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### Systematic Review Research on Personal Income Tax in Vietnam

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#### Abstract

This article aims to evaluate research trends on personal income tax in Vietnam based on documents in the Openalex database from 2010 - 2023. Research results show that there have been 189 Articles about personal income tax in Vietnam indexed in Openalex from 2010 to 2023. Regarding frequently mentioned content, 705 keywords are appearing in articles, and 21 keywords appear 30 times or more. The two keywords that are most interested in by researchers are "Biology" and "Ecology". Regarding authors participating

in the research, 427 authors are participating in writing on the topic of personal income tax, of which author Bin Chen is the author with the most articles with 7 articles and 181 corresponding citations. In all, 40 countries publish articles related to personal income taxes. England has the most articles with a total of 25 articles, with a total of 456 citations. Finally, through a systematic literature review, many topics have been identified that will be important research points for future studies on personal income tax.

**Keywords:** Personal Income Tax, Systematic Document Review, VOSviewer

#### 1. Introduction

The personal income tax law in Vietnam was promulgated in 1990 and has been amended and supplemented 6 times to date. This is a tax aimed at contributing to increasing state budget revenue to meet implementation needs. socio-economic development tasks. Personal income tax must ensure fairness in regulating the income of social strata, ensuring reasonable mobilization of the population's income. There have been many studies in many different countries on personal income tax in Vietnam. Therefore, in this study, it helps readers grasp the development and quality of information about the current situation of "personal income tax" through the frequency of keyword use, number of citations, number of Authors and co-authors are cited over time. At the same time, it helps future researchers know the trends of this topic over time.

The article clarifies the following research questions, including Q1: What is the number of articles related to personal income tax in Vietnam from 2010 to 2023? Q2: What topics are the keywords grouped into? And have these keywords changed and emphasized over time? Q3: Which authors and countries are influential and have published many publications on this content? To answer the above questions, the study reviewed 189 articles published in the period 2010-2023. Research conducted through bibliometric analysis makes a great contribution to the research community because, through bibliometrics, a valuable amount of information can be collected about a topic. By reflecting on what has been done and what needs to be researched in the future, the article aims to add to the literature on different methods and contexts to support personal income tax researchers. The research is divided into parts: Defining the conceptual foundation, applied methods, research results, and concluding remarks.

#### 2. Theoretical Basi

Currently, personal income tax in Vietnam is being implemented according to the Personal Income Tax Law 2007, effective from January 1, 2009; Decree 65/2013/ND-CP guiding the Law on Personal Income Tax and the Law amending and supplementing a number of articles of the Law on Personal Income Tax; Decree 91/2014/ND-CP amending Decrees on tax regulations; and Decree 12/2015/ND-CP guiding the Law amending and supplementing a number of articles of Tax Laws and amending and supplementing a number of articles of Tax Decrees.

Personal income tax is a direct tax calculated on the taxpayer's income after deducting tax-free income and family deductions. Personal income tax is one of the important sources of revenue for the budget. It is the duty and right of every citizen to contribute to the development of the country. Subjects who must pay personal income tax include: Individuals residing and individuals not residing in Vietnam with taxable income. According to Article 3 of the Personal Income Tax Law 2007

(amended in 2014), income subject to personal income tax includes the following types of income: Income from business; Income from salaries and wages; Income from capital investment; Income from capital transfer; Income from real estate transfer; Income from winning prizes; Income from copyright; Income from franchising; Income from inheritance is securities, capital shares in economic organizations, business establishments, real estate and other assets that must be registered for ownership or use; Income from receiving gifts of securities, capital shares in economic organizations, business establishments, real estate and other assets must be registered for ownership or use. Currently, there are 3 ways to calculate personal income tax from salaries and wages for 3 different subjects. Calculated according to the partially progressive tax schedule: For resident individuals signing labor contracts with a term of 3 months or more; 10% deduction for individuals who sign a labor contract with a term of less than 3 months or do not sign a labor contract; 20% deduction for non-resident individuals who are usually foreigners.

### 3. Method

This study uses the systematic literature review method SLR (Systematic Literature Review) of Tranfield *et al.* (2003)<sup>[7]</sup>. Sample selection for the study was based on PRISMA (priority items for systematic reviews and meta-analyses) originally proposed by Liberati *et al.* (2009)<sup>[5]</sup> and updated in 2021 by Page *et al.* (2021)<sup>[6]</sup>. The PRISMA process is based on three steps: Identification, screening and study inclusion.

As a first step, the author begins by selecting a database to collect articles to include in the study. The database chosen is OpenAlex, known as a free database, connecting data points to create a comprehensive, interconnected database of scientific research systems. Data was collected on April 4, 2024, with the use of the following keywords "Personal income tax" and "Vietnam". In the data filtering field, the author chose to filter keywords by "Fulltext". Search period, the author selected from 2010-2023. The results were 337 documents with the keywords "Personal income tax" and "Vietnam" in the article content published in the period from 2010- 2023.

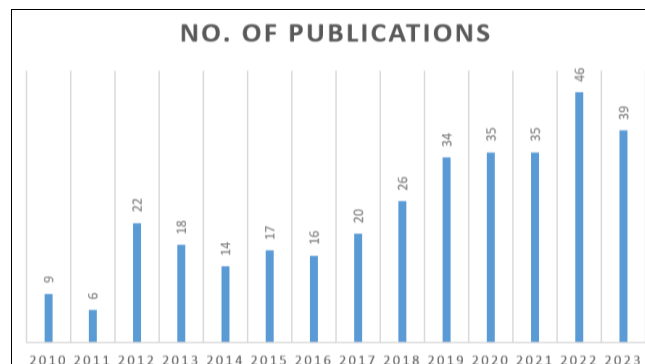
In the second step, the author screened to remove inappropriate documents through technical screening and content screening. For technical screening, documents of the following types: Paratest, book-chapter, book, and thesis will be eliminated by deselecting. For content screening, documents are pre-read to eliminate documents with irrelevant content even though they contain search keywords. The results after filtering showed that all 337 results met the filtering conditions for inclusion in the study. The remaining number of documents after the two steps is analyzed as a whole in the SLR document system and entered into VosViewer software to analyze keywords and co-citation analysis. The results of SLR analysis are presented in tables and graphs. From the analysis results, the study finds popular research directions, names the research direction, and suggests further research directions related to the topic of Personal Income Tax.

### 4. Result

#### Statistics on year of publication

From 2010 - 2023, a total of 337 articles on personal income tax in Vietnam were indexed in Openalex with an average of

14 articles published each year. The number of articles increases gradually over the years. 2011 was the year with the least number of articles published with 6 articles. But by 2022, the number of articles has increased to 46 articles. From the statistical results of publication frequency each year, it shows that authors are having a strong interest in the topic of personal income tax in Vietnam.

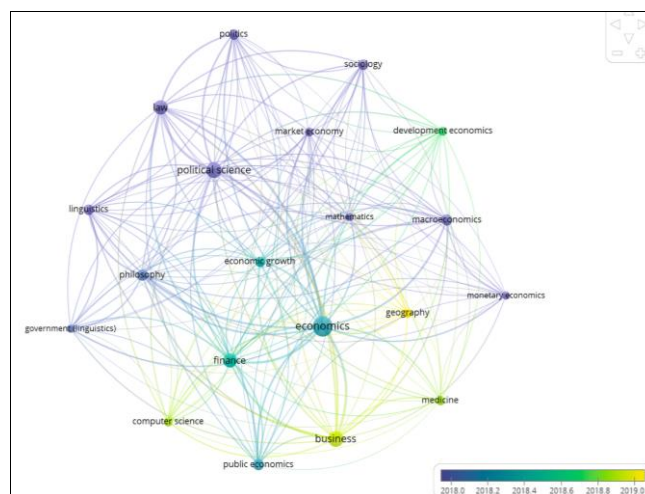


Source: Author compiled research

Fig 1: Chart of number of publications and citations by year

#### Keyword analysis results

To answer the question, about the topic of personal income tax in Vietnam, and what content is of interest to researchers, the author learns about keywords that appear frequently in published publications. Among the 941 keywords that appeared, the research selected keywords that appeared 50 times or more, and 20 keywords met this condition. Keywords are evaluated by Vosviewer software based on the number of occurrences and total link strength. The group of keywords that appear 50 times or more and are evaluated according to the time of appearance is shown in Fig 1. Keywords are divided into 4 groups, with 190 links and total link strength is 5655. Group 1 includes keywords: Development economics, economic growth, geography, mathematics, medicine, sociology. Group 2 includes business, computer science, economics, finance, macroeconomics, monetary economics. Group 3 includes keywords: Government, linguistics, philosophy. Group 3 includes law, political science, and politics. Fig 1 also shows keywords of interest over time. The brighter the keywords, the more interest they have received in recent periods.



Source: Author compiled research

Fig 2: Results of keyword analysis over time

### Co-authorship analysis

To explore the trend of collaboration in research on personal income tax, this study analyzed co-authorship relationships between individual authors and between organizations. According to Benoit *et al.* (2018)<sup>[1]</sup>, the analysis results help improve understanding of research collaboration and help discover influential researchers. In the period from 2010 to 2023, there are 645 authors participating in writing on the topic of personal income tax in Vietnam. Among them, there are 03 authors appearing 3 times, the results are shown in Table 1. These are the authors, Bruce Chapman, International Monetary Fund, and Keshab Bhattarai.

**Table 1:** Results of author analysis

S. No	Author	Documents	Citations	Total link strength
1	Bruce Chapman	3	17	0
2	International Monetary Fund	13	16	0
3	Keshab Bhattarai	3	19	0

Source: Author compiled research

### Country analysis with articles on personal income taxes

The author also conducted research on the countries with the most articles on this topic. This result is shown in Table 2. A total of 60 countries have authors publishing articles related to personal income tax in Vietnam. Find out which countries have articles about personal income in Vietnam 15 times or more, including 45 countries, including United Kingdom, United States, Australia, Indonesia, and Vietnam.

**Table 2:** Results of country analysis

S. No	Country	Documents	Citations	Total link strength
1	United Kingdom	19	772	11
2	United States	64	1091	11
3	Australia	17	235	8
4	Indonesia	22	318	5
5	Vietnam	36	135	5

Source: Author compiled research

### Organizational analysis has articles on personal income tax

Table 3 shows the organizations (universities) with many publications on personal income tax in the period 2010-2023. The results show that there are 313 organizations with authors participating in writing articles about personal income tax in Vietnam. The International Monetary Fund is the workplace of the authors with the most publications, with 8 articles corresponding to 1288 citations. Next is the University of Indonesia with 7 articles and 260 citations. The most citations belong to the World Bank with 449 citations.

**Table 3:** Results of organizational analysis

S. No	Organization	Documents	Citations	Total link strength
1	Australian National University	5	31	0
2	International Monetary Fund	8	128	0
3	University of Finance – Marketing	5	7	0
4	University of Indonesia	7	260	0
5	World Bank	6	449	0

Source: Author compiled research

### 5. Conclusion

In this study, we evaluated global publications on personal income tax in Vietnam indexed in the Openalex database published between 2010 and 2023 to provide insights into the number of publication volumes, publishing journals, keyword network, and co-authorship network. This study used the bibliometric method with the help of several statistical and data visualization applications to explore research trends in the content of personal income tax in Vietnam.

Research results show that there have been a total of 337 articles on personal income tax in Vietnam indexed in Openalex from 2010 to 2023. Regarding the number of publications, 2022 is the year with the highest number of articles. Largest publication with 46 articles on personal income tax in Vietnam. Regarding frequently mentioned content, there are 941 keywords appearing, of which 20 keywords appear 50 times or more. In the period from 2010 to 2023, 645 authors participated in writing on the topic of personal income tax in Vietnam. Among them, there are 03 authors appearing 3 times, the results are shown in Table 2. These are the authors, Bruce Chapman, International Monetary Fund, and Keshab Bhattarai. In all, 60 countries publish articles related to personal income taxes. The research results have contributed to the general theoretical basis, serving as a basis for reference studies on personal income tax in Vietnam. Data collected from richer sources such as Scopus or Web of Science are suggestions for further research on personal income tax in Vietnam. In addition, personal income tax is a tax law used in many countries, future studies can systematically study the literature in different countries to assess the level of interest in tax policy. in each different country.

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