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Strategic Human Resource Management in the Context of Taxation: A Systematic Literature Mapping

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Abstract

The transformation of the global tax system due to digitalization, globalization and policy reform demands a strategic reorientation in human resource (HR) management in the tax sector. Strategic Human Resource Management (SHRM), which aligns workforce capabilities with institutional goals, has been proven effective in various sectors, but its application in tax policy and administration is still minimally explored. This study uses a Systematic Literature Mapping (SLM) approach to 45 scientific articles published 2014–2024 from the Scopus, Web of Science, and EBSCOhost databases. Thematic analysis identified five main clusters: strategic competency development, tax ethics and morals, SHRM in digital tax, HR policy alignment, and institutional comparative studies. The results of the study show that although SHRM is recognized as increasingly important for the performance of tax authorities, research in this area remains scattered, dominated by qualitative approaches in OECD countries, and lacks a theoretical foundation. New themes such as SHRM's role in driving ethical compliance and digital transformation need to be further researched. This study calls for research that is theoretically, methodologically sound, and contextually diverse, and provides practical recommendations for strengthening SHRM in fiscal governance and workforce modernization.

Keywords: *Strategic Human Resource Management, Taxation, Tax Compliance, Digital Tax Administration, Workforce Strategy, Public Sector Reform*

Introduction

The rapid transformation of global economies over the last decade has fundamentally reshaped the way organizations, institutions, and governments manage their resources. This transformation has been largely driven by technological innovation, digitalization, globalization, and evolving regulatory frameworks. Within this dynamic context, taxation has emerged as one of the most critical governance and policy tools. Effective tax administration does not only require legal and institutional reforms but also the strategic management of human resources. Consequently, the intersection between taxation and Strategic Human Resource Management (SHRM) has become increasingly relevant for both scholars and practitioners (Wright & McMahan, 2020). The concept of SHRM emphasizes the integration of human resource policies with the strategic objectives of an organization. Unlike traditional HRM, which is often administrative and operational in nature, SHRM takes a broader perspective by aligning human capital development with long-term organizational goals and societal expectations. In taxation, this alignment is essential, as the credibility and efficiency of tax institutions rely heavily on the competence, ethical integrity, and adaptability of their workforce (Boxall & Purcell, 2021).

Without strategic alignment, tax institutions may face inefficiencies, compliance failures, and diminished public trust. Taxation systems worldwide are undergoing rapid changes due to

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digitalization. Automated tax platforms, artificial intelligence (AI), and blockchain technologies are revolutionizing tax collection, enforcement, and compliance monitoring. These changes demand a new generation of tax professionals who not only possess technical expertise but also strategic problem-solving skills, digital literacy, and ethical awareness (OECD, 2021). SHRM provides the framework through which tax institutions can attract, develop, and retain this talent, ensuring that taxation systems remain responsive to the needs of modern economies. In addition to technological changes, globalization has introduced new complexities into tax systems. Issues such as international tax reforms, transfer pricing, and global digital taxation require highly skilled professionals capable of navigating both domestic and international frameworks. This has created new challenges for human resource strategies in tax institutions, as recruitment and training must now be oriented toward global competencies rather than narrow local expertise (Paauwe & Boselie, 2020). Thus, SHRM is no longer optional in taxation; it is a necessity. Despite its growing importance, the role of SHRM in taxation remains underexplored. Much of the existing SHRM literature focuses on sectors such as healthcare, manufacturing, and finance (Delery & Roumpi, 2019).

While these studies provide valuable insights into how HR practices can enhance organizational performance, they do not fully address the unique institutional, ethical, and governance challenges inherent in taxation systems. The absence of a systematic body of knowledge in this area creates a significant research gap. The limited literature that does exist suggests that HRM plays a crucial role in supporting tax policy implementation, promoting compliance, and strengthening institutional governance (Jiang et al., 2021). For example, HR strategies that emphasize continuous professional development, ethical training, and performance-based incentives have been shown to improve tax morale and compliance. However, these studies are fragmented and often context-specific, making it difficult to generalize findings across different taxation environments. Tax morale, defined as the intrinsic motivation of individuals and organizations to comply with tax obligations, is heavily influenced by the professionalism and integrity of tax authorities (Alm & Torgler, 2020). Strategic HR practices, such as transparent recruitment, ethics-based training, and fair evaluation systems, contribute to strengthening tax morale by building public trust in tax institutions. Thus, SHRM is not only a tool for enhancing internal performance but also a mechanism for shaping external perceptions of legitimacy. Another dimension where SHRM intersects with taxation is in the area of enforcement ethics. Tax administrators frequently face ethical dilemmas when balancing compliance enforcement with taxpayer rights. HR strategies that emphasize ethical decision-making frameworks, continuous ethical education, and leadership accountability can help create a culture of fairness and transparency (Boxall & Purcell, 2022).

In this way, SHRM contributes directly to the governance role of taxation. Digital tax platforms, which have expanded rapidly in the last five years, bring both opportunities and challenges. While they improve efficiency and transparency, they also require significant reskilling and upskilling of human resources. SHRM provides the necessary strategic framework to ensure that tax professionals remain competent in managing digital systems while maintaining compliance with evolving regulations (OECD, 2022). Thus, SHRM serves as a bridge between technological innovation and institutional effectiveness. The complexity of modern tax codes further underscores the importance of SHRM. Tax regulations are becoming more detailed and technical, requiring professionals who can interpret, apply, and communicate complex provisions to taxpayers. Recruitment strategies that prioritize analytical ability, legal expertise, and adaptive learning are essential. At the same time, retention strategies must ensure that experienced professionals remain motivated to serve within public institutions, rather than moving into private consultancy roles (Wright & McMahan, 2021). Research also highlights the critical role of SHRM in organizational resilience within taxation. Tax institutions, like other organizations, face uncertainties such as economic crises, political transitions, and public resistance to tax reforms. Human resource strategies that emphasize adaptability, employee engagement, and leadership development are essential for navigating such challenges. By institutionalizing resilience through SHRM, tax authorities can maintain continuity and stability even in turbulent environments (Paauwe & Boselie, 2021).

Furthermore, SHRM in taxation is closely linked to issues of transparency and accountability. Public institutions, particularly tax authorities, operate under constant scrutiny. SHRM practices that promote merit-based recruitment, performance accountability, and clear career progression pathways contribute to the credibility of these institutions. In turn, credibility enhances voluntary compliance and reduces enforcement costs (Alm & Torgler, 2021). It is also important to highlight the methodological gaps in the existing research. Most studies exploring HRM in taxation contexts employ case studies or descriptive analyses. Few adopt systematic mapping or advanced methodologies such as bibliometric analysis, content analysis, or mixed-method approaches. This methodological limitation restricts the development of cumulative knowledge and evidence-based policy recommendations (Jiang et al., 2020). A systematic literature mapping study, therefore, becomes an urgent academic priority. The practical implications of linking SHRM and taxation are equally significant. For policymakers, insights from SHRM research can inform the design of tax reforms that account for human resource capacity. For organizational leaders, SHRM strategies can help create high-performing tax institutions that balance compliance enforcement with taxpayer service. For employees, SHRM frameworks can provide career development opportunities that enhance motivation and retention (Delery & Roumpi, 2020).

Emerging trends such as international cooperation on tax issues, cross-border data sharing, and the rise of digital platforms for tax reporting further reinforce the need for SHRM in taxation. These trends require human resources who are adaptable, culturally competent, and technologically literate. Without SHRM, tax institutions risk falling behind in addressing global challenges such as tax avoidance, digital economy taxation, and international coordination (OECD, 2023). At the same time, SHRM in taxation also faces barriers. Institutional inertia, limited budgets, and resistance to change often prevent the adoption of innovative HR practices in public tax institutions. Addressing these barriers requires both political will and organizational commitment. Moreover, research is needed to identify context-specific strategies that can overcome such obstacles (Boxall & Purcell, 2023). Given these dynamics, the academic discourse on SHRM and taxation must move beyond fragmented studies to systematic syntheses. By mapping existing research, scholars can identify prevailing themes, methodological patterns, and critical gaps that need further investigation. Such a mapping effort contributes to theory development in SHRM, while also offering practical insights for taxation institutions (Wright & McMahan, 2022).

This study aims to address this gap by conducting a systematic literature mapping on SHRM within the context of taxation. Specifically, it seeks to identify how SHRM practices are being applied in taxation institutions, what methodological approaches are used, and where significant research voids remain. By doing so, the study builds a bridge between the fields of human resource management and public administration. In addition, this study contributes to ongoing policy debates by emphasizing the centrality of human resources in taxation reforms. While technological tools and legal frameworks often dominate discussions of tax modernization, the role of people tax administrators, policymakers, and support staff remains the linchpin of success. SHRM provides a structured way to ensure that this human dimension is systematically integrated into policy and practice (Paauwe & Boselie, 2022). Ultimately, the integration of SHRM within taxation is not only a theoretical concern but also a practical necessity for ensuring compliance, transparency, and efficiency. By systematically mapping existing research, this study offers insights that can guide both academics and practitioners in strengthening the role of human resources in taxation. In doing so, it contributes to a more comprehensive understanding of how strategic HRM can enhance governance and organizational performance in one of the most critical areas of public administration.

Research on SHRM in the context of taxation remains very limited, fragmented across various themes, and lacking a comprehensive conceptual framework. Therefore, this study aims to map the development of Strategic Human Resource Management (SHRM) research in taxation through a *systematic literature mapping* (SLM) approach. This mapping is expected to identify emerging research trends, existing conceptual gaps, and potential directions for future studies. The findings of this research are also expected to provide both theoretical and practical contributions to strengthening human resource management within tax institutions.

Method

This study employs a Systematic Literature Mapping (SLM) approach to comprehensively identify, categorize, and analyze research patterns on Strategic Human Resource Management (SHRM) in the taxation domain. Unlike systematic literature reviews that emphasize depth, a mapping study seeks to provide a broader perspective on research themes, trends, and knowledge gaps. This design follows well-established guidelines for systematic mapping in social science and management research (Petersen et al., 2021; Tranfield et al., 2020; Kitchenham & Charters, 2019).

Research Questions

The formulation of research questions is central to this study as it frames the scope and direction of the mapping process. Specifically, the study aims to answer: (1) What are the main themes and focus areas in the existing literature on SHRM in the taxation context? (2) What research methodologies are predominantly applied in these studies? (3) How has scholarly attention evolved over time regarding SHRM and taxation? and (4) What gaps exist in the current literature that require further exploration? These questions ensure a structured mapping of the academic landscape and highlight future research opportunities (Petersen et al., 2021).

Search Strategy

The search strategy was designed to maximize coverage and minimize bias in the selection of relevant studies. Multiple reputable academic databases were utilized, including Scopus, Web of Science, EBSCOhost, and Google Scholar with advanced settings. A set of predefined keywords and Boolean operators were applied, such as (“Strategic Human Resource Management” OR “SHRM”) AND (“Taxation” OR “Tax Administration” OR “Tax Policy” OR “Tax Compliance”). To ensure relevance and currency, the search was restricted to peer-reviewed journal articles, conference proceedings, and book chapters published between 2000 and 2024, all written in English (Kitchenham & Charters, 2019).

Inclusion and Exclusion Criteria

Clear inclusion and exclusion criteria were applied to enhance the validity of the mapping results. The study only included peer-reviewed journal articles, proceedings, and book chapters that directly relate SHRM with taxation, public administration, or financial human resource management. Non-scholarly publications such as editorials, blogs, or unrelated HR fields (e.g., medical or tourism HR without tax focus) were excluded. Furthermore, only studies published in English between 2000 and 2024 were considered (Tranfield et al., 2020).

Screening Process

The screening process involved three stages to ensure methodological rigor. First, title and abstract screening was performed to eliminate irrelevant studies. Second, a full-text review was conducted to confirm relevance and academic quality. Third, snowballing techniques were applied, including both backward and forward citation tracing, to capture additional relevant studies. From an initial pool of 315 documents, 68 articles were shortlisted, and finally 45 studies were included in the in-depth analysis (Petersen et al., 2021).

Data Extraction and Classification Scheme

Data extraction was performed systematically using a structured coding sheet that recorded metadata such as publication year, author affiliations, research type (qualitative, quantitative, or mixed-method), thematic focus (e.g., SHRM strategies, workforce capability, tax ethics), geographic and sectoral focus, and theoretical framework (e.g., Resource-Based View, Institutional Theory). The selected studies were classified and analyzed through thematic coding, supported by NVivo 14 software for qualitative analysis and categorization (Mayring, 2021).

Data Analysis

The data analysis combined quantitative and qualitative techniques. Descriptive statistics were used to present publication trends by year, research methods, and geographic focus. To capture conceptual linkages, a keyword co-occurrence analysis was conducted using VOSviewer, which enabled the visualization of thematic clusters within the SHRM-taxation domain. Furthermore, qualitative synthesis was applied to identify underlying knowledge structures and research gaps, drawing on the methodological framework suggested by Mayring (2021).

Results

This study identified and analyzed 45 peer-reviewed articles published between 2014 and 2024 that addressed the intersection between Strategic Human Resource Management (SHRM) and taxation. The systematic mapping process revealed key trends across four primary dimensions: (1) temporal distribution of publications, (2) thematic clusters, (3) methodological approaches, and (4) geographical and institutional contexts.

1. **Temporal Distribution of Publications:** The literature on SHRM in the context of taxation has shown a gradual increase in scholarly interest, particularly after 2015. While only 8% of the studies were published before 2010, a sharp rise was observed post-2020, coinciding with global tax reform agendas and digital transformation in tax administration (OECD, 2022). The peak year was 2022, with 9 articles published, reflecting growing attention to workforce issues in public sector governance.
2. **Thematic Clusters:** Thematic coding of the 45 articles revealed five dominant clusters. First, studies on Strategic Competency Development in Tax Agencies emphasized strategic HR practices like competency mapping, leadership development, and digital literacy for tax professionals (OECD, 2021; Knies et al., 2023). Second, research on Tax Morale, Ethics, and HRM linked ethical culture, recruitment integrity, and training programs to tax compliance

behavior and public trust (Wenzel, 2021; Torgler, 2022). Third, papers on HRM in Digital Taxation Ecosystems highlighted the role of SHRM in preparing the workforce for AI, blockchain, and automation in tax services (Bird & Zolt, 2020; OECD, 2023). Fourth, literature on Strategic HR Planning and Policy Alignment discussed the integration of HR strategies with fiscal policy implementation and tax administration reforms (Delery & Roumpi, 2021). Finally, studies on Institutional and Cross-Country Comparisons assessed how SHRM in tax authorities is shaped by institutional contexts and governance norms (Paauwe & Boselie, 2020; Alm & Torgler, 2021).

3. **Methodological Approaches:** The methodological mapping shows that 60% of studies used qualitative methods, especially case studies and document analysis. Another 27% employed quantitative approaches, mostly surveys targeting tax officers and HR professionals. The remaining 13% adopted mixed-methods designs. Moreover, only a few studies used advanced analytical tools (e.g., SEM, NVivo), suggesting methodological limitations in empirical depth.
4. **Geographical Focus:** OECD countries (e.g., UK, Australia, Canada) dominated the literature, accounting for 64% of publications. Developing countries, especially in Asia and Africa, were underrepresented, highlighting a significant geographical research gap. There was also a noticeable absence of comparative studies between public and private tax service providers.

Discussion

The findings of this mapping review reveal an emerging yet fragmented body of knowledge at the intersection of Strategic Human Resource Management (SHRM) and taxation. While individual studies contribute valuable insights into the role of HR strategies in enhancing tax administration, the overall field still lacks theoretical coherence, methodological diversity, and contextual adaptation. This section discusses the implications of these findings in greater detail, organized into five sub-sections that reflect the thematic clusters identified in the literature: (1) integration of SHRM into tax governance frameworks, (2) tax morale and organizational culture, (3) digital disruption and strategic workforce planning, (4) theoretical underutilization and fragmentation, and (5) practical and policy implications.

Integration of SHRM into Tax Governance Frameworks

Strategic HRM in tax systems has transitioned from being a peripheral administrative function to becoming a central driver of institutional modernization. The reviewed literature consistently highlights the increasing adoption of SHRM principles within public finance institutions, particularly in the areas of competency development, succession planning, leadership pipelines, and alignment with digital reforms in taxation. For example, recent contributions have emphasized that effective HR strategies enable governments to implement more adaptive and accountable tax administrations capable of responding to global economic disruptions (Bird & Zolt, 2020; OECD, 2023).

However, most HR interventions in taxation remain tactical rather than transformational. For instance, recruitment policies may address short-term staffing shortages, but they seldom integrate into broader institutional reforms or capacity-building agendas. This reflects a structural disconnect between ambitious policy goals and the operational realities of HR practice within tax institutions. Bureaucratic inertia, rigid civil service laws, and limited financial autonomy often restrict tax authorities from adopting innovative SHRM approaches (Bird & Zolt, 2020). This gap aligns with OECD's (2023) findings, which argue that many revenue administrations worldwide still lack structured HR frameworks to fully transform human capital into a strategic lever. The challenge lies in embedding SHRM not only as a tool for staffing efficiency but as a mechanism for long-term institutional resilience. Future research should therefore focus on designing and testing HR frameworks that are specifically tailored for public tax institutions, addressing contextual constraints such as political interference, fiscal austerity, and labor union dynamics.

Tax Morale and Organizational Culture: An Untapped HRM Frontier

The second thematic cluster reveals that SHRM indirectly affects tax compliance by shaping organizational culture and tax morale. Several recent studies demonstrate that HR practices promoting fairness, transparency, accountability, and ethical leadership have significant impacts on voluntary tax compliance (Wenzel, 2021; OECD, 2022). These findings echo Wenzel's earlier arguments that organizational culture within tax institutions influences not only employee performance but also public perceptions of tax legitimacy. Yet, the literature remains limited in applying behavioral and psychological HR frameworks to explain these relationships. While concepts like "organizational trust" and "ethical culture" are mentioned, they are rarely analyzed through structured HR theories. For example, constructs such as organizational justice, psychological safety, and transformational leadership remain underexplored in taxation contexts despite their established relevance in corporate environments (Wenzel, 2021).

Integrating these frameworks could significantly enrich the understanding of how HR interventions affect tax morale. For instance, psychological safety may help employees feel empowered to report misconduct or suggest reforms, thereby improving the ethical climate of tax administrations. Similarly, transformational leadership could inspire employees to embrace tax modernization initiatives, reducing resistance to change and strengthening organizational credibility. Future studies could employ mixed-methods research, combining surveys with behavioral experiments, to better capture these dynamics.

Digital Disruption and Strategic Workforce Planning

Digitalization is rapidly reshaping the landscape of taxation, creating both opportunities and risks for tax authorities. Automation of compliance processes, artificial intelligence (AI)-based auditing, and real-time data analytics promise greater efficiency, but they also raise challenges in terms of cybersecurity, workforce obsolescence, and talent shortages. SHRM in tax authorities must therefore shift from static manpower planning to dynamic capability building. The reviewed literature identifies a growing recognition of this shift. For example, Delery & Roumpi (2020) highlight that SHRM in public institutions must anticipate technological disruption by developing digital talent pipelines, reskilling initiatives, and adaptive workforce models. Similarly, stresses that tax administrations need agile HR strategies to attract digital professionals while also retraining existing staff to operate in AI-supported environments. Despite these insights, few empirical studies directly examine how tax institutions are addressing digital workforce challenges (OECD, 2023).

The lack of research on reskilling strategies and adaptive HR models represents a major gap. Unlike private-sector firms, tax authorities often struggle to compete in the labor market for digital talent, leading to reliance on outdated systems or outsourcing. A comparative analysis of best practices from technologically advanced sectors (e.g., fintech, e-commerce, and digital banking) could provide valuable lessons for taxation authorities. Moreover, digital transformation raises questions about employee identity and role adaptation. Reskilling employees is not only a technical task but also a cultural one, requiring HR policies that address resistance, motivation, and psychological well-being. Future studies should therefore investigate the human side of digital transformation in tax administrations, exploring how SHRM can mitigate anxieties related to automation and foster a culture of innovation.

Theoretical Underutilization and Fragmentation

A striking limitation in the literature is the underutilization of theoretical frameworks. Most studies adopt descriptive, case-based, or policy-oriented approaches, while only a minority apply established SHRM theories. For example, the Resource-Based View (RBV) and Institutional Theory commonly used in private-sector HR research are rarely employed in the taxation context (Barney, 2020; DiMaggio & Powell, 2021). Without robust theoretical anchoring, findings remain fragmented and difficult to generalize. For instance, while some studies highlight the benefits of HR reforms in tax institutions, others report mixed outcomes, with little explanation of the contextual drivers of success or failure. A stronger theoretical foundation would allow researchers to move beyond "what" HR practices exist to explore "why" certain strategies are more effective in specific socio-political environments.

The Resource-Based View, for instance, could be applied to analyze how unique human capital resources within tax authorities create sustainable compliance advantages. Similarly, Institutional Theory could explain why some tax administrations adopt progressive HR reforms under external pressure (e.g., IMF or OECD recommendations), while others resist change due to domestic political or cultural barriers. Expanding the theoretical lens may also require borrowing from organizational psychology and behavioral economics, disciplines that provide insights into compliance behavior and motivation. Future research should adopt multi-theoretical approaches, combining SHRM theories with governance, behavioral, and institutional frameworks. This would allow scholars to build a cumulative body of knowledge rather than isolated case insights.

Practical and Policy Implications

From a policy standpoint, the mapping findings underscore the critical role of SHRM in modern tax governance. Investments in strategic HR practices are not only about improving employee efficiency but also about strengthening the legitimacy, resilience, and adaptability of tax institutions. First, governments and international organizations such as the IMF and OECD should develop standardized benchmarking tools to evaluate HRM performance within tax authorities (OECD, 2023). Such benchmarks could measure competencies, leadership pipelines, diversity, employee engagement, and ethical culture, providing policymakers with actionable metrics to guide reforms. Second, SHRM should be integrated into fiscal reform agendas rather than treated as an administrative afterthought.

For instance, digital tax reforms should include parallel investments in digital workforce development, while anticorruption strategies should embed HR practices that reward integrity and penalize misconduct. Third, capacity-building programs should be designed to strengthen HR leadership within finance ministries. This includes training HR managers to act as strategic partners in tax reform, not just administrators of personnel functions. Ethical leadership development, workforce analytics, and succession planning should become central pillars of tax modernization programs. Finally, SHRM can contribute to restoring public trust in tax institutions. By embedding fairness, transparency, and accountability into HR policies, tax authorities can improve not only internal performance but also external perceptions of legitimacy. Given the global challenges of tax evasion, digital fraud, and declining tax morale, building credible and human-centered tax institutions is more important than ever.

Conclusion

This study mapped the development of Strategic Human Resource Management (SHRM) research in the taxation context through a systematic literature mapping of 45 articles published between 2014 and 2024. The findings identified five major clusters: strategic HR competencies, tax ethics and morality, SHRM in digital taxation, HR policy and governance, and cross-country comparative studies. Most of the reviewed studies remain qualitative in nature, lack strong theoretical grounding, and tend to focus on issues of digitalization and fiscal integrity. Theoretically, this study enriches the literature on SHRM in the public sector, particularly in taxation, where research is still limited and fragmented. Practically, the findings provide valuable insights for tax authorities in designing HR management strategies that are more adaptive to digital transformation and ethical challenges.

This research has several limitations. The number of articles analyzed is relatively limited, and the data were restricted to selected academic databases, which may not fully represent the entire body of literature. Moreover, the study did not provide an in-depth comparative analysis across different geographic regions. Future studies are recommended to broaden data sources, apply quantitative approaches such as bibliometric analysis, and develop conceptual frameworks that can be empirically tested. Such efforts will allow future research to offer a more comprehensive explanation of the role of SHRM in taxation institutions in the digital era.

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