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Isomorphic Forces and Tax Compliance in Developing Countries: A Systematic Review

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*Isomorphic forces,
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Tax compliance,
Neo-institutional theory,
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Introduction: Tax compliance is a critical determinant of revenue mobilisation, especially in developing countries where governments face persistent challenges of informality, weak institutions, and low taxpayer morale. While coercive, normative, and mimetic forces have been theorised to shape compliance through neo-institutional perspectives, the extent and nature of their influence remain fragmented across contexts and methods. This systematic review synthesises empirical evidence on how isomorphic forces affect tax compliance. **Methods:** The review followed the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020) framework. Searches were conducted across Scopus, Web of Science, Google Scholar, and ProQuest, supplemented with citation chaining. Inclusion criteria restricted the corpus to peer-reviewed empirical studies published in English between 2016 and 2025 that explicitly operationalised coercive, normative, or mimetic forces in relation to tax compliance. Fifty eligible studies were identified from an initial pool of 208 records. Data were extracted into structured matrices and synthesised thematically. **Results:** The findings reveal that coercive forces generally improve compliance, but their effects are fragile if applied in isolation and may backfire in high-trust contexts. Normative forces consistently foster voluntary compliance and often outperform coercion in sustaining long-term adherence. Mimetic forces, though underexplored, appear significant in digital and uncertain environments, where peer imitation and benchmarking strongly influence tax compliance behaviours. Cross-cutting evidence highlights that trust and coercion are complementary, compliance outcomes vary between filing and payment, and cultural and institutional settings condition the relative weight of different pressures. **Conclusion:** The review affirms the explanatory power of neo-institutional theory and extends the Slippery Slope Framework by demonstrating the interplay of coercive, normative, and mimetic influences. Policy implications point to the need for balancing enforcement with legitimacy-building, socialisation, and system design that makes compliance visible and easy to

emulate. Key research gaps include the under-theorisation of mimetic mechanisms, the dominance of cross-sectional designs, and insufficient differentiation between compliance outcomes. Future studies should employ longitudinal approaches, develop clearer measures of peer influence, and investigate digital taxation as a new frontier for shaping taxpayer behaviour.

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INTRODUCTION

Taxation is one of the oldest and most reliable means by which governments raise revenue to finance economic growth, promote employment, attract investment, stimulate innovation, and support long-term sustainable policies (Nwafor, 2020; World Bank Group, 2024). Improved tax compliance has long been recognised as a core development objective that strengthens domestic revenue mobilisation and helps build trusted public institutions (Slemrod, 2018). Compliance enhances gross domestic product (GDP) growth by providing resources for infrastructure, stabilising economies, redistributing income, and delivering essential services (World Bank Group, 2023, 2024).

Globally, compliance rates are highest in advanced economies. For example, voluntary compliance is estimated at 85–95% in OECD countries, with the United States Internal Revenue Service (IRS) reporting a rate of 85.1% (Internal Revenue Service, 2022; OECD, 2017). The International Monetary

Fund (IMF, 2015) defines compliance above 85% as a hallmark of effective tax systems. These benchmarks reflect strong institutional frameworks, high levels of trust, and streamlined tax procedures. In contrast, most low- and middle-income countries (LMICs) fall well below these thresholds, constrained by weak institutional capacity, widespread informality, limited taxpayer education, and fluctuating incomes (Rafael, 2023; Tanzi & Zee, 2020).

In developing countries, reform efforts including electronic tax systems, digital identification, and mobile-based filing have improved compliance infrastructure but have not yet closed the gap with international standards (UNECA, 2019). The Tax Administration Diagnostic Assessment Tool (TADAT) recommends that at least 85% of returns and 75% of payments should be filed by small taxpayers for a tax system to be effective (TADAT Secretariat, 2019). Yet, most developing countries, especially those in Africa, remain far from these targets. Average compliance in Sub-Saharan Africa

hovers around 60% or less, and some studies place it as low as 15% (Eze & Owota, 2021; ATAF, 2020). Structural barriers such as weak registration systems, limited audit coverage, and large informal sectors continue to undermine progress (Groening et al., 2024; Moore, 2022). Although digitisation and data sharing between tax agencies and national identity systems show promise (Okunogbe & Santoro, 2023), persistent institutional and trust deficits remain a central challenge.

Against this backdrop, research has increasingly turned to institutional explanations of tax compliance, drawing on neo-institutional theory. This perspective emphasises the role of isomorphic forces: Coercive pressures, including audits, sanctions, and penalties; Normative pressures, such as social norms, trust in institutions, and tax morale; and mimetic pressures, where taxpayers imitate peers or benchmark against perceived best practices. Empirical evidence suggests that these forces exert varying influence across countries and contexts (Sadress et al., 2019; Kayaoglu & Williams, 2020; Surugiu et al., 2023). In high-trust societies, normative pressures often outweigh coercive ones, while in low-trust or resource-constrained contexts, enforcement tends to dominate (Kaplanoglou et al., 2016; Pogorletskiy, 2025). Mimetic influences, though conceptually important, remain under-explored.

Research gaps, however, persist with many studies investigating isolated drivers such as coercive power or institutional trust without integrating all three isomorphic forces (Al-maghrebi et al., 2022; Mickiewicz et al., 2019; Jin et al., 2022). Findings diverge on the relative effectiveness of deterrence versus normative motivations (Tsikas, 2020; Alm et al., 2019), and little is known about how mimetic influences operate, especially in the context of digital taxation. The lack of synthesis limits the development of holistic strategies for improving compliance, perpetuating revenue losses in developing countries (Dissanayake et al., 2024).

The purpose of this review is therefore to systematically synthesise empirical studies published between 2016 and 2025 that examine the relationship between isomorphic forces and tax compliance. While global evidence is considered, the review emphasises developing country contexts where weak institutional capacity and socio-cultural dynamics shape taxpayer behaviour. Anchored in neo-institutional theory, the review addresses three objectives: to evaluate how coercive, mimetic, and normative pressures influence filing, payment, and overall compliance, to analyse methodological approaches and contextual moderators in developing countries and to identify gaps and propose a future research agenda that integrates institutional and behavioural perspectives.

PURPOSE AND SCOPE OF THE REVIEW

Statement of Purpose

The objective of this review is to examine the existing research on the relationship between isomorphic forces and tax compliance in empirical studies published in English in order to synthesise current knowledge on how institutional pressures influence taxpayer behaviour. This review is important because understanding the mechanisms through which isomorphic forces affect compliance can inform the design of more effective tax policies and enforcement strategies. By systematically analysing empirical evidence, the report aims to clarify the roles of different isomorphic pressures in shaping compliance outcomes across diverse contexts, thereby contributing to the theoretical and practical discourse on tax administration and governance.

Specific Objectives

- To evaluate current knowledge on the impact of coercive, mimetic, and normative isomorphic forces on various dimensions of tax compliance.

- To benchmark empirical methodologies used to measure the influence of isomorphic pressures on income tax return filing and payment behaviours.
- To identify and synthesise contextual factors that moderate the relationship between isomorphic forces and tax compliance.
- To compare findings across different countries and economic settings regarding the effectiveness of isomorphic forces in promoting tax compliance.
- To deconstruct the interaction between isomorphic forces and psychological constructs such as tax morale and trust in tax authorities.

METHODOLOGY OF LITERATURE SELECTION

Research Design

This review adopted a systematic literature review (SLR) design in accordance with the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020) framework. This structured approach was chosen because it ensures transparency and replicability in identifying, screening, and synthesising relevant evidence. Guided by neo-institutional theory, the review examined how coercive, normative, and mimetic pressures influence tax compliance outcomes such as filing, payment, and general adherence. By applying explicit inclusion and exclusion criteria, the review not only mapped the evidence base systematically but also allowed for both deductive categorisation of studies and inductive synthesis of emerging themes, with particular attention to the context of developing countries.

Information Sources and Search Strategy

The review relied on a comprehensive search of major multidisciplinary and management databases, including Scopus, Web of Science, ScienceDirect, Emerald Insight, Wiley Online Library, Taylor & Francis Online, and Google Scholar. To ensure both

breadth and precision, search strings were carefully constructed using Boolean operators (AND, OR, NOT). The AND operator was used to link institutional constructs with tax compliance outcomes, the OR operator expanded the scope by capturing synonyms such as “coercive,” “normative,” “mimetic,” and “isomorphic pressures,” while the NOT operator excluded irrelevant studies such as those focusing on ecological or biological isomorphism. For example, one of the main expressions applied was ("coercive" OR "normative" OR "mimetic" OR "isomorphic pressure") AND ("tax compliance" OR "tax filing" OR "tax payment" OR "tax evasion"). To minimise the risk of omission, the database search was complemented by backward and forward citation chaining, allowing the identification of additional studies frequently referenced in the field. The search was restricted to peer-reviewed articles published in English between 2016 and 2025, capturing both foundational works and the most recent contributions.

Eligibility Criteria

The eligibility criteria were established to ensure that only studies directly relevant to the relationship between isomorphic forces and tax compliance were included. To qualify, studies had to be empirical, peer-reviewed, published in English between 2016 and 2025, and explicitly investigate at least one type of isomorphic pressure; coercive, normative, or mimetic in relation to tax compliance outcomes such as tax return filing, payment behaviour, reporting accuracy, or overall adherence to tax laws. Both qualitative and quantitative research designs, including surveys, econometric analyses, experiments, and meta-analytical studies, were considered eligible. In contrast, conceptual papers, reviews, editorials, theses, reports, and other forms of grey literature were excluded, as were studies that did not operationalise isomorphic forces or did not present measurable compliance outcomes. These criteria ensured that the synthesis was based on

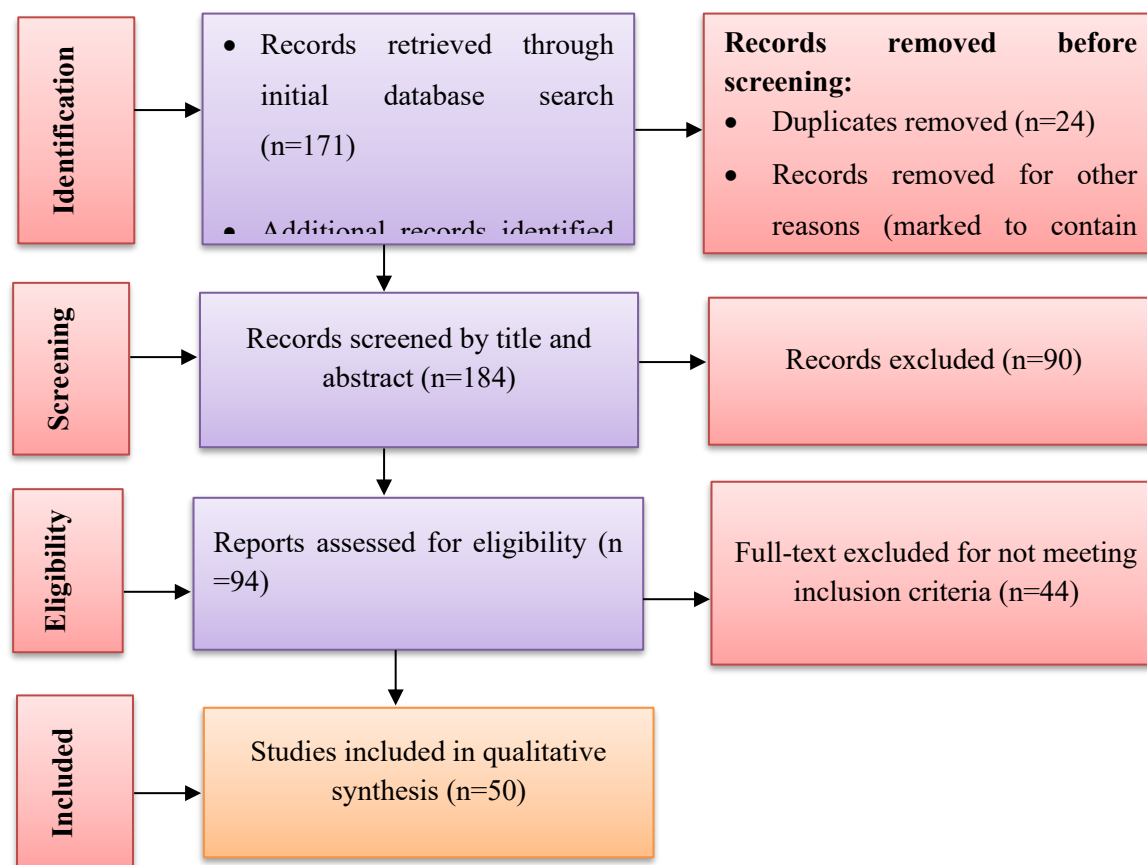
robust, comparable, and contextually relevant evidence, with a particular focus on insights applicable to developing countries.

Study Selection Process

The study selection process followed the four stages recommended by the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020) framework: identification, screening, eligibility, and inclusion. The initial database search retrieved 171 records, while 37 additional studies were identified through backward and forward

citation chaining. After removing duplicates, 184 unique records remained and were screened based on titles and abstracts, which led to the exclusion of papers clearly irrelevant to tax compliance. The full texts of 94 articles were then assessed in detail against the eligibility criteria, resulting in the exclusion of studies that were conceptual in nature, lacked operationalisation of isomorphic forces, or did not report measurable compliance outcomes. Ultimately, 50 empirical studies met all the inclusion requirements and were incorporated into the final synthesis, forming the evidence base of this review as shown in the figure below.

Figure 1: Systematic Review Flowchart (PRISMA Flow Diagram)



Data Extraction and Synthesis

A structured data extraction framework was developed to ensure consistency and comparability across the included studies. For each article, details

recorded included the author(s), year of publication, country or region, study population, type of isomorphic force examined (coercive, normative, or mimetic), compliance dimension assessed (filing,

payment, or general adherence), methodological approach (survey, econometric, experimental, or mixed methods), contextual moderators (such as institutional quality, culture, or digitalization), and psychological constructs (such as trust, tax morale, fairness, or guilt). The extracted information was first organised into matrices and then synthesised thematically to identify patterns, divergences, and gaps. A narrative synthesis approach was applied, grouping studies by force type, compliance outcome, methodology, and contextual moderators, which allowed us to move beyond tabular summaries and develop integrated thematic explanations.

Quality Appraisal

The methodological quality of the included studies was assessed using design-appropriate criteria to ensure robustness and credibility of the evidence synthesised. For survey-based and econometric studies, attention was given to sampling adequacy, validity and reliability of measurement instruments, and the use of robustness checks. Experimental studies were appraised for randomisation, manipulation checks, and ecological validity, while meta-analytical papers were evaluated based on transparency in search strategies, inclusion rules, effect-size computation, and handling of heterogeneity. Across the evidence base, recurring limitations were noted, including reliance on cross-sectional designs, small or convenience samples, heterogeneity in the measurement of isomorphic forces, and limited exploration of mimetic pressures. These observations informed the interpretation of findings and provided context for the strength of the claims made in this review.

Risk of Bias and Sensitivity Considerations

Potential risks of bias were considered both at the level of individual studies and across the review as a whole. At the study level, common risks included self-reporting bias, common-method variance, and selection bias arising from the frequent use of small

or convenience samples, as well as limited causal inference in non-experimental designs. At the review level, risks stemmed from methodological heterogeneity across studies, the underrepresentation of longitudinal and experimental evidence, and the uneven distribution of research across regions, with developing countries often less represented. To address these concerns, findings were interpreted cautiously, with sensitivity applied in areas where evidence was sparse or inconsistent, particularly with regard to mimetic pressures, which remain underexplored.

Reporting and Transparency

This review was conducted and reported in accordance with the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020) guidelines, which emphasise clarity, transparency, and replicability. The study selection process is presented in a PRISMA flow diagram, while the data extraction followed a structured coding framework to ensure consistency. Findings are reported through narrative and thematic synthesis, translating tabulated data into explanatory text that highlights patterns, contradictions, and contextual insights. By adhering to these standards, the review provides a transparent account of its methodology, enabling other researchers and practitioners to trace the process, evaluate its rigour, and build upon its findings.

RESULTS

Overview of Included Studies

A total of 50 empirical studies published between 2016 and 2025 met the eligibility criteria and were synthesised in this review. The majority of studies were conducted in developing countries, particularly in Sub-Saharan Africa and Southeast Asia, reflecting growing interest in compliance challenges in low-capacity settings. A smaller but significant number of studies came from OECD countries, offering useful contrasts in institutional

environments. Methodologically, the field is dominated by cross-sectional surveys analysed through structural equation modeling (SEM) and econometric approaches using taxpayer or firm-level data. A smaller subset of studies employed experimental designs to assess deterrence and trust interventions, while meta-analytical evidence remains limited. Across the evidence base, tax compliance was operationalised primarily in terms of filing and payment behaviour, with some studies examining broader adherence and taxpayer perceptions. While coercive forces were the most frequently studied, normative forces such as tax morale, trust, and fairness were increasingly prominent in recent literature, whereas mimetic pressures were relatively underexplored.

Coercive Forces and Tax Compliance: An Integrated Debate

The evidence across the reviewed studies consistently demonstrates that coercive forces such as audits, penalties, sanctions, and regulatory enforcement remain among the most frequently examined determinants of tax compliance. Empirical research in both developed and developing countries highlights that the presence of credible enforcement mechanisms is positively associated with improved filing and payment compliance, particularly in settings where institutional trust is weak or the informal sector is large (Sadress et al., 2019; Kaplanoglou et al., 2016). For example, Alm et al. (2016) show that in the United States, county-level enforcement intensity significantly raises tax return filing, while Setyadi and Armaini (2025) find that in Indonesia, audits and clear regulations jointly enhance taxpayer compliance. These findings reinforce the traditional deterrence perspective, in which the probability of detection and severity of punishment play a central role in shaping taxpayer behaviour.

However, the literature also raises caution about the sufficiency of coercion as a long-term compliance strategy. Studies framed by the Slippery Slope

Framework demonstrate that while enforcement tends to increase compliance in low-trust environments, excessive reliance on coercion in high-trust contexts can backfire by eroding taxpayers' willingness to comply voluntarily (Tsikas, 2020; Surugiu et al., 2023). This indicates that coercion is effective but conditional, with its success bounded by broader institutional legitimacy and levels of taxpayer trust. Indeed, findings from Greece during the financial crisis show that coercive measures could not substitute for weakened institutional trust, with the latter emerging as a decisive determinant of compliance outcomes (Kaplanoglou et al., 2016).

Contextual moderators such as culture and crisis further complicate the relationship. Prinz (2023) argues that cultural “tightness” or “looseness” shapes whether compliance responds more strongly to enforcement or to normative pressures, with looser cultures relying more heavily on deterrence. In developing economies, enforcement plays a vital role due to limited institutional credibility, but its impact tends to be fragile without complementary strategies that strengthen taxpayer morale and perceptions of fairness (Al-maghrebi et al., 2022). Sabli et al. (2024) further demonstrate that even in digital platforms, enforcement alone is insufficient, as its effectiveness is mediated by trust and guilt, highlighting the psychological underpinnings of coercion.

Another recurring issue is the measurement of coercive forces. Most studies operationalise enforcement through self-reported perceptions of audit likelihood and penalty severity, which risks bias, or through administrative proxies such as enforcement indices, which may obscure heterogeneity in taxpayer responses (Alm et al., 2016; Hikmah, 2022). Experimental studies add clarity by testing causal pathways: Okafor (2022), for instance, shows that shaming—an enforcement-normative hybrid, increases compliance intentions via perceptions of retributive justice. Such findings

underscore that the effect of coercion rarely operates in isolation but is conditioned by normative and psychological factors.

Taken together, the literature suggests that coercive forces are a necessary but insufficient condition for sustainable compliance. They are particularly critical in weak institutional contexts where deterrence provides a baseline of discipline, but lasting compliance requires reinforcement through normative levers such as trust, fairness, and tax morale. In digitalising tax systems, the design of filing platforms that make compliance visible and socially expected has the potential to extend the reach of coercion by embedding mimetic cues alongside traditional sanctions (Schwebke et al., 2024; Jin et al., 2022). These findings point to an integrated view of coercion: it is effective when balanced with legitimacy and social influence, but fragile and potentially counterproductive if relied upon exclusively.

Normative Forces and Tax Compliance

Normative forces, which include social norms, tax morale, trust in institutions, fairness perceptions, and broader cultural values, consistently emerge in the literature as some of the most important and durable determinants of taxpayer behaviour. Unlike coercive pressures that rely on deterrence, normative influences operate through internalised beliefs, community expectations, and perceptions of legitimacy, which often generate more stable forms of compliance (Kayaoglu & Williams, 2020; Mickiewicz et al., 2019). Numerous studies emphasise that when taxpayers believe that paying taxes is a moral duty and perceive government institutions as fair and trustworthy, voluntary compliance rises, even in the absence of strong enforcement mechanisms (Andriani et al., 2021; Pogorletskiy, 2025).

Evidence from developing countries highlights the pivotal role of socialisation and trust-building in

shaping compliance. Tusubira (2023) shows that descriptive norms within SME networks in Uganda strongly predict compliance, while Anggraeni et al. (2024) and Dewi and Darma (2024) find that social norms and moral considerations significantly influence MSMEs in Indonesia. Similarly, Reyne et al. (2023) and Ardika et al. (2023) illustrate that tax socialisation, awareness campaigns, and the perceived quality of tax services enhance taxpayer intentions and behaviours by embedding compliance within broader social expectations. In corporate contexts, Herda et al. (2022) also report that knowledge dissemination and internal awareness efforts strengthen compliance, further affirming the importance of normative learning processes.

Experimental and theoretical work further reinforces the salience of normative factors. Alm et al. (2019) demonstrate that appeals to descriptive and injunctive norms modestly but consistently increase compliance in controlled laboratory settings, while Okafor (2022) shows that shaming a hybrid normative-enforcement strategy raises compliance intentions through perceptions of justice. Demin (2023) extends this perspective by arguing that non-legal social standards such as identity and conformity can be as influential as formal legal requirements. These findings underscore that compliance is often embedded within social and moral expectations that go beyond the reach of formal sanctions.

Importantly, normative pressures also interact with coercive and mimetic forces. Sousa et al. (2023) find that moral values and self-control moderate how taxpayers respond to deterrence, suggesting that normative traits amplify or constrain the effectiveness of sanctions. Fadhilatunisa et al. (2024) likewise show that attitudes and subjective norms predict compliance intentions, which in turn mediate actual compliance. This aligns with broader functional analyses, such as Pogorletskiy (2025),

which argue that formal and moral norms together shape the architecture of compliance.

Taken collectively, these findings suggest that normative forces are central to sustaining voluntary tax compliance. While coercion may secure short-term adherence, it is normative influences, as trust in institutions, tax morale, fairness perceptions, and social norms, that anchor long-term compliance and reduce the cost of enforcement. In many developing-country contexts, strengthening taxpayer education, ensuring fairness in administration, and investing in transparent institutions appear as effective strategies for embedding compliance within social expectations. At the same time, the literature also notes outcome-specific effects: for instance, Aarsal et al. (2025) show that regional compliance norms increase filing but have less impact on payment behaviour, suggesting that normative forces may be especially powerful in bringing taxpayers into the system, but less so in sustaining timely remittance.

Overall, the evidence positions normative forces not as secondary to coercion but as equal, if not more decisive, drivers of compliance. Their strength lies in their ability to cultivate legitimacy, embed moral obligation, and foster collective expectations, thereby transforming tax compliance from an externally imposed requirement into a socially internalised behaviour.

Mimetic Forces and Tax Compliance

Compared to coercive and normative influences, mimetic forces remain the least explored dimension of isomorphic pressures in the tax compliance literature. Mimetic forces refer to taxpayers' tendency to imitate or conform to the observed behaviours of peers, competitors, or reference groups, often under conditions of uncertainty (Sadress et al., 2019; Mokodompit et al., 2024; Epstein & Gang, 2024). Although relatively under-theorised and inconsistently operationalised, the

available evidence suggests that imitation and social benchmarking play a non-trivial role in shaping compliance decisions (Sadress et al., 2019; Mokodompit et al., 2024).

Several studies highlight the potential for mimetic pressures to influence compliance in organisational and digital contexts. Sadress et al. (2019), examining SMEs in Uganda, report that firms tend to model their compliance behaviour on peer practices, indicating that benchmarking within business communities exerts a measurable effect on general compliance. Similarly, Mokodompit et al. (2024), in a systematic review of XBRL adoption, show that mimetic isomorphism, where firms imitate the practices of early adopters, significantly accelerates the uptake of tax-related technologies, particularly in developing countries. These findings suggest that in contexts where institutional clarity is limited, imitation of peer behaviour offers taxpayers a heuristic for decision-making.

The digital economy provides fertile ground for observing mimetic dynamics. Jin et al. (2022), studying Chinese live-streamers, demonstrate that tax reporting behaviour is shaped not only by deterrence but also by conformity to visible peer practices within online communities. Schwebke et al. (2024) further corroborate this by showing that pre-populated tax return systems that reveal peer adoption rates increase compliance, as taxpayers are more likely to follow behaviours perceived as “normal.” Epstein and Gang (2024) provide a theoretical model in which herding and rent-seeking behaviours produce socially interdependent patterns of tax evasion, suggesting that taxpayers often assess compliance in relative rather than absolute terms.

Despite these insights, mimetic forces remain poorly integrated into mainstream compliance models. In most studies, imitation is treated as a secondary or supplementary factor, rarely isolated as a central explanatory construct. Moreover,

empirical designs often conflate mimetic effects with normative pressures, since both involve social influence, though the mechanisms differ—normative forces derive from moral obligations and fairness perceptions, whereas mimetic pressures arise from observation and imitation. The absence of standardised measures for mimetic influences limits comparability across studies and obscures their full potential impact.

Nevertheless, the available evidence suggests that mimetic forces could be strategically harnessed to improve compliance, particularly in rapidly digitalising tax systems. Designing platforms that make compliant behaviour visible, normal, and easy to emulate may amplify compliance by leveraging peer influence (Schwebke et al., 2024; Jin et al., 2022). Such strategies are particularly relevant in developing countries, where taxpayers often rely on observable cues from peers in environments characterised by uncertainty and weak enforcement (Sadress et al., 2019; Mokodompit et al., 2024).

In sum, while mimetic forces are the least studied among the three isomorphic pressures, they nonetheless contribute to shaping taxpayer behaviour. They complement coercive enforcement by amplifying the visibility of compliance and reinforcing normative levers by embedding behaviour within shared peer expectations (Epstein & Gang, 2024; Schwebke et al., 2024). Future research would benefit from clearer operationalisation and longitudinal testing of mimetic mechanisms, particularly in digital and informal economy settings where peer influence is likely to be most salient (Jin et al., 2022; Mokodompit et al., 2024).

Cross-cutting Insights and Moderators

Synthesising the findings across coercive, normative, and mimetic forces reveals several cross-cutting patterns and boundary conditions that shape the strength and durability of tax compliance

outcomes. One of the most consistent insights is the interaction between trust and power, captured in the Slippery Slope Framework. Studies show that enforcement (coercive power) tends to increase compliance in low-trust contexts, but when applied excessively in high-trust environments, it may erode voluntary adherence and weaken taxpayers' intrinsic motivation (Tsikas, 2020; Surugiu et al., 2023). This indicates that coercion is not a substitute for trust, but rather works most effectively in combination with legitimacy, fairness, and service quality that reinforce taxpayer confidence (Almaghrebi et al., 2022; Sadress et al., 2019).

Cultural and institutional contexts further moderate these relationships. Prinz (2023) demonstrates that the “tightness” or “looseness” of cultural norms determines the relative weight of normative and coercive forces, with tighter cultures relying more on legitimacy-based mechanisms, while looser cultures depend more heavily on enforcement. Similarly, Kaplanoglou et al. (2016) highlight that during periods of institutional crisis, coercion becomes less effective and trust more decisive, showing that the impact of enforcement is highly contingent on institutional quality. These findings underscore that tax compliance cannot be divorced from broader socio-political and cultural settings.

The literature also suggests that compliance outcomes differ depending on whether the focus is on filing or payment. Aarsal et al. (2025) find that regional social norms exert a strong influence on filing behaviour but less on payment, suggesting that normative forces are particularly effective in encouraging taxpayers to enter the tax system, whereas coercive pressures remain critical for sustaining timely remittances. This distinction helps explain why normative interventions such as awareness campaigns often succeed in broadening the tax base but need to be complemented by credible enforcement to ensure continued payment discipline.

The rise of digitalisation introduces additional layers of complexity, especially through the interaction of normative and mimetic mechanisms. Experimental evidence from pre-populated tax return systems and online platforms shows that making compliance visible as the “default” or “normal” behaviour increases uptake and accuracy (Schwebke et al., 2024; Jin et al., 2022). Sabli et al. (2024) similarly demonstrate that digital enforcement cues are most effective when paired with trust and moral appeals, indicating that technology amplifies rather than replaces traditional compliance forces. This suggests that platform design, social proof, and peer visibility can extend the reach of both coercive and normative pressures in digital contexts.

Finally, the heterogeneity of taxpayer populations introduces further moderation effects. Studies consistently note that small businesses, corporate taxpayers, and digital platform workers do not respond uniformly to the same interventions (Reyne et al., 2023; Herda et al., 2022). Taxpayer clusters vary by knowledge, risk orientation, and cultural background, implying that tailored compliance strategies are more effective than universal approaches. Moreover, mimetic forces are repeatedly flagged as underexplored, often conflated with normative influences rather than treated as distinct mechanisms (Mokodompit et al., 2024; Epstein & Gang, 2024). This gap reflects a broader methodological limitation: most studies rely on cross-sectional designs and inconsistent operationalisation of isomorphic constructs, leaving room for longitudinal, experimental, and digital-trace studies that can better capture dynamic compliance behaviours.

Taken together, the cross-cutting evidence suggests that coercive, normative, and mimetic forces operate not in isolation but as interdependent pressures. Their relative importance varies with levels of trust, cultural context, institutional quality, taxpayer type, and system design. For policymakers

in developing countries, this implies that strengthening enforcement capacity is necessary but insufficient; equally important is building trust, leveraging social norms, and designing systems that make compliance visible and easy to imitate.

DISCUSSION

This review set out to examine how isomorphic forces; coercive, normative, and mimetic, shape tax compliance behaviours, including filing, payment, and broader adherence. The synthesis of fifty (50) empirical studies reveals a complex but coherent picture: while each force exerts measurable influence, their effects are contingent, interactive, and context-specific. Despite broad agreement that coercive, normative, and mimetic forces all influence tax compliance, the literature reveals several contradictions that complicate interpretation. While some studies prioritise coercive power as the most decisive factor, particularly in developing countries or under high-enforcement regimes (Al-maghrebi et al., 2022; Alm et al., 2016), others highlight normative pressures such as trust, tax morale, and fairness as more influential in contexts where institutional legitimacy is strong (Prinz, 2023; Tiv, 2023). Similarly, although research generally shows that isomorphic forces affect multiple dimensions of compliance, some studies find normative forces more salient for filing and voluntary registration, whereas coercion proves stronger in curbing payment evasion (Arsal et al., 2025; Tsikas, 2020; Jin et al., 2022). Methodological divergences also contribute to these inconsistencies: cross-sectional surveys and SEM analyses often foreground normative and psychological constructs, while econometric and agent-based models emphasise enforcement dynamics (Dularif & Rustiarini, 2021; Biondo, 2022). Contextual moderators add further complexity, with some evidence suggesting that trust-based strategies outperform enforcement in “tight” societies, while other studies argue that coercion is uniformly necessary in low-trust,

developing country settings (Prinz, 2023; Sadress et al., 2019; Tusubira, 2023). These contradictions underscore the need for more integrative frameworks and longitudinal evidence to clarify the relative and joint effects of isomorphic pressures on compliance across diverse institutional environments.

From a theoretical standpoint, the evidence supports the central claim of neo-institutional theory that organisations and individuals conform to institutional pressures in order to gain legitimacy and stability (DiMaggio & Powell, 1983; Mickiewicz et al., 2019). Coercive forces remain a fundamental element of compliance, consistent with deterrence-based models which emphasise the role of audits, penalties, and sanctions in shaping behaviour (Allingham & Sandmo, 1972; Alm et al., 2016). However, the limitations of deterrence alone are apparent, as many studies show that its effects weaken over time or under conditions of strong institutional trust (Tsikas, 2020; Surugiu et al., 2023). This aligns with the Slippery Slope Framework, which emphasises that power (coercion) and trust (norms and legitimacy) are complementary rather than substitutable in sustaining compliance (Alm et al., 2019; Sadress et al., 2019). Enforcement ensures short-term adherence, but normative forces; trust in government, fairness perceptions, tax morale, and social norms, anchor long-term voluntary compliance (Kayaoglu & Williams, 2020; Pogorletskiy, 2025; Andriani et al., 2021).

Mimetic forces, though less explored, also fit neatly within institutional theory. The tendency of taxpayers to imitate peers under conditions of uncertainty reflects the social learning and conformity dynamics emphasised by institutional isomorphism (Mokodompit et al., 2024; Epstein & Gang, 2024). Evidence from SMEs, digital platforms, and experimental settings shows that taxpayers benchmark their behaviour against peers and that compliance is more likely when it is

perceived as the “normal” or “default” behaviour (Sadress et al., 2019; Jin et al., 2022; Schwebke et al., 2024). This suggests that mimetic pressures, while under-measured, may become increasingly important in digitalised tax systems where peer behaviours are more visible and social proof mechanisms are embedded into system design.

The interaction among the three forces also underscores the need for a more holistic understanding of tax compliance. Coercion provides the necessary foundation for enforcement, but without trust and legitimacy, it risks creating adversarial relationships and encouraging evasion (Al-maghrebi et al., 2022; Kaplanoglou et al., 2016). Normative pressures, on the other hand, reduce enforcement costs by embedding compliance as a moral and social obligation (Reyne et al., 2023; Dewi & Darma, 2024; Tusubira, 2023). Mimetic influences amplify these effects by reinforcing the visibility and normality of compliant behaviour, especially in digital economies where peer imitation and benchmarking play a stronger role (Sabli et al., 2024; Schwebke et al., 2024). Together, these findings suggest that a multi-force framework is better suited for explaining compliance than reliance on any single mechanism.

For developing countries, the implications are significant. Many low- and middle-income countries struggle with weak institutional capacity, widespread informality, and limited enforcement reach (UNECA, 2019; ATAF, 2020). In such contexts, enforcement remains necessary to secure basic payment discipline, but the evidence suggests that overreliance on coercion alone is unlikely to achieve sustainable compliance (Hikmah, 2022; Airlangga & Jati, 2025). Instead, building taxpayer trust through transparent administration, improving perceptions of fairness, and embedding compliance within social norms may yield more durable outcomes (Putra et al., 2024; Ardika et al., 2023). The increasing digitalisation of tax systems also provides an opportunity to leverage mimetic and

normative mechanisms by designing platforms that make compliance easy, visible, and socially reinforced (Jin et al., 2022; Schwebke et al., 2024). This aligns with reforms such as e-filing, mobile tax payment systems, and pre-populated returns, which combine coercive monitoring with normative nudges and peer-based influences (Sutopo & Supriatiningsih, 2025).

Despite these advances, the review highlights several research gaps. First, mimetic forces remain underexplored, often conflated with normative pressures rather than measured as a distinct construct (Mokodompit et al., 2024; Epstein & Gang, 2024). More rigorous operationalisation and experimental designs are needed to isolate imitation effects. Second, the dominance of cross-sectional survey methods limits causal inference (Herda et al., 2022; Reyne et al., 2023). Longitudinal, panel, and experimental studies would better capture the dynamics of compliance and the durability of interventions (Alm et al., 2019; Okafor, 2022). Third, outcome-specific effects such as the distinction between filing and payment deserve more attention, as evidence suggests that different forces may be more effective at different stages of compliance (Arsal et al., 2025). Finally, greater focus on digital taxation and platform economies is needed, given their growing role in shaping taxpayer behaviour in both developed and developing contexts (Sabli et al., 2024; Jin et al., 2022).

In sum, this review demonstrates that tax compliance cannot be adequately explained through deterrence or social norms alone. Instead, it is shaped by the interaction of coercive, normative, and mimetic pressures, moderated by institutional trust, cultural context, and taxpayer heterogeneity. The findings advance theory by reinforcing the relevance of neo-institutional perspectives and highlight a clear policy message for developing countries: sustainable compliance is best achieved through an integrated approach that balances

enforcement with legitimacy, embeds compliance within social expectations, and leverages peer influence through thoughtful system design (Sadress et al., 2019; Pogorletskiy, 2025; Schwebke et al., 2024).

CONCLUSIONS

This systematic review synthesised evidence from fifty empirical studies to examine the influence of isomorphic forces; coercive, normative, and mimetic, on tax compliance outcomes, including filing, payment, and broader adherence. The findings highlight that all three forces shape taxpayer behaviour, but their effects are interdependent, context-specific, and often moderated by institutional trust, cultural norms, and taxpayer heterogeneity. The review affirms the relevance of neo-institutional theory in explaining tax compliance, as taxpayers respond not only to direct enforcement pressures but also to social norms, legitimacy considerations, and peer influences. The evidence reinforces the Slippery Slope Framework, which emphasises that coercion and trust are complementary rather than substitutable, and further extends this framework by underscoring the underexplored role of mimetic pressures in digital and uncertain environments. From a policy perspective, the findings suggest that while coercive forces such as audits and penalties remain necessary to ensure baseline compliance, they are insufficient in isolation. Sustainable tax compliance in developing countries is best achieved through an integrated strategy that balances enforcement with legitimacy, transparency, and service quality, thereby strengthening normative commitment. At the same time, designing tax systems that make compliance visible and socially reinforced can harness mimetic pressures, particularly in digitalised tax environments. These insights emphasise the need for tax authorities to calibrate interventions to the institutional and cultural context, while also segmenting taxpayers to match enforcement and support strategies to

specific needs and behaviours. In conclusion, tax compliance is not adequately explained by deterrence alone or by social norms in isolation. Instead, it is shaped by the dynamic interplay of coercive, normative, and mimetic forces, moderated by institutional context and taxpayer heterogeneity. For developing countries, where compliance gaps remain large, an integrated approach that combines credible enforcement with legitimacy-building and social reinforcement offers the most promising path toward sustainable revenue mobilisation.

LIMITATIONS OF THE REVIEW

Although this review followed a systematic methodology based on the PRISMA 2020 framework, several limitations should be acknowledged. First, the review was limited to studies published in English between 2016 and 2025, which may have excluded relevant research in other languages or earlier periods. Second, the majority of included studies relied on cross-sectional survey data and self-reported measures of compliance, which are vulnerable to common-method bias and social desirability effects. Third, while efforts were made to capture all three isomorphic forces, the operationalisation of mimetic pressures was inconsistent across studies, making it difficult to compare findings directly. Fourth, the review did not apply formal statistical meta-analysis due to the heterogeneity of designs, measures, and contexts; instead, a narrative synthesis was adopted, which, while rich in context, cannot provide pooled effect sizes. Finally, publication bias cannot be entirely ruled out, as grey literature, working papers, and unpublished studies were excluded from the eligibility criteria. These limitations suggest caution in generalising the findings and highlight the need for more rigorous and standardised research designs.

FUTURE RESEARCH AGENDA

The synthesis also identifies several directions for future research. First, greater attention should be

given to mimetic forces, which remain under-theorised and under-measured. Future studies should develop clearer operational definitions and measurement tools to isolate imitation effects from normative influences. Second, more longitudinal and experimental research is needed to capture the durability of compliance behaviours and to establish causal pathways, particularly in developing countries where most evidence remains cross-sectional. Third, studies should distinguish more carefully between filing, payment, and reporting accuracy to understand how different compliance dimensions respond to isomorphic pressures. Fourth, with the rapid growth of digital taxation and platform-based work, future research should explore how digital system design, social proof, and visibility of peer behaviours can be harnessed to strengthen compliance. Fifth, comparative and cross-cultural studies would help clarify the role of contextual moderators such as institutional quality, cultural tightness, and crisis environments in conditioning the relative impact of coercive, normative, and mimetic forces. Finally, future research should adopt mixed-methods approaches that combine econometric analysis, surveys, and behavioural experiments to generate richer, more policy-relevant insights into taxpayer behaviour.

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