to conduct longitudinal cohort studies that follow individuals from their first encounter with basic socialisation in adolescence, for example, during the “Golden Age” described by Winartati and Setyowati (2016), through the years of their greatest earning potential in adulthood. Such long term observation is important for the assessment of the possible persistence of early pedagogical paradigms across time. At the same time, these longitudinal models should be complemented by a cross-cultural comparative investigation. Researchers can properly isolate the mechanisms

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by which macro-environmental factors systematically affect or sabotage educational efficacy by evaluating the same treatments in starkly different political regimes and levels of institutional corruption.

In addition, the fast development of automated accounting software and artificial intelligence requires a thorough reevaluation of existing courses. As these technology advances take on the burden of mechanical procedural computations, future scholarship must consider how the underlying requirements of the taxation field are being substantially transformed. The researchers need to study how formal education may effectively move towards promoting ethical monitoring, digital literacy and strategic civic planning to ensure robust voluntary compliance in a more automated macro-economic environment.

It is important to acknowledge the limitations of this critical review. First, the systematic search technique was confined to the peer-reviewed literature in the English language only. This may have inadvertently resulted in the removal of novel, highly effective instructional models produced and evaluated in non-English speaking jurisdictions. Second, the evidence base is highly dependent on proxy measures, such as self-reported behavioural intentions and cross-sectional survey indices, that are intrinsically sensitive to social desirability and recall bias (Hofmann et al., 2017). While recent administrative quasi-experimental data (e.g., Mascagni et al., 2025) support our conclusions, the use of intent-based indicators across many demographic groups limits the absolute generalisability of our findings.

CONCLUSION

The primary purpose of this critical evaluation of literature was to completely evaluate a complex role of the subject of taxes in shaping cognitive tax knowledge and subsequent compliance behaviours. The review did not consider tax education as a series of separate procedural trainings, but brought together a wide range of empirical and theoretical literature across a curated evidence base of 15 primary impact sources. This study was able to explore the conceptual linkages between formal tax pedagogy and measurable civic activity by looking at several teaching styles, different demographic contexts and extremely diversified institutional environments. In conclusion, this paradigm places a heavy emphasis on the complex psychological and institutional problems that set the bounds of voluntary compliance in the world

The present evidence suggests that formal tax education is a key enabler in overcoming the cognitive and psychological obstacles that have traditionally been an obstacle to compliance. The combined analyses show constant positive significant effects of organised education on multidimensional tax knowledge (general, procedural, and legal knowledge) and thus a direct reduction of perceived complexity and subjective costs in individual tax preparation.

It is important to note that this technical literacy is not a stand-alone operation; rather, it works dynamically in concert with important psychological mediators such as increasing tax awareness, moral development, and the shift in personal attitudes to create an internalised feeling of institutional trust and civic responsibility. Furthermore, the data clearly points to the need for a paradigm shift in delivery to achieve these positive behavioural outcomes. But policymakers should not settle for standard, homogeneous educational approaches. They should, instead, adopt carefully customised discipline-specific courses, actively backed by contemporary, transparent and digitally equipped tax administrations.

This consolidation, theoretically, ties the micro-level mechanics of the Theory of Planned Behaviour (by altering perceived behavioural control) with the macro-level dynamics of the Slippery Slope Framework (by reinforcing the institutional trust axis). In practice, it equips politicians, educators and tax authorities with a proven, evidence-based framework to replace adversarial deterrence-based compliance approaches with collaborative techniques that promote intrinsic moral obligation and systemic trust among taxpayers.

Despite the compelling evidence in support of the efficacy of targeted tax pedagogy, there remains a critical and unanswered question as to the longevity of these behavioural changes across the several stages of adulthood. However, the present literature is still lacking comprehensive longitudinal frameworks that can track individuals from their first experience in childhood classrooms all the way to their active long-term participation in the economy. This tracking is particularly important in view of the rising exposure of modern taxpayers to unregulated, uncontrolled digital financial counsel via social media platforms, alongside the evolving institutional models.

Future researches will need to address this methodological shortcoming by considering design concerns such as social desirability bias. The best way to ensure that national tax systems remain resilient, fair and integral in the long term is to encourage citizens to develop and maintain a lifetime financial literacy as our economies become more complex and digitised.

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