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Exploring the Relationship between Innovation, Informality, Inequality and Tax Evasion through a Bibliometric Analysis

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Abstract: *This paper explores the interrelationships among innovation, informality, tax evasion, and economic inequality through a bibliometric analysis. The interplay among these factors significantly influences economic growth and social equity, yet existing research addressing their collective impact remains fragmented. Simultaneously, innovation enhances productivity, competitiveness, and economic development, but its impact on informality, tax evasion behaviors, and economic inequality presents a complex dynamic that warrants deeper exploration. Utilizing a bibliometric analysis of publications extracted from the Web of Science database from 1998 to 2025, the analysis identifies prevailing research themes, influential authors, key publication sources, and global collaboration networks. Techniques such as Keyword Co-occurrence Network Analysis and Paper Co-citation Network Analysis are employed to visualize and interpret relationships and trends within literature. The findings reveal that while innovation can facilitate economic formalization and transparency, it simultaneously has the potential to deepen inequalities and create new forms of informality and tax evasion. The study identifies significant research clusters emphasizing technological advancements, financial and institutional constraints, and economic growth theories. Notably, research addressing the intersection of these four dimensions remains fragmented, highlighting substantial gaps and opportunities for future inquiry. This paper provides valuable insights for policymakers and researchers addressing these intertwined economic phenomena.*

Keywords: bibliometric analysis, innovation, inequality, tax evasion, informality, bibliometrix, Web of Science.

Introduction

In the last decades, the relationship between development, tax evasion, informality and innovation has become a new focus in economic research. The informal sector expansion represents a challenge to modern economics models and policy paradigms, especially as informal compete with formal businesses. But at the same time innovation stimulated by technological advances, is often analyzed in terms of productivity or international competitiveness. As a result of its multifaceted multi-contextual effects, however, how innovations impact social inequality and informality remain largely unexplored.

While existing research has explored each of these themes, the interconnection between innovation, informality, tax evasion, and inequality has not been examined in a comprehensive manner so far. As a result, our current understanding is incomplete. The interplay between such factors rises questions concerning their combined effect on economic structures, regulatory frameworks, and social justice. In spite of the raising interest in these matters, there is no

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comprehensive analysis investigating thier collective effect, indicating a significant research gap in the literature.

To fill this gap, this paper conduct a bibliometric analysis, that systematically examine the existing literature on the dynamics of innovation, tax evasion, informality and inequality. This paper in particular discusses to what extent innovation has an impact on informality and tax compliance behavior and how these interactions influence economic inequality. Using Web of Science data that covers the years of 1998 and 2025, The analysis identifies key research themes, intellectuals' networks, and changing trends that currently prevail in this field, which provide a systematic framework for understanding the evolution of this area.

The central research question of this analysis is: How have innovation, informality, tax evasion, and inequality been studied collectively within the existing scientific literature, and what patterns or gaps emerge in this interdisciplinary field? The primary hypothesis underpinning this research is that innovation acts as a dual force, simultaneously facilitating formalization and transparency while potentially exacerbating inequality and creating new forms of informality and tax evasion.

In this research our objective is to shed light on the main research topics and gaps In this research we try to shed light on these issues using a bibliometric analysis, including keyword co-occurance,analysis of co-citation, and the worldwide collaboration networks.

The paper is structured as follows: section 2 focuses on general perspectives of inequality, tax evasion, innovation and informality and also integrating bibliometric perspectives.section 3 outlines the data and methodology. Section 4 presents the empirical results and discussion. Section 5 ends with key insights and future research suggestions.

Literature review

General perspectives of inequality, tax evasion, innovation and informality

In this section, we establish the significance of informality, innovation, tax evasion, and inequality as interconnected research themes in economic studies. The systematization of the scientific literature regarding informality, tax evasion, and innovation reveals an increasing but fragmented body of research.

Informality for most people is always a negative phenomenon, linked to low quality goods, and unskilled labour, and affect tax revenue. Perry et al (2007) noted that workers in this informal sector suffer from precarious conditions, vulnerability in times of crisis, and lack of social protection. This phenomenon is very complex, not only about street vendors, but include also firms that do not comply with tax laws. This informal firm do not operate only in the informal sector, it can be found also in the formal sector, where a formal business does not comply with some labour laws. Different scholars have tried to provide definitions and methods to measure informality. This heterogeneity in researchers' perspectives is due to the nature of informality, where it may be seen as a concept associated to precarious work conditions, low quality, and tax evasion (La porta and Schleifer 2014), Or it might be more related to entrepreneurship and innovation, others linked production of goods and services that are concealed from authorities. Chen et al. (2004) outlined the most known classifications and definitions of the informal economy, presenting three schools of thought, that later expanded adding a fourth school, the dualist, structuralist, legalist and voluntarist school. Informality definitions differ based on the school of thought.

Dualist school of thought define informal economy as an autonomous segment of the economy that provides income and safety to marginalized lower income groups, where informal and formal sector operates as a distinct separate sector of the economy. The structuralist school popularized by Moser (1978) and Castells and Portes (1989) defined the informal economy as way to help economic units to reduce input and labour costs, increasing the competitiveness of informal firms. The Legalist school portrays informal economy as a way for plucky micro entrepreneurs who choose to operate informally in order to avoid costs, time, and effort for formal registration (Chen, 2012). Voluntarist school based on Maloney's (2004) analysis of informality in Latin America, who argued that informality stem from the intentional and rational choice of informal entrepreneurs to avoid regulations and taxation. Tanzi (1999) classified informal economy in two types, one related to income or production not reported to in official data, while the other concern tax evasion behaviours that results in revenues losses.

Tax evasion has been one of the main issues in recent years, that occurs when agents deliberately evade paying taxes by not filling tax reports or underreport their income. Several measures have been taken but this challenge persists with no clear solution for it. Several governments consider tax evasion a criminal offense, impact economic system, political stability, and wealth redistribution (Aumeerun et al 2016), its widespread nature increase market distortions, and encourage economic agents to circumvent tax regulations, increasing the unfair competition between formal and informal firm. With several factors affecting tax evasion behaviours, as level of enforcement, quality of public services, tax knowledge, compliance costs, tax morale, and the tax systems fairness (Kassa 2021). Poudel (2018) asserted that tax knowledge is a crucial component, as uninformed taxpayers may engage in evasion practices unintentionally. Another non-economic factor that impact people's behaviours is tax fairness, when tax rate are fair and acceptable compliance increases, and vice versa. Allingham Sandmo (1972) papers suggested that tax rates can be negative, positive, pr zero, with no evidence that increased tax rates would result in a rise of tax payments. Alstadsæter et al. (2019) suggest that evasion is not only by low-income individuals who conceal a part of their income from authorities, but also wealthy individuals are more likely to engage in this evasion practices using different sophisticated strategies, using offshore accounts to hide their assets from authorities or using tax heavens. Tax evasion does not only affect revenues collection but also increase inequalities within societies, as these revenues losses impact the government's expenditure on public goods and services increasing the inequality gap.

Inequality is another important pillar in this study. First to study this concept was Kuznets (1955) who introduced inverted U hypothesis where inequality increase during early stages of economic cycle, but as economies matures labour forces shifts from classical sectors as agriculture sector to new advanced sector as industrials and services, increasing inequality of opportunities as these workers earn higher incomes than others remained traditional sectors thus increasing the inequality gap. This economic growth accompanied with innovative development and advancement, which benefit highly skilled individuals who can employ these technologies increasing disparities, but as these technologies spread and become cheaper and accessible, the inequality decreases. Beyond it impact on income, inequality affect also social and political structure, as low access to healthcare and legal protection widens the gap and limit the possibility of for upward shifts. To address these inequalities solutions as progressive taxation, equal access to technologies can help mitigate this persistent nature of inequality that prevent economic growth and damage political stability.

The last pillar of our analysis is innovation, which is seen as a crucial factor for economic growth and technological advancement, that refers to the creation, development, and application of new ideas and technologies in order to increase production, efficiency, competition, and decrease costs allowing business to adjust with market needs. Research and development (hereafter R&D)

is known as one of the most important factors in promoting innovation, artificial intelligence, digital platforms, and automation. This technological revolution has changed radically the market structures affecting both labour markets and industries while expanding international trade.

The innovative divide may further exacerbate the gap by restricting access to knowledge, connection, and participation in digital marketplace. To address inequality, policies must include progressive tax systems, human capital investments and equal access to technologies, anything less than this would cause in persistent inequality that may hinder economic development and damage the social and political stability in the society. Innovation has a double-edged impact on informal sector, either increase the pace of formalization, by increasing efficiency, encouraging formalisation process through mechanisms such as E-commerce, digital financial services, and fintech solutions that help bridging the gap providing access to capitals, new markets and innovative technologies that reduce costs, reducing tax evasion though transparent processes. On the other hand, innovation can increase the size of the informal sector, due the prevalence of the Gigs platforms, and offshore tax heavens that complicates tax collection. Furthermore, these innovative solutions benefit more the highly skilled workers, increasing disparities. Finally, this interaction between these concepts, can be both a risk and an opportunity, that requires inclusive policies that promote financial inclusion, simplify formalization process, and increase transparency in order to balance this dual nature of innovation.

Bibliometric perspectives on Informality, Tax Evasion, Inequality, and Innovation

Bibliometric research has gained importance among scholars in the recent years, especially in topics such as tax evasion, informality, innovation and inequality. Several studies have employed these techniques to analyse literature structure and to identify potential gaps. Agafitei and Davidescu (2024) used a bibliometric analysis to investigate the shift in scholars' attention from the traditional methods of measuring informality to a new hybrid approach that explore its relationship with corruption, digitalization and evasion behaviours. While Davidescu et al (2022) presented a study on informality and its relationship to sustainable development goals (SDG). Other studies such as Bozhenko and Kuzmenko (2021) employed bibliometric analysis to examine 4696 papers about the relationship between informality and corruption. On the other hand, tax evasion was the centre of interest of several bibliometric studies, especially in English speaking countries. Most research focuses on tax morales, enforced or voluntary compliance, lately also digitalization, where in Russia for example there is a focus on enforced compliance, while in other developed countries there is more emphasize on voluntary compliance, highlighting the regional disparities within this research area that may have different consequences depending on several factors, for example in some case evasion behaviours impact the wealth redistribution which deepen the inequality. The bibliometric analysis around the concept of inequality has expanded significantly in the last years, focusing on different domains, such as income inequality, and health inequality.

Data and methodology

This section outlines the methodological approach and data collection processes utilized to explore the relationships between innovation, informality, inequality, and tax evasion through a bibliometric analysis. Bibliometric analysis, a quantitative method extensively used to evaluate academic literature, provides a systematic assessment of scientific output, highlighting major research themes, influential authors, institutional collaborations, and emerging trends within a specified domain.

The data for this bibliometric analysis was extracted from the Web of Science (WoS) database, recognized for its comprehensive coverage of multidisciplinary academic literature. The search strategy included a targeted query comprising keywords related to the research themes—namely "informality," "tax evasion," "innovation," and "inequality." The time span covered publications from January 1998 to December 2025, providing extensive longitudinal coverage to capture evolving trends and shifts in scholarly attention.

The initial data extraction resulted in a dataset comprising articles, review papers, and conference proceedings published between 1998 and 2025. The final dataset was refined through a rigorous filtering process to remove duplicates, irrelevant papers, and non-English documents, ensuring consistency and accuracy in analysis.

Figure 1 summarizes key descriptive statistics from the bibliometric dataset. The analysis covers a timespan of nearly three decades (1998-2025), resulting in 106 documents from 74 distinct publication sources. The dataset involves contributions from 245 authors, including 29 single-authored documents, demonstrating extensive collaborative research, as evidenced by an average of 2.47 co-authors per document and a notable international co-authorship rate of 39.62%. The growth in publication activity within this research area is reflected in an annual growth rate of 5.27%. Additionally, the dataset contains 424 unique author-generated keywords and references 4998 sources, highlighting the extensive engagement and interconnectedness of scholarly works. The average document age is 7.11 years, with each document cited on average 21.75 times, indicating the impactful nature of research in this field.

Figure 1. Dataset main information

Source: Authors' research results.

The bibliometric analysis employed several quantitative techniques, utilizing software tools such Bibliometri x to visualize and interpret the relationships and patterns within the scholarly literature (Aria and Cuccurullo, 2017). Annual Publication Trend Analysis investigated the temporal distribution of publications to identify growth patterns, peaks, and scholarly interest trends over time. Source Analysis identified and ranked the most influential journals based on their contribution frequency to the research fields, capturing key publication sources. Author Citation Analysis identified influential authors and foundational research documents in terms of global citation counts, highlighting key contributors shaping research discourse. Keyword Co-occurrence Network Analysis (Callon et al., 1983) mapped the dominant research themes and concepts, revealing how key terms are interconnected and evolve over time. Paper Co-citation Network Analysis (Small, 1973) visualized intellectual structures, relationships among foundational theories, and critical literature influencing the field, providing insights into theoretical underpinnings and scholarly debates. Institution and Country Collaboration Network Analysis (Kessler, 1963; Martyn, 1964) identified the most active institutions and geographical regions contributing to the research, highlighting global collaboration patterns and influential academic networks.

The bibliometric data was interpreted through both quantitative and qualitative lenses, enabling a comprehensive understanding of emerging trends, research gaps, and the interaction among innovation, informality, tax evasion, and inequality. Visualization of networks and clusters provided insights into how distinct research areas intersect and diverge, helping to reveal multidisciplinary connections and informing future research directions.

Results and discussions

This section is based on the retrieved data, and the methodology presented, the results obtained from this bibliometric analysis of the relationship between innovation, inequality, tax evasion, and informality. These results show the increased publication production, international collaboration network between institutions and countries, seminal papers and leading journals, citations impact, dominant authors, and key research themes related to this area of research.

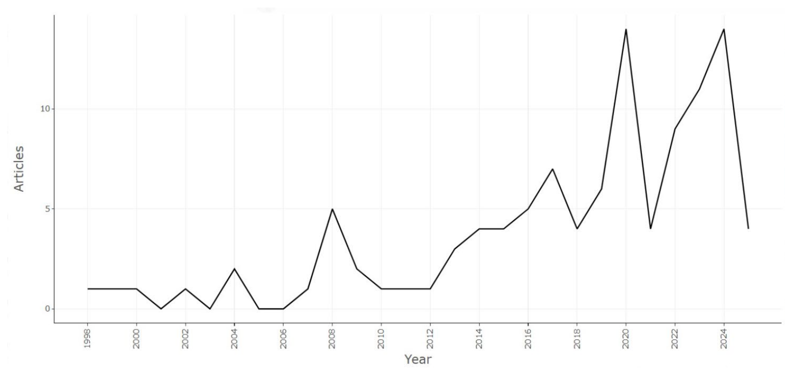

Figure 2. Evolution of Scholarly Publications on Innovation, Informality, Tax Evasion, and Inequality (1998–2025)

Source: Authors' research results.

We can see that figure 2 shows the evolution of publication production between 1998 and 2025. Articles production was low starting from 1998 until 2000. A small peak in article production in 2005 which may imply an increasing interest in these subjects. After 2015 we notice another important increase, especially between 2019 and 2024, this might be due to the increased focus on these concepts. The upward trend suggests that the increase in publications volume and the increased scholarly focus on these topics comes from the highly relevance of them in academic and policy circles.

While the core sources and journals that produce publications in this area as shown in figure 3, based on the web of science database. The key journals that publish in this area of research are Innovation and development as leader and a main source for information in these topics, followed by a bundle of other journals as journal of evolutionary economics, economics of innovation, journal of monetary economics, other journals also prevail as resort for publishing such as Review of Economics studies, and regional studies. This diversification is very significant due to the nature of informality related issues. These diversity in journals focused on these topics and their increase in their number is due to the increased focus as even more peripherical journals are becoming more prominent in this area.

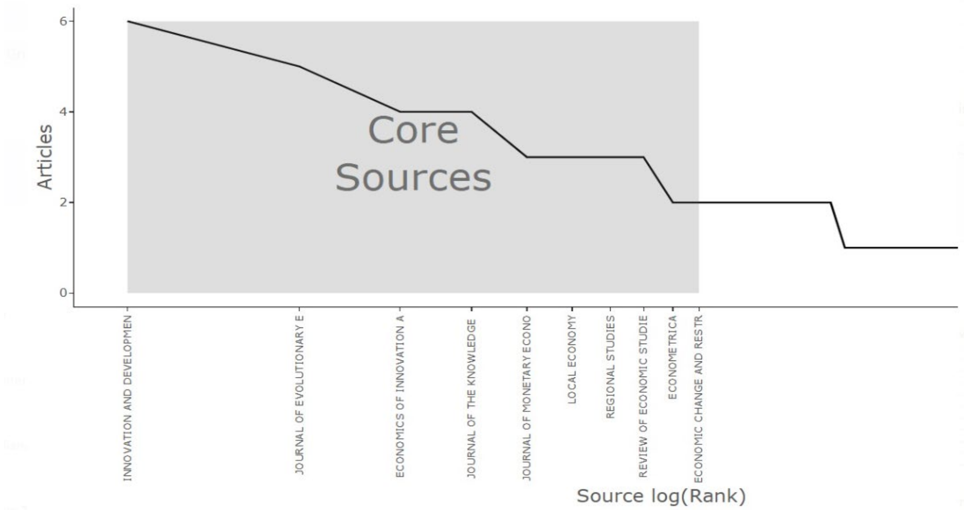

Figure 3. Most Relevant Journals Publishing on Innovation, Informality, Tax Evasion, and Inequality

Source: Authors' research results.

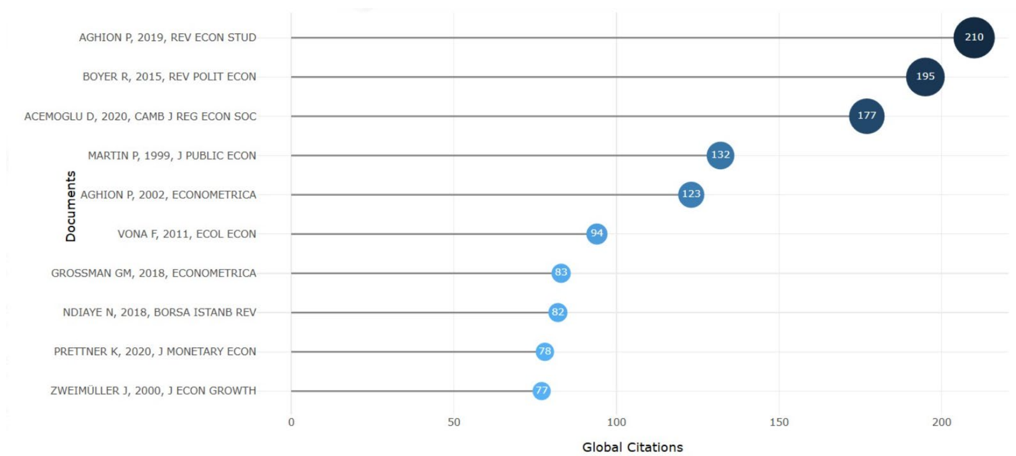

Figure 4. Top Globally Cited Authors in Innovation, Informality, Tax Evasion, and Inequality Research

Source: Authors' research results.

In figure 4 we focus on the most cited publications in this research area. The most cited document in our dataset is a paper by Philip Aghion in 2019 published in review of economic studies having 210 citations, followed by paper published in 2015 in review of political economy by Boyer. R received 195 citations. Acemoglu paper 2020 published in Cambridge journal of regional economics and society with 177 citations. These are the papers most influential in this research area. Other prominent papers emerge in the analysis as the paper of Martin P 1999 in journal of public economics) gathering 132 citation, different other studies come after as Vona F paper in 2011 published in ecological economics collecting 94 citations, and two other papers published Econometrica journal by Grossman GM (2018) with 83 citations, and Aghion P in 2002 with 123 citations, these papers are critical in shaping the literature around this topic, and serves as an important hup for scholars and researchers interested in this area.

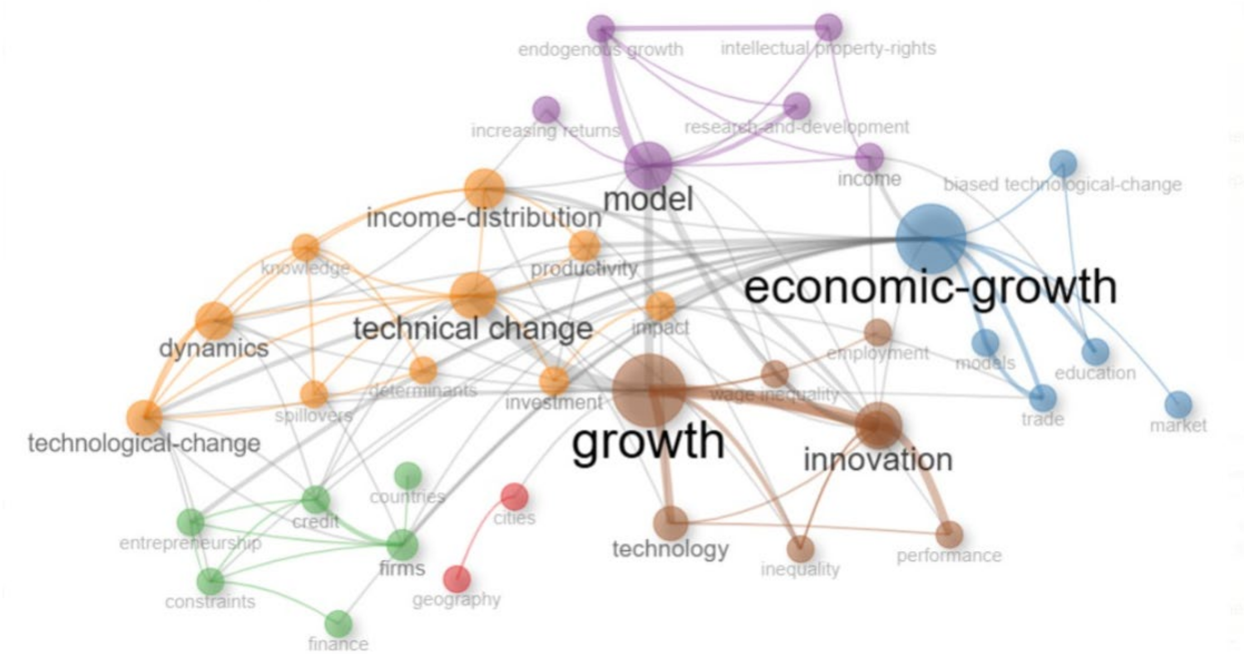

Figure 5. Keyword Co-occurrence Network in Informality, Innovation, Tax Evasion, and Inequality Research

Source: Authors' research results.

To better visualize the structure of research about these themes, we will use the co-occurrence network of keywords of the articles in our dataset. Figure 5 is visual demonstration of this network; at the heart of this network, we have “economic growth” and “growth” that appears to be the most prevalent keywords used in this research area. Growth and technological advancement are connected terms in the literature, and we can see this by the link between growth and innovation and technical change in our network, which further support the claim that technological advancement is a major driver of economic development. Another cluster in the network contains innovation, growth, inequality, employment, and wage inequality, this implies that the literature around these topics has evolved around whether technology is good or a bad for inequality, and whether it affect economic structure and income distribution. Several other clusters emerge in the network emphasizing the multidimensional nature of the area of research spanning from regional to international contexts, and from theoretical approaches to empirical models. This keyword co-occurrence map is strong evidence that these concepts are complex and intertwined, that requires further research and analysis to fully understand them for a better and clearer understanding.

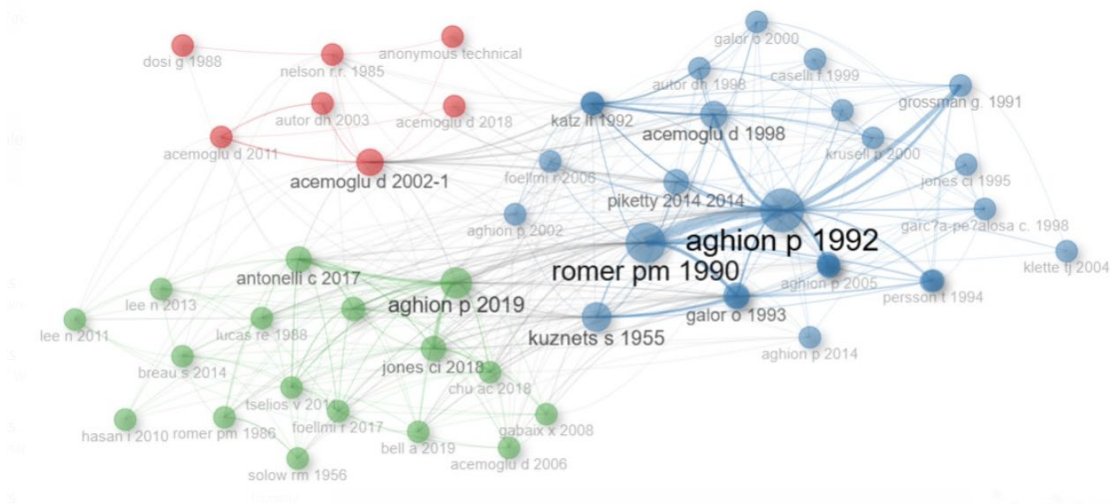

Figure 6. Paper Co-citation Network: Foundations of Innovation, Informality, Tax Evasion, and Inequality Studies

Source: Authors' research results.

The paper co-citation network provides a visual representation of the most frequently cited publications within the research domain of innovation, informality, tax evasion, and inequality. That further investigate the collaboration between authors. Figure 6 illustrates this network as expected most influential authors are in the blue cluster that focuses on innovation and economic growth theories such as Aghion P, Romer and Kuznets. Besides this, we can say that there is not a dominant paper. The first cluster, contain most of research on innovation and economic growth. Then we observe another cluster that contain some seminal works as Solow 1956, and Lucas 1988, that are connected to more recent studies such as Antonelli 2017, and Aghion 2019. The main issue here is that we see a dominance of publication that are more related to innovation, growth and technological advancement, without any significant presence of other topics, given that these topics are studied separately, and that innovation related topics are gaining more focus than before.

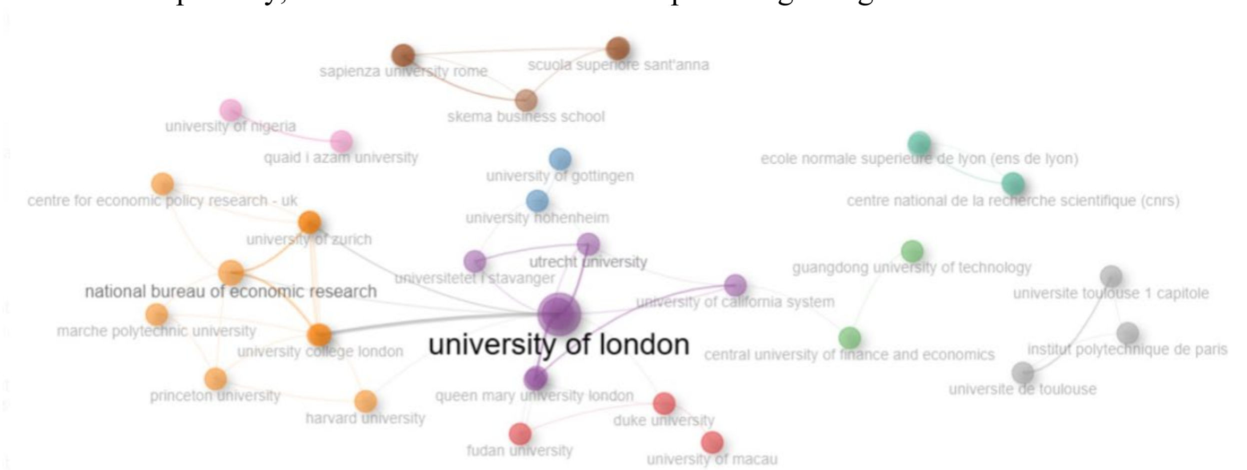

Figure 7. Institutional Collaboration Network in Informality, Innovation, Tax Evasion, and Inequality Research

Source: Authors' research results

Figure 8. Country Collaboration Network for Research on Informality, Innovation, Tax Evasion, and Inequality

Source: Authors' research results.

Figure 8 shows the top contributing countries in publishing in these areas of research. This list is predominantly by developed countries, such as USA, China, Italy and UK. The strongest collaboration links are between USA, China, Italy and UK. While in term of international institutions collaboration in Figure 7, university of London and queen Mary university of London are the most prolific institutions in the specific area. While we can also notice in the non-English speaking countries other institutions such as Sapienza University Rome, Fudan university, and Utrecht university.

Discussion

In this paper we used a bibliometric analysis approach, that outlined the evolution, the key concepts and influential authors and institutions in this area of research, but our approach has some drawbacks. First the use of the Web of Science platform as an only source of data and articles might have neglected different articles from other databases, such as Scopus. Second, using English as a unique language for this research might have led to an exclusion of academic research of non-English authors. Our findings show increased attention and focus on these concepts in recent years, with an increase in academic production in this area plus the diversity in publication journals that further emphasize the multidisciplinary nature of these concepts. But the main observation is the absence of significant studies on tax evasion or informality in this literature, and the absence of joint studies that deal with these topics together. For example, we can see that innovation and tax evasion are still not connected in the existing literature, with no integration of tax evasion or informality theories with innovation and growth models. The international collaboration indicates that there is an increasing intention and contribution from developing countries in Africa, Asia and south America even with the language barrier, but still without an inclusive framework that analyze these phenomena together the gap will continue to exist with no full understanding on how these concepts interact, or how informality or evasion behaviors may affect equity and efficiency in modern societies.

Conclusion

This study discusses a bibliometric analysis about four interrelated concepts, innovation, inequality, tax evasion and informality, of relevant academic publications in this area from different perspectives, revealing different structures, academic trends and emerging themes. Through the analysis of the web of science databases over the time period between 1998 and 2025, we've collected a set of 108 documents by 245 different authors. This analysis mainly discusses the most influential researchers in this area, reference sources, leading countries and institutions, and emergence of keywords. The analysis shows the upward trend in the number of publications, and increased number of citations recently, these fields have become a center of attention of academics with an annual publication growth of 6%. The dominant research areas are innovation and economic growth. While the most influential researchers in the field of innovation, inequality tax evasion and informality are Aghion P, Romer PM, and Acemoglu D that their main focus is on technological advancement and economic growth theories. This highlights the gap in literature, where the relationships between these themes are still undiscovered.

The attention to this complex relationship has increased due to current international circumstances that require a broader understanding of these themes. Despite this increased focus, still this area requires more efforts to bridge the theoretical frameworks to empirical models and studies. Future research should be built on the existing empirical models and theoretical frameworks, combining both quantitative and qualitative approaches, not only for academic purposes but also to incorporate a policy-oriented approach that will provide key insights for policy makers aiming to design policies that leverage the potential gains from innovation in order to guarantee sustainability, equality, and inclusivity for all economic agents. Finally, our bibliometric analysis shed light on the existing literature, highlighting the academic trends and potential literature gaps. For future research, we should work on developing and studying these concepts jointly given their intertwined relationship, studying innovation without considering its impact on informal economy, would limit the benefits of innovation as also informal agents may misuse these innovative technologies in order to circumvent regulations. in addition, neglecting the effects of innovation on tax evasion behaviors and how it may impact the distribution of wealth and income would lead to flawed policies that may give opposite results to what is expected, which may distort markets, widen the inequality gap, and increase evasion behaviors.

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