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Global Research Trends in Tax Incentives: A Bibliometric Analysis from 2000 to 2025

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ABSTRACT

This paper performs a bibliometric analysis of worldwide research trends in tax incentives from 2000 to 2025. This study utilizes Scopus data to delineate publication trends, collaboration networks, and the thematic progression of tax incentives research, identifying significant locations, institutions, and nascent research domains. The United States, the United Kingdom, and many European nations dominate the research domain, increasingly emphasizing the nexus between tax incentives and sustainability. The report underscores a growing focus on examining the impact of tax incentives in fostering renewable energy and mitigating climate change. This study offers significant insights for policymakers, scholars, and practitioners seeking to comprehend the changing dynamics of tax incentives and their contribution to promoting sustainable economic growth.

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1. INTRODUCTION

In recent decades, tax incentives have emerged as a significant instrument in the f iscal policy strategies of governments across. Governments utilize investment tax credits, accelerated depreciation allowances, and sp ecific tax incentives for sectors like research and development or green technologies to foster economic growth, direct capital into p riority areas, and improve competitiveness in a globalized economy. The prominent "R&D Tax Incentive" in Australia exemplifies how tax policy might be structured to diminish the expenses associated with innovation and investment [1]. Simultaneously, these incentive frameworks provide intricate inquiries regarding policy formulation, effic acy, distributive effects, and unintended repe rcussions. Consequently, academic interest in tax incentives has increased, encompassing fi elds such as public economics, accounting, la w, and development studies [2].

The worldwide research scene has experienced significant alterations. The volume of published scholarly work on taxa tion, tax incentives, and associated fiscal policy initiatives has significantly risen [3]. Bibliometric and network-analysis instruments, such as the Scopus database and VOSviewer, enable researchers to methodically chart the progression of researc h themes, collaborative networks, prominent authors, significant journals, and regional contributions [4]. A recent bibliometric analysis of tax incentives revealed more than 1,100 papers in the Scopus database, hig hlighting increasing publication trends and significant contributions from the United States, China, and the United Kingdom [5].

This expanding corpus of literature offers a chance to conduct a comprehensive review and synthesis of the evolution of research on tax incentives across time and across many co ntexts.

Furthermore, the policy landscape r egarding tax incentives has undergone substantial evolution since the beginning of the millennium. Globalization, the expansion of multinational corporations, digitization, and international tax changes, such as the OECD's BEPS initiative, have transformed the environment in which tax incentives function [1]. Simultaneously, new priorities like susta inable development, green technologies, and inclusive growth have led to the assessment of certain tax incentives not only based on their capacity to stimulate growth or investment but also regarding their conformity with environmental, social, and governance (ESG) criteria [6]. Recent research on "sustainable tax planning" underscores the significance of tax incentives as policy tools to promote green innovation and sustainable corporate practices [7]. These changes highlight the necessity of monitoring the adaptation of research on tax incentives to evolving policy demands.

The topic focus, geographical scope, and institutional aspects of research on tax incentives have evolved. Previous research may have focused on developed economies and traditional tax credit systems, whereas contemporary studies increasingly investigate emerging markets, region-specific regimes (such as tax holidays or investment zones), and the transnational dissemination of incentive schemes [7]. Bibliometric investigations are commencing to delineate country collaboration networks and reveal a rise in international partnerships for tax incentives [8]. The broadened scope indicates that a comprehensive analysis of research trends from 2000 to 2025 is both opportune and significant.

Ultimately, performing a bibliometric analysis of tax incentive research provides advantages for various stakeholders: for academics, it elucidates areas of research concentration and identifies existing gaps; for policymakers, it delivers insights int o the evolution of the evidence base regarding incentives; and for practitioners, it enhances awareness of emerging thematic clusters and prospective future trajectories. A systematic review of the literature from 2000 to 2025 is expected to reveal significant patterns in publication output, thematic transitions, coll aboration networks, and influencer structures in light of the rapid changes in tax policy environments and research practices [9].

Notwithstanding the increasing body of research on tax incentives, a thorough and current bibliometric review including the years 2000-2025 that delineates worldwide research trends, theme development, coll aborations, and research deficiencies in a coh esive manner remains absent. In the absence of a comprehensive overview, scholars and policymakers struggle to understand the evolution of the tax incentive landscape, identify well-addressed themes, discern dominant regions or institutions in the debate, and recognize areas requiring more exploratio n. This study intends to perform a bib liometric analysis of academic research on tax incentives from 2000 to 2025, with the objectives of (1) delineating publication trends and citation patterns; (2) identifying the most prominent authors, journals, institutions, and countries in the discipline; (3) investigating thematic clusters, keyword co-occurrence, and the evolution of research topics; (4) analyzing collaboration networks among countries and institutions; and (5) identifying research gaps and suggesting future avenues for tax incentive studies.

2. METHOD

This study utilizes bibliometric analysis to investigate global research trends in tax incentives from 2000 to 2025. Bibl iometrics employs quantitative methodologies to assess publications, citations, and collaboration networks, offering a systematic approach to evaluate the progression of academic literat ure within a particular domain [10]. The data for this analysis was obtained from Scopus, a large academic database encompassing peer-r eviewed articles, conference papers, and book

chapters across several fields. The dataset was refined to include only papers with the keyword "tax incentives" or asso ciated phrases like "tax credits," "tax holidays," and "investment incentives." The inclusion period was established from 2000 to 2025 to encompass the latest trends and ins ights, while omitting non-English language publications and unindexed materials [11].

The investigation commenced with an examination of publishing trends, illustrated through publication frequency and citation count across time. This method facilitates the identification of critical stages in the evolution of tax incentive research and the elucidation of prevailing themes in the literature [12]. The thematic analysis e mployed keyword co-occurrence methods to identify the most often examined subjects concerning tax incentives, including "sustain ability," "green tax policies," and "multinatio nal corporations." VOSviewer [13] and Bibliometrix [14] were employed to depict k eyword networks and elucidate the interconnections among various study subjects. This analysis of networks underscores the increasing academic focus on these domains and delineates the changes in thematic objectives, particularly the heighten ed attention to environmental sustainability a nd digital transformation.

The study examined author and institutional networks to investigate global co llaboration patterns, emphasizing the most impactful authors and institutions that have made substantial contributions to tax incentive research [8]. The analysis of co-auth orship networks uncovers collaborative patter ns and worldwide relationships in tax incentive research. Geographic trends were analyzed to pinpoint leading nations in the domain and upcoming research centers [15]. The concluding segment of the methodology concentrated on pinpointing research deficiencies through the examination of topic frequency and distribution, revealing regions with insufficient investigation, and proposing avenues for future inquiry. This method provides a thorough overview of the existing landscape of tax incentive research while offering suggestions for scholars and policym akers regarding under-explored domains and prospective research directions.

3. RESULT AND DISCUSSIONS

3.1 Network Visualization

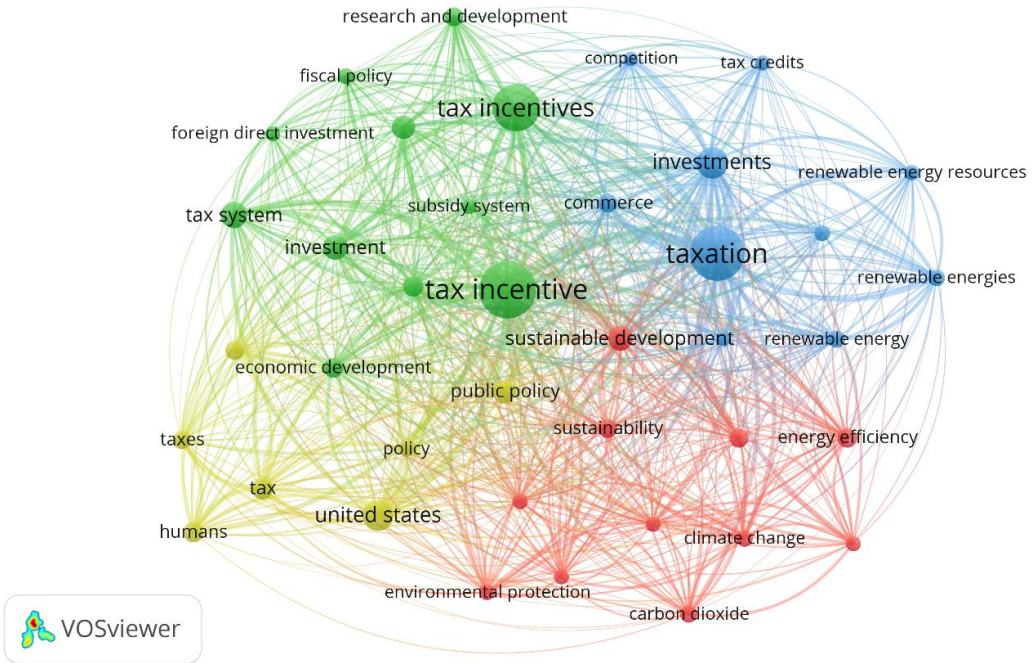

Figure 1. Network Visualization
Source: Data Analysis Result, 2025

The image you provide is a network visualization produced by VOSviewer, a program frequently utilized for bibliometric study. The network map illustrates the interconnections among main concepts in tax incentives research, with each node symbolizing a term or concept and the li nes denoting co-occurrence associations. The color coding and node sizes indicate t he strength and density of these linkages, along with the centrality of certain phrases within the network.

The primary theme of this network is unequivocally "tax incentives," which is prominently featured at the c enter of the image. This signifies that tax incentives are a major subject in the research, with numerous associated phrases and concepts emerging from it. The term "tax incentives" is associated with various phrases, including "tax system," "taxation," "investments," and " investment," indicating that dialogues regarding tax incentives frequently relate to overarching topics of investment, fiscal frameworks, and economic advancement. These keywords provide a concentrated cluster that signifies a robust emphasis on the financial and economic dimensions of tax incentives.

The network is segmented into various clusters that concentrate on particular issues. A cluster, depicted in green, centers on "tax incentives" and its association with investment-related notions including "investment," "foreign d irect investment," and "economic development." This indicates that a substantial amount of study on tax incentives focuses on their function in st imulating investments and promoting economic growth, especially in areas associated with foreign investment. The "subsidy system" and "tax system" nodes suggest that researchers are investigating how tax incentives are incorporated into comprehensive economic and fiscal strategies.

A prominent red cluster appears surrounding sustainability-related terms including "sustainable development," "renewable energy," "energy efficiency," "climate change," and "carbon dioxide." This cluster indicates a growing interest in the use of tax incentives in fostering ecologically sustainable practices. The incorporation of phrases such as "renewable energy resources" and "environmental protection" indicates that tax incentives are progressively utilized a s mechanisms to promote clean energy investments and alleviate the effects of climate change. This theme illustrates the increasing policy emphasis on synchronizing financial incentives with environmental objectives, especially with global initiatives to combat climate change.

The blue cluster on the right of the image emphasizes taxes and policy-related topics, including "taxation," "pu blic policy," and "competition." These terms signify a substantial corpus of study focused on the interplay between tax in centives and public policy. The terms "competition" and "commerce" indicate that tax incentives are frequently analyzed concerning market dynamics and global business contexts. Moreover, "united states" is prominently featured in the yellow-green cluster, signifying that a substantial portion of the study on tax incentives is derived from or concentrated on the U.S. This geographical focus may indicate the U.S.'s position as a pioneer in the formulation and implementation of tax incentives to invigorate diverse economic sectors.

The network diagram depicts the complex nature of tax incentive research. It underscores a distinct tendency of amalgamating tax incentives with economic growth and environmental sustainability goals. The use of environmental and energy-related terminology indicates that forthcoming research may persist in examining the nexus between fiscal policy and climate objectives. Furthermore, the focus on competitiveness and global tax policy suggests that further research may conc

entrate on cross-border tax incentive techniques and their effects on international trade and investment. The network visualization, by highlighting major trends, functions as an essential resource for researchers aiming to pinpoint increasing interests in tax incentive studies and examine the relationships among tax policies, e conomics, and global sustainability ini tiatives.

3.2 *Overlay Visualization*

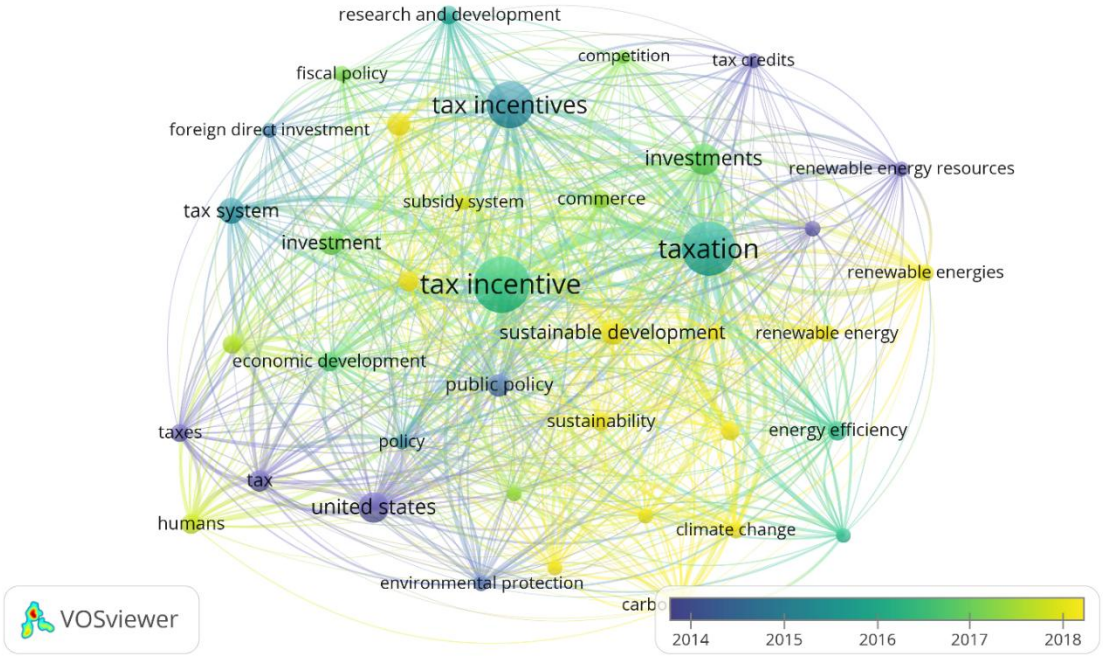

Figure 2. Overlay Visualization
Source: Data Analysis Result, 2025

The revised network visualization produced by VOSviewer illustrates the progression of tax inc entives research from 2014 to 2018, as denoted by the color gradient at the bottom of the image. The network displays an array of interrelated phrases pertaining to tax incentives, with color coding indicating the temporal prominence of these terms in the literatur e. Terms in blue and green denote the i nitial years (2014–2016), whereas yellow and purple signify the subsequent years (2017–2018), demonstrating the evolution of study focus over time.

During the initial years (2014–2016), the network exhibits a more pronou nced correlation among "tax incentives," "tax system," "tax," "investment," and "economic development." The linkages indicate that, during this period, the majority of study concentrated on the economic and financial effects of tax incentives, specifically regarding their influence on investment trends and their contribution to overarching economic development objectives. The prominence of phrases such as "taxation" and "tax incentives" indicates a sustained emphasis on the regulatory and fiscal d imensions of these policies.

Beginning in 2017 (shown in yellow and purple), the research emphasis seems to have transitioned towards more particular and modern issues, such as "sustainable developme nt," "renewable energy," "climate change," "energy efficiency," and "carbon dioxide." These terms signify a growing interest in the function of tax incentives in advancing environmental objectives, including the promotion of renewable energy sources and the mitigation of climate change. The rise of these subjects in the latter years of

the era indicates an increasing acknowledgment of the necessity to synchronize fiscal policies, including tax incentives, with global sustainability initiatives. The geographical significance of the "United States" node indicates that research on tax incentives in the U.S. remains a significant priority, especially concerning policies that promote environmental protection and sustainable energy.

3.3 Citation Analysis

The subsequent table displays a c ompilation of significant scholarly works concerning tax incentives, innovation, sus tainability, and financial reporting, which have substantially enriched the literature on economic development, tax policy, and corporate conduct. These studies illustrate the interdisciplinary character of research concerning tax incentives and t heir extensive effects on technology uptake, environmental regulation, and financial decision-making. The citations included below underscore significant research that contributes to the current d iscussions over the effectiveness of tax incentives in promoting economic and environmental sustainability.

Table 1. Top Cited Research

Citations	Authors and year	Title
892	[16]	Identifying technology spillovers and product market rivalry
734	[17]	Financial reporting quality and investment efficiency of private firms in emerging markets
613	[18]	Should Governments Invest More in Nudging?
596	[19]	Public Finance in Models of Economic Growth
572	[20]	A review on the state-of-the-art of physical/chemical and biological technologies for biogas upgrading
559	[21]	Competition and corporate tax avoidance: Evidence from Chinese industrial firms
543	[22]	Giving green to get green? Incentives and consumer adoption of hybrid vehicle technology
470	[23]	Do firms hedge in response to tax incentives?
445	[24]	Could environmental regulation and R&D tax incentives affect green product innovation?
423	[25]	The Smart Transformer: Impact on the Electric Grid and Technology Challenges

Source: Scopus, 2025

The table enumerates significant articles that examine diverse aspects of tax incentives and other subjects. [16] ex amine technology spillovers and market competition, providing insights into how tax incentives for innovation might result in extensive technological progress in associated sectors. [22] investigate the i mpact of incentives on consumer adoption of hybrid automobiles, demonstrating the significance of tax incentives in advancing green technologies. In the realm of environmental sustainability, [24] examine the synergistic effects of environmental legislation and R&D tax incentives on green product creation. These studies illustrate the varied methodologies employed to analyze the impact of tax incentives, encompassing their effects on business conduct, innovation, and the promotion of sustain ability efforts.

Through the synthesis of these r esearch, it is evident that tax incentives serve as a potent mechanism for fostering economic growth as well as advancing environmental and technical innovation. Research demonstrates that although tax incentives primarily target investment and development, their influence p ermeates other sectors, including green technology, innovation, and public welfare. Furthermore, the existence of

research by [21] and [23] highlights the intricate interaction between tax incentives and business decision-making, especially with corporate tax avoidance and hedging behavior. These observations will inform forthcoming research on tax incentive programs and their wider social and economic ramifications.

3.4 Density Visualization

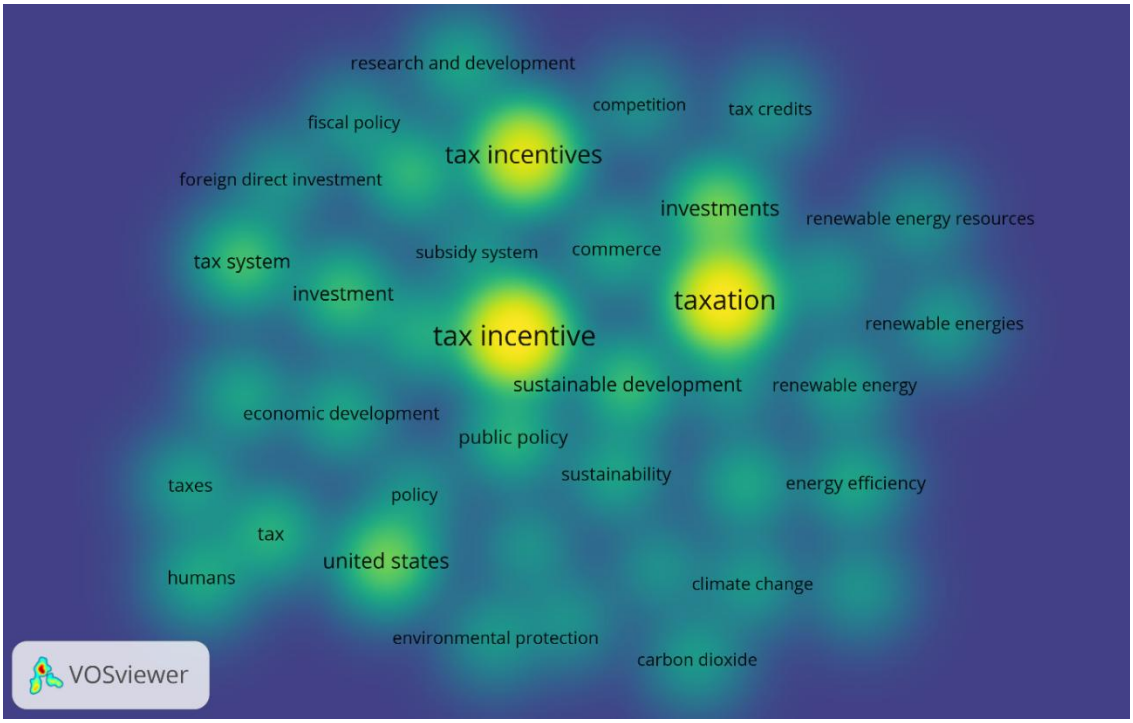

Figure 3. Density Visualization
Source: Data Analysis Result, 2025

The heatmap produced by VOSviewer in this image offers a distinct visual depiction of the concentration of research topics pertain ing to tax incentives. The core nodes, s pecifically "tax incentives" and "taxation," are depicted in vivid yellow, signifying their significant importance and centrality within the research domain. These esse ntial themes are intricately linked to various other fundamental concepts, including "investment," "sustainable development," and "tax system." This cl ustering indicates that research on tax incentives predominantly focuses on economic growth, fiscal policy, and investment encouragement, while also becoming increasingly associated with sustainability and environmental objecti ves. The phrases "renewable energy," "energy efficiency," "carbon dioxide," and "climate change" are located in the perip heral areas of the heatmap, indicating the increasing significance of financial incentives in tackling environmental issues.

The visual density surrounding concepts such as "economic development," "policy," "public policy," and "competition" underscores the increasing convergence of tax incentives with overarching policy ambitions. The prominence of "United States" in the heatmap indicates a substantial emphasis on tax incentive policies in the U.S., perhaps reflecting its preeminent position in worldwide tax research and its broad application of tax incentives to promote investment and tackle environmental challenges. The heat map highlights a transition towards viewing tax incentives not merely as mechanisms for economic progress, but also as means for fostering sustainability and tackling urgent global challenges like

as climate change and the use of renewable energy.

3.5 Co-Authorship Network

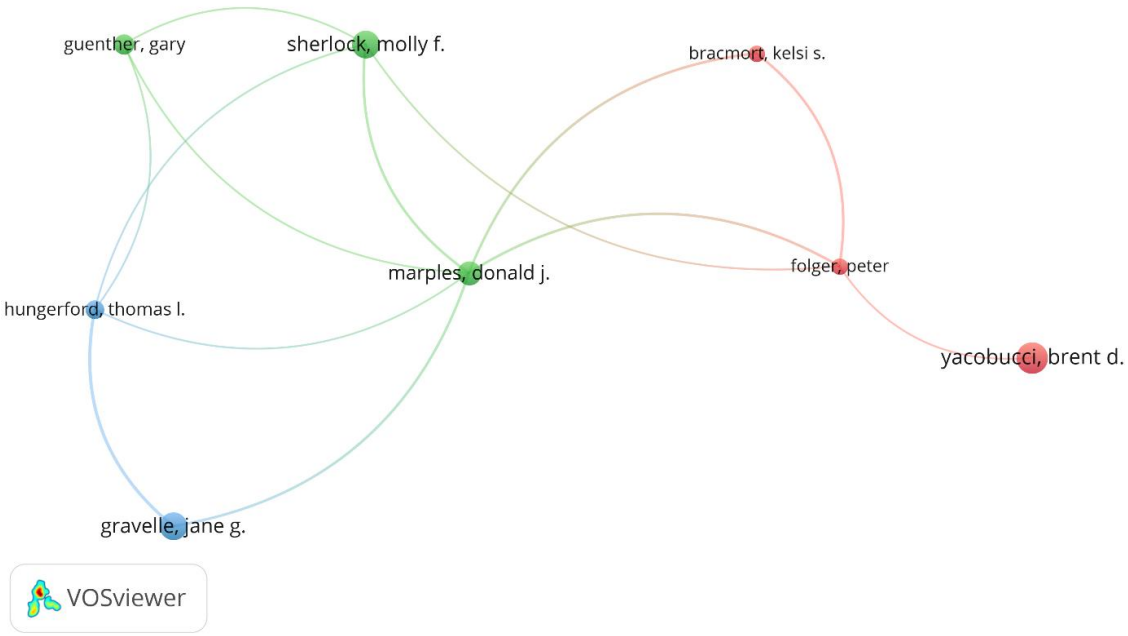

Figure 4. Author Visualization
Source: Data Analysis Result, 2025

The network visualization depicted in the image illustrates the author collaboration network within the domain of tax incentives research. Each node signifies an author, whereas the edges (lines) between them denote co-a uthorship or collaboration on published research. The node colors, varying from green to red, indicate distinct clusters of authors who have collaborated over time, with green signifying a more robust rela tionship among specific authors. The writers in the green cluster, including "Guenther, Gary," "Sherlock, Molly F.," and "Marples, Donald J.," seem to have interacted closely, indicating a cohesive research group or ongoing endeavors within the same field. The blue nodes, including "Hungerford, Thomas L." and "Gravelle, Jane G.," signify authors who have engaged in less frequent collaboration with other network members. This may signify either unique research interests or infrequent partnerships with other scholars in the discipline. The red cluster, comprising authors such as "Bracmort, Kelsi S.," "Fo lger, Peter," and "Yacobucci, Brent D.," ind icates an alternative set of collaborations or a more recent cohort of academics concentrating on distinct facets of tax ince ntives study. These contrasts elucidate patterns of scholarly influence and collaborative endeavors within the acade mic community examining tax policy and incentives. The network collectively indicates a broad yet interrelated cohort o f academics investigating the effects of tax incentives, featuring crucial collaborative centers that advance knowledge in this domain.

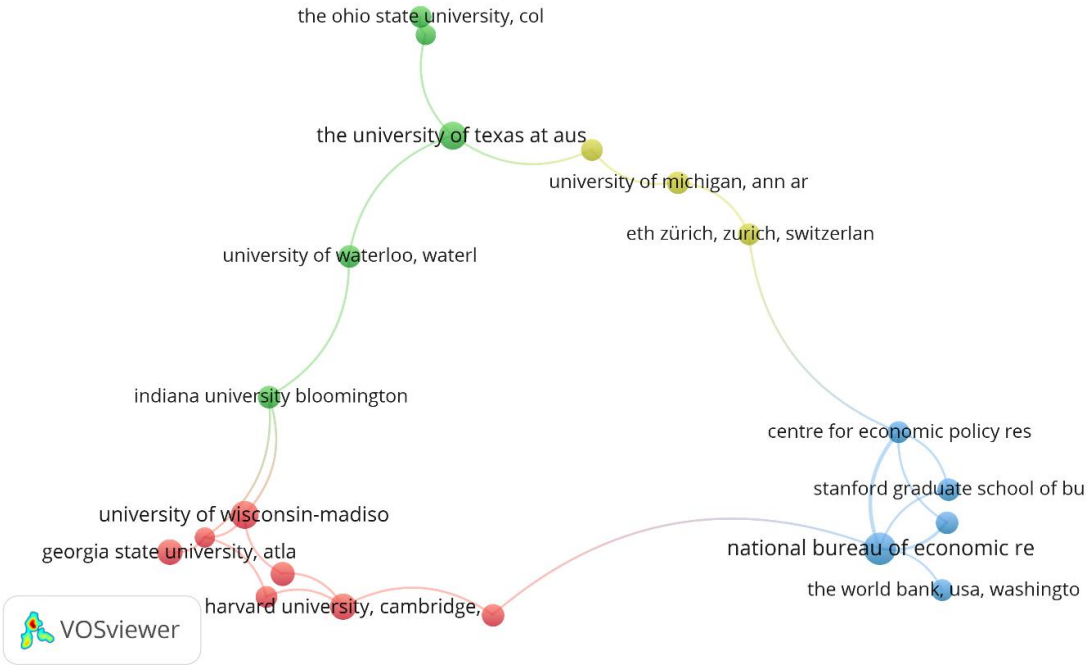

Figure 5. Affiliation Visualization
Source: Data Analysis Result, 2025

The network visualization illustrates the collaborative network of a uthor affiliations in the domain of tax in centives research. The graphic depicts multiple academic institutions and resea rch organizations, with nodes symbolizing the institutions and edges denoting collaborative partnerships based on shared publications or co-authored research. The color coding delineates several clusters of institutions, with the green and yellow nodes indicating a significant degree of collaboration across entities such as The University of Texas at Austin, The Ohio State University, and ETH Zurich. These institutions are interconnected, signifying a substantial volume of collaborative rese arch on tax incentive-related subjects. The blue cluster in the lower section of the n etwork comprises esteemed institutions such Harvard University, Stanford Graduate School of Business, and The World Bank. These organizations provide an additional research hub, frequently involved in policy analysis and economic research concerning tax incentives and their impact on global markets. The red cluster, encompassing institutions such as Georgia State University and the University of Wisconsin-Madison, indicates a distinct array of research en deavors or a regional emphasis, perhaps centered on the United States. The ties and the robustness of their connections indicate significant research collabora tions that are influencing the academic domain of tax incentive studies. This network visualization facilitates the identification of prominent research institutions and their collaborative interactions in the advancement of knowledge on tax incentives.

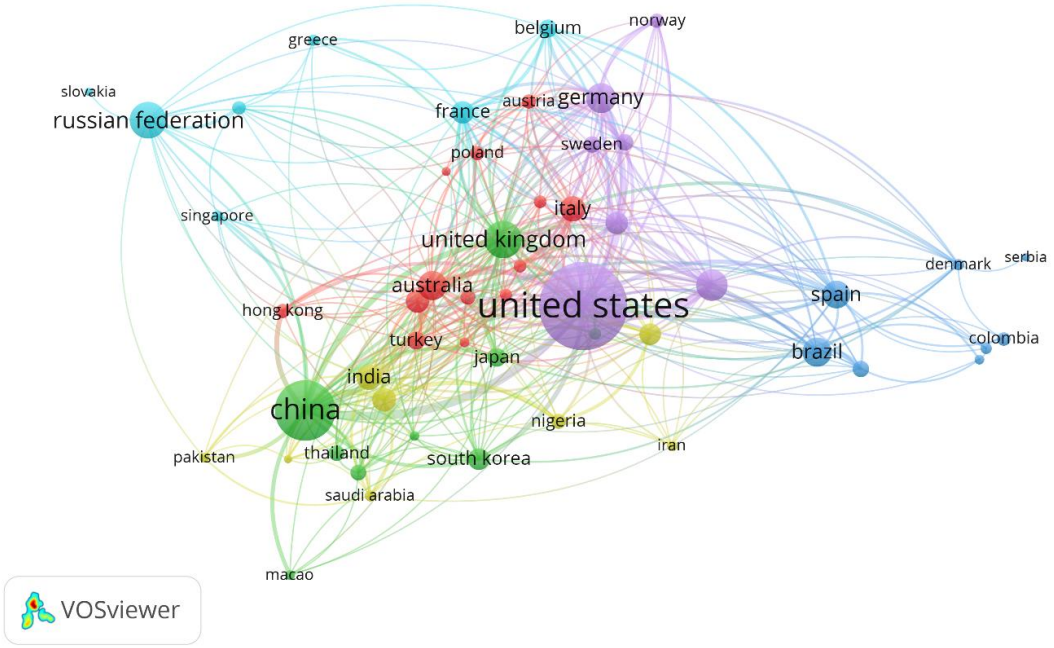

Figure 6. Country Visualization
Source: Data Analysis Result, 2025

The network visualization depicted in the graphic illustrates a global mapping of countries engaged in tax incentives research, highlighting th e strength and nature of their academ ic affiliations. The nodes symbolize distinct countries, whereas the connecting lines denote research collaborations or co mmon themes in the domain of tax inc entives. The dimensions and hue of the nodes signify the prominence and extent of collaboration linked to each nation. The United States, as evidenced by its e normous purple node, is at the core of the network, suggesting it is a major hub for research on tax incentives. This is further underscored by its extensive linkages to other nations, including the United Kingdom, Canada, and Australia, which are all prominently situated within the network.

Countries such as China, India, Br azil, and South Korea constitute a notable cluster, with green and yellow shades si gnifying their prominence in research d ialogues concerning tax incentives, es pecially for economic development and rising market dynamics. These nations are connected to several global locations, underscoring their increasing academic involvement through fiscal incentives. The geographical distribution of research collaborations is apparent, with European nations like Germany, France, and Italy creating dense clusters in the upper-left quadrant of the network. The connection s to nations in Africa, the Middle East, and Southeast Asia, including Nigeria, Saudi Arabia, and Thailand, underscore the expanding global scope of research on tax incentives, reflecting a heightened interest in the impact of tax policies and incentives on various economic environments worldwide.

3.6 Discussions

a. Practical Implications

This study offers significant insights into the changing dynamics of tax incentives research, which can assist policymakers, government entities, and organizations in comprehending worldwide trends and cooperation in this domain. The delineation of countries and institutions engaged in tax incentive research aids in pinpointing significant regions and academic centers, so enhancing the focus of

forthcoming research endeavors and financing projects. Policymakers can utilize the findings to inform the formulation of tax policy, considering effective international practices and the overarching socio-economic and environmental objectives associated with tax incentive programs. Moreover, enterprises and professionals engaged in economic development, especially in emerging countries, can utilize this knowledge to enhance their comprehension of the efficacy of tax incentives in fostering investments, innovation, and sustainable growth across various locations.

b. Theoretical Contribution

This study's theoretical contribution is its systematic analysis of the global academic network concerning tax incentives, offering a thorough knowledge of the evolution of research in this area throughout time. This bibliometric analysis enhances existing literature by delineating the relationships among countries, institutions, and themes in tax incentives research, thereby providing a more lucid understanding of how global academic communities are tackling issues pertaining to fiscal policy, economic development, and sustainability. The research also delineates developing patterns at the confluence of tax incentives and global issues, including climate change, energy efficiency, and sustainable development. These findings enhance the overarching theoretical discussion about the incorporation of tax incentives into policy frameworks that promote sustainable economic growth and environmental objectives.

c. **Limitations**

This study, however its merits, possesses significant drawbacks. The analysis relies on data from the Scopus database, which may not encompass all pertinent publications, especially those that are non-English or not indexed by Scopus. Consequently, the study may neglect studies from non-English-speaking nations or journals with diminished visibility. Secondly, although the study delineates the relationships among countries and institutions, it fails to thoroughly examine the exact processes or efficacy of tax incentives in each region, which could yield more practical insights for policymakers. The study concentrates on publications and co-authorship networks, although it neglects the content and quality of the studies, potentially influencing the interpretation of the results. Future research may enhance this work by examining the efficacy of particular tax incentive schemes across different nations, thereby offering a more nuanced comprehension of their practical effects.

4. CONCLUSIONS

This report offers an extensive biblio metric examination of worldwide research trends in tax incentives, spanning the years 2000 to 2025. This analysis of the academic network around tax incentives research elucidates the dynamic interplay of fiscal po licy, economic development, and sust ainability across various areas. The findings indicate that the United States, the United Kingdom, and European nations, notably Germany, France, and Italy, are significant contributors in the sector, maintaining robust ties with other global areas, particularly rising markets in Asia and Latin America. Tax incentives, particularly those designed to stimulate investment and advance green technology, are essential in scholarly discussions, as demonstrated by the concent ration of terminology associated with eco nomic growth, sustainable development, renewable energy, and climate change. The report reveals a burgeoning trend in the

amalgamation of tax incentives with envi ronmental objectives, namely concerning energy efficiency, climate change mitigation, and the adoption of renewable energy technology. As nations and regions progress ively seek to harmonize their fiscal policies with global sustainability initiatives, co mprehending the significance of tax incentives in attaining these objectives becomes increasingly essential. The expanding collaboration among institutions and scholars worldwide indicates a hei ghtened acknowledgment of the necessity for international cooperation in tackling the intricate issues of tax policy and economic development. Notwithstanding the substanti al contributions of this study, limitations exist, including dependence on the Scopus database, which may omit non-English articles and research from less prominent journals. Moreover, the study fails to examine the particular efficacy of tax incentives across various areas, which could yield more p ractical insights for policymakers. Subse quent research may expand upon this work by investigating the tangible effects of tax incentive programs, especially in developing nations, to provide a more thorough comprehension of their actual impact.

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