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Behavioral Balanced Scorecard Framework for Tax Administrations: Integrating Tax Morale, Institutional Trust, and Compliance Behavior

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Behavioral Balanced Scorecard Framework for Tax Administrations: Integrating Tax Morale, Institutional Trust, and Compliance Behavior

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Abstract

This paper develops a theoretical extension of the Balanced Scorecard (BSC) for tax administrations by integrating behavioral tax compliance theory into public sector performance measurement. Traditional BSC frameworks emphasize financial, customer, internal process, and learning dimensions but largely overlook behavioral determinants of taxpayer compliance. Drawing on tax morale theory, institutional trust research, and behavioral economics, this study proposes a Behavioral Tax Compliance Layer that operates across all BSC dimensions. The framework conceptualizes tax compliance as a co-produced outcome of administrative performance and taxpayer psychology, shaped by trust, fairness perceptions, and social norms. The paper contributes a novel conceptual model linking public sector performance measurement with behavioral compliance mechanisms and provides a foundation for future empirical validation.

1. Introduction

Tax administrations operate in increasingly complex institutional environments where traditional enforcement-based approaches are no longer sufficient to ensure sustainable compliance and stable revenue performance. Although performance measurement systems such as the Balanced Scorecard (Kaplan & Norton, 1992) have been widely adopted across both private and public sectors, their application in tax administration contexts remains primarily focused on internal efficiency, operational outputs, and financial indicators. This narrow focus limits their ability to capture the behavioral and psychological mechanisms that ultimately determine taxpayer compliance. At the same time, contemporary research in public economics and behavioral science has demonstrated that tax compliance is not solely a function of deterrence mechanisms. Classical economic theory, rooted in expected utility models (Allingham & Sandmo, 1972), conceptualizes compliance as a rational trade-off between gains from evasion and expected sanctions. However, empirical evidence consistently shows that compliance levels often exceed what such models would predict, suggesting that additional motivational forces are at play. In response to these limitations, the literature has increasingly emphasized behavioral and institutional determinants of compliance. Central to this shift is the concept of tax morale, which captures the intrinsic motivation of individuals to comply with tax obligations beyond enforcement considerations (Torgler, 2007; Luttmer & Singhal, 2014). Tax morale is

shaped by moral norms, civic identity, and culturally embedded attitudes toward taxation, highlighting the importance of non-economic drivers of behavior. Complementing this behavioral perspective, institutional theories highlight the role of trust and perceived legitimacy in shaping compliance behavior. Feld and Frey (2007) conceptualize taxation as a psychological contract between citizens and the state, where compliance depends on perceived reciprocity, fairness, and institutional credibility. When taxpayers perceive that public authorities act transparently and deliver public value, voluntary compliance increases; when trust is eroded, compliance becomes increasingly dependent on enforcement mechanisms.

Building on this interaction between enforcement and legitimacy, the Slippery Slope Framework (Kirchler, Hoelzl, & Wahl, 2008) integrates economic and psychological determinants of compliance by distinguishing between the power of authorities and trust in authorities. The framework suggests that sustainable compliance emerges when both dimensions are simultaneously strong, whereas imbalance leads to either coercive or unstable compliance regimes.

Despite these advances, existing performance measurement frameworks do not systematically incorporate behavioral determinants of compliance into their structure. This creates a conceptual gap between how tax administrations are evaluated and how taxpayer behavior is formed. Addressing this gap, this paper proposes a Behavioral Balanced Scorecard framework for tax administrations that integrates tax morale, institutional trust, perceived fairness, and social norms into a unified performance logic.

By extending the Balanced Scorecard with a Behavioral Tax Compliance Layer, this study aims to bridge organizational performance measurement with behavioral compliance theory, offering a more comprehensive understanding of how tax administrations generate revenue outcomes in practice.

2.Literature Review

The economic analysis of tax compliance has traditionally been grounded in the expected utility framework developed by Allingham and Sandmo (1972), according to which individuals are modeled as rational agents who decide whether to comply by weighing the expected benefits of evasion against the probability of detection and the magnitude of penalties. Although this deterrence-based approach has significantly shaped the field of public economics, its empirical limitations have been widely documented, particularly in explaining relatively high compliance levels even in environments characterized by weak enforcement capacity. In response to these limitations, the literature has progressively shifted toward behavioral and institutional explanations of compliance. A central construct in this evolution is tax morale, defined as the intrinsic motivation to pay taxes irrespective of enforcement mechanisms. Torgler (2007) argues that tax morale is shaped by civic norms, moral obligations, and culturally embedded attitudes toward taxation. Similarly, Luttmer and Singhal (2014) emphasize that tax compliance is not purely a function of material incentives but also reflects identity, social preferences, and internalized norms of civic responsibility. A closely related determinant of compliance behavior is institutional

trust, which has been identified as a key factor influencing voluntary tax compliance. Feld and Frey (2007) conceptualize taxation as a “psychological tax contract” between citizens and the state, where compliance depends on perceived reciprocity, fairness, and legitimacy. When taxpayers perceive that government institutions are transparent, efficient, and provide public value, they are more likely to comply voluntarily. Conversely, perceived corruption or inefficiency weakens this relational contract and reduces intrinsic motivation to comply. Building on this relational perspective, Kirchler, Hoelzl, and Wahl (2008) propose the Slippery Slope Framework, which integrates two fundamental dimensions of tax compliance: power of authorities and trust in authorities. The model suggests that compliance arises through either enforced mechanisms (driven by audits and penalties) or voluntary mechanisms (driven by trust and legitimacy). Importantly, the framework highlights that sustainable compliance is achieved only when both dimensions are simultaneously strong, as excessive reliance on enforcement without trust may lead to coercive compliance, while trust without enforcement may be insufficient to ensure consistent behavior.

Beyond institutional factors, the literature emphasizes the role of social norms and peer effects. Alm and Torgler (2011) demonstrate that individuals are strongly influenced by their perceptions of the prevalence and acceptability of tax evasion within their social environment. When tax evasion is perceived as widespread, individuals are more likely to justify non-compliance, whereas strong norms of honesty reinforce voluntary compliance. This indicates that tax behavior is socially embedded and shaped by collective expectations rather than purely individual utility maximization.

Empirical research further highlights the importance of institutional quality, corruption, and fairness perceptions. Torgler and Schneider (2009) show that higher levels of corruption are associated with lower tax morale, as corruption undermines trust in government and reduces the perceived legitimacy of taxation. Fairness perceptions also play a critical role, both in distributive terms (equity in tax burden and public resource allocation) and procedural terms (fair treatment by tax authorities). When taxpayers perceive the system as unfair, voluntary compliance decreases even if enforcement mechanisms remain unchanged.

More recent contributions from behavioral economics introduce nudging and behavioral interventions as complementary tools to traditional enforcement. These interventions recognize that taxpayers are subject to cognitive biases and bounded rationality, meaning that compliance behavior can be influenced by subtle changes in choice architecture. Evidence suggests that interventions such as personalized reminders, social norm messaging, and simplified communication can significantly increase compliance rates without altering financial incentives (Alm, 2012). These findings reinforce the importance of psychological and contextual factors in shaping tax behavior.

3. Theoretical Foundations

The theoretical foundation of this study is grounded in three complementary streams of literature: traditional economic theories of tax compliance, behavioral perspectives centered on tax morale and social norms, and institutional theories emphasizing trust and perceived legitimacy. Together, these perspectives provide a multidimensional explanation of compliance behavior that extends beyond purely deterrence-based models. Early economic approaches conceptualize tax compliance as a rational decision under uncertainty, where individuals evaluate the expected benefits of evasion against the probability of detection and the associated penalties (**Allingham & Sandmo, 1972**). Although this framework provides a formal representation of compliance decisions, it assumes a purely self-interested agent and therefore fails to fully explain observed compliance levels in real-world settings, particularly in environments where enforcement capacity is limited. To address these limitations, behavioral and socio-psychological perspectives introduce the concept of tax morale as a central explanatory mechanism. Tax morale reflects the intrinsic motivation to comply with tax obligations and is shaped by internalized norms, civic responsibility, and cultural values. Within this perspective, compliance is not solely the outcome of external incentives but also of moral and identity-driven motivations (Torgler, 2007; Luttmer & Singhal, 2014). This shift marks a transition from purely calculative behavior to norm-driven decision-making. Complementing this behavioral perspective, institutional theories emphasize the importance of trust in government and public authorities. Feld and Frey (2007) argue that tax compliance can be understood as part of a psychological contract between citizens and the state, where compliance is influenced by perceptions of reciprocity, fairness, and legitimacy. When institutions are perceived as trustworthy and responsive, taxpayers are more likely to engage in voluntary compliance, whereas perceptions of corruption or inefficiency weaken this relational bond. Building on this interaction between enforcement and legitimacy, the Slippery Slope Framework (Kirchler, Hoelzl, & Wahl, 2008) integrates economic and psychological determinants of compliance by distinguishing between the power of authorities and trust in authorities. The framework suggests that compliance is maximized when both dimensions are simultaneously strong, as enforcement ensures deterrence while trust fosters voluntary cooperation. In contrast, imbalances between these dimensions lead to either coercive compliance or unstable behavioral outcomes. Taken together, these theoretical streams suggest that tax compliance is a multidimensional phenomenon shaped by the interaction of economic incentives, behavioral motivations, and institutional contexts. This integrated perspective forms the foundation for the proposed Behavioral Balanced Scorecard framework developed in this study.

4. Conceptual Framework: Behavioral Balanced Scorecard and Theoretical Foundation

Building on the theoretical foundations outlined above, this study proposes an extended Balanced Scorecard framework specifically adapted for tax administrations. The traditional Balanced Scorecard, originally developed by Kaplan and Norton

(1992), conceptualizes organizational performance through four interrelated perspectives: financial, customer, internal processes, and learning and growth. While this framework has been widely applied in both private and public sector contexts, it remains primarily focused on internal organizational performance and does not explicitly incorporate behavioral determinants of external stakeholder outcomes.

In the context of tax administrations, however, organizational performance is inseparable from taxpayer behavior. Revenue outcomes are not solely determined by administrative efficiency but are significantly shaped by voluntary compliance, which in turn depends on psychological and social factors. To address this limitation, this study introduces a Behavioral Tax Compliance Layer (BTC Layer) as an integrative extension of the traditional Balanced Scorecard.

The proposed framework reinterprets the four classical perspectives in a public sector taxation context. The financial perspective is reconceptualized as tax revenue efficiency and collection, emphasizing not only revenue maximization but also sustainability and compliance quality. The customer perspective is reframed as taxpayer service experience, reflecting the quality of interaction between tax authorities and citizens and its influence on legitimacy perceptions. The internal process perspective is expressed as operational capacity and compliance management, capturing enforcement effectiveness, administrative efficiency, and procedural consistency. Finally, the learning and growth perspective is extended to include digitalization and institutional development, highlighting the importance of technological capability, organizational learning, and adaptive capacity in modern tax administrations.

Overlaying these dimensions, the Behavioral Tax Compliance Layer introduces a set of psychological and social mechanisms that mediate the relationship between administrative performance and compliance outcomes. This layer incorporates tax morale, institutional trust, perceived fairness, and social norms as central constructs shaping taxpayer behavior. Rather than operating as independent variables, these elements function as an interconnected system that translates organizational performance into behavioral responses.

In this framework, improvements in administrative performance are expected to influence compliance not only directly through enforcement mechanisms but also indirectly through their impact on behavioral determinants. For instance, enhanced service quality is likely to strengthen institutional trust, while operational efficiency may reinforce perceptions of fairness. Similarly, digital transformation initiatives may improve transparency and accessibility, thereby strengthening both trust and compliance willingness.

Overall, the Behavioral Balanced Scorecard framework positions tax compliance as a co-produced outcome of institutional performance and taxpayer behavior. This perspective shifts the analytical focus from internal efficiency alone to a more integrated understanding of how administrative systems and behavioral dynamics jointly determine public sector outcomes.

This study builds directly on the conceptual framework proposed by Asimakopoulos (2025), who introduces an innovative application of the Balanced Scorecard (BSC) to

tax administrations by redefining its traditional dimensions in line with the strategic and operational challenges of public fiscal governance. In his model, the classical BSC perspectives are reinterpreted into tax-relevant domains, including tax revenue efficiency, operational capacity and compliance management, taxpayer service experience, and learning and growth. This reconceptualization provides a critical foundation for understanding tax administration performance beyond traditional private-sector performance metrics.

However, while Asimakopoulos (2025) significantly advances the application of the Balanced Scorecard in tax administration contexts, his framework remains primarily organizational in nature, focusing on performance dimensions internal to tax authorities. What remains underdeveloped is the explicit incorporation of behavioral determinants that shape how taxpayers respond to administrative performance. In particular, the model does not fully integrate the psychological and social mechanisms through which institutional performance translates into actual compliance behavior.

To address this limitation, the present study extends the Asimakopoulos (2025) framework by introducing a Behavioral Tax Compliance Layer that operates across all Balanced Scorecard dimensions. This extension is grounded in behavioral tax compliance literature, which emphasizes that compliance behavior is not solely determined by enforcement intensity or administrative efficiency, but is also shaped by tax morale, institutional trust, perceived fairness, and social norms (Torgler, 2007; Luttmer & Singhal, 2014).

Within this integrated perspective, the Balanced Scorecard dimensions proposed by Asimakopoulos (2025) are retained as the structural foundation of tax administration performance. Tax revenue efficiency captures the financial outcome of administrative systems, operational capacity reflects enforcement and procedural effectiveness, taxpayer service experience represents the relational interface between institutions and citizens, and learning and growth captures organizational adaptation and digital transformation. These dimensions collectively define the institutional performance side of the model.

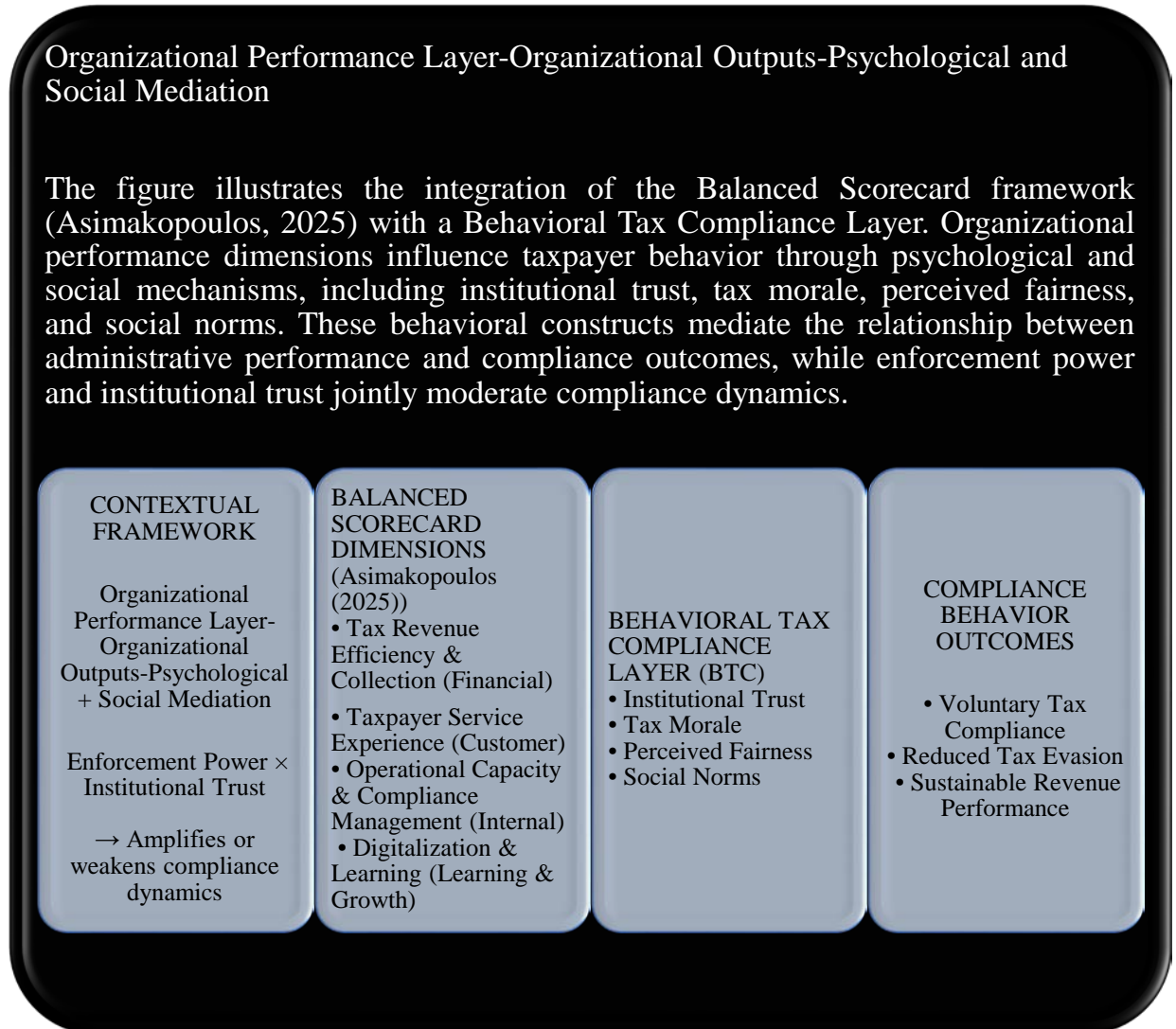
The Behavioral Tax Compliance Layer complements this structure by explaining how these institutional outputs are translated into taxpayer behavior. Specifically, improvements in taxpayer service experience are theorized to enhance institutional trust, while operational efficiency reinforces perceptions of fairness in the tax system. In turn, trust and fairness jointly strengthen tax morale, which ultimately drives voluntary compliance behavior. Social norms further reinforce these effects by embedding compliance decisions within a broader social context.

In this extended framework, Asimakopoulos (2025) provides the structural performance architecture of tax administrations, while behavioral tax compliance theory explains the transmission mechanism between institutional performance and revenue outcomes. The integration of these two perspectives results in a unified Behavioral Balanced Scorecard model, where compliance is conceptualized as a co-produced outcome of administrative performance and taxpayer psychology.

This synthesis advances the original model by shifting the analytical focus from internal organizational efficiency to a more comprehensive understanding of how tax

administrations generate compliance through both institutional design and behavioral influence.

Figure 1. Behavioral Balanced Scorecard Framework for Tax Administrations.



5. Theoretical Propositions

Building on the behavioral tax compliance literature and the extended Balanced Scorecard framework, this study develops a set of interrelated theoretical propositions that describe how administrative performance and behavioral factors jointly shape tax compliance outcomes. At the core of the model lies the argument that voluntary tax compliance is primarily driven by intrinsic motivational factors rather than purely enforcement-based mechanisms. In this regard, tax morale is posited as a fundamental determinant of compliance behavior, reflecting individuals internalized civic duty and moral obligation toward taxation. Accordingly, higher levels of tax morale are expected to translate into stronger voluntary compliance behavior. However, tax morale does not operate in isolation. Its development and sustainability are closely linked to the perceived legitimacy of tax authorities. Institutional trust plays a central role in this relationship, as taxpayers are more likely to comply voluntarily when they

perceive tax authorities as fair, transparent, and acting in the public interest. Thus, institutional trust is expected to have a direct positive influence on voluntary compliance while simultaneously reinforcing the motivational basis of tax morale. Perceptions of fairness further contribute to this behavioral mechanism. When taxpayers perceive the tax system as equitable both in terms of burden distribution and administrative treatment, their intrinsic motivation to comply is strengthened. As a result, perceived fairness is theorized to enhance both tax morale and compliance willingness, acting as a reinforcing normative mechanism within the behavioral system. In parallel, social influences also shape compliance behavior through normative pressures. Individuals tend to align their behavior with perceived social expectations, meaning that when compliance is viewed as the dominant social norm, taxpayers are more likely to comply themselves. Consequently, supportive social norms are expected to positively influence individual compliance decisions. From an organizational perspective, the quality of interaction between taxpayers and tax authorities is a critical determinant of institutional trust. Improved taxpayer service quality—through accessibility, transparency, and responsiveness—is expected to strengthen trust in tax authorities. This relationship suggests that administrative performance is not only operational in nature but also relational, as it shapes perceptions of legitimacy. In this context, institutional trust is theorized to function as a mediating mechanism between taxpayer service quality and voluntary compliance behavior. In other words, improvements in service delivery are expected to enhance compliance primarily through their positive effect on trust. Beyond service quality, broader organizational capabilities also shape behavioral outcomes. Operational efficiency is expected to contribute to perceptions of fairness, as efficient and consistent administrative processes reinforce the belief that the tax system operates in a predictable and equitable manner. Similarly, digitalization and organizational learning are theorized to improve transparency and service experience, thereby indirectly supporting both trust formation and compliance behavior. Integrating these mechanisms, the Behavioral Tax Compliance Layer is conceptualized as a central mediating structure within the extended Balanced Scorecard framework. This layer captures the psychological and social determinants of compliance and is expected to mediate the relationship between organizational performance dimensions and tax revenue outcomes. Finally, consistent with the Slippery Slope Framework, this study theorizes that enforcement capacity and institutional trust do not operate independently but interactively. While enforcement mechanisms ensure deterrence, their effectiveness is significantly enhanced when combined with high levels of trust. Therefore, the interaction between institutional trust and enforcement capacity is expected to produce higher levels of voluntary compliance than either factor alone.

6. Discussion

The proposed framework extends the Balanced Scorecard by embedding behavioral mechanisms into public sector performance measurement. Traditional models assume a linear relationship between internal efficiency and outcomes, but this assumption is insufficient in tax administration contexts, where outcomes are fundamentally shaped by taxpayer behavior. The Behavioral Tax Compliance Layer introduced in this study highlights that compliance is not simply enforced but co-produced through interactions between institutions and citizens. Tax morale captures intrinsic motivation, institutional trust reflects perceived legitimacy, fairness influences acceptance of taxation, and social norms shape collective behavior. By integrating

these dimensions, the framework provides a more comprehensive explanation of how administrative performance translates into revenue outcomes. It also suggests that improvements in tax compliance require not only operational efficiency but also legitimacy-building, trust enhancement, and behavioral design interventions.

7. Conclusion

This paper developed a theoretical Behavioral Balanced Scorecard framework for tax administrations that integrates insights from tax morale theory, institutional trust research, and behavioral economics. The model extends traditional performance measurement systems by introducing a Behavioral Tax Compliance Layer that connects organizational performance with taxpayer behavior. The main contribution of this work is the conceptual integration of behavioral determinants into a widely used management framework, thereby bridging the gap between public administration performance measurement and behavioral compliance theory. The framework suggests that effective tax administration depends not only on efficiency and enforcement but also on trust, fairness, and social norms. Future research may build on this conceptual model by empirically testing the proposed propositions across different institutional contexts using quantitative or mixed-method approaches.

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