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Hybrid Work Models in Tax Administration: A Systematic Literature Review

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Abstract: *This paper presents a systematic review of research on hybrid work arrangements within tax administration contexts. The impetus for this review stems from a notable disconnect: while hybrid work has become a permanent feature of organizational design across knowledge-intensive public institutions, tax administration scholarship remains heavily focused on taxpayer-facing digitalization, compliance technologies, and revenue metrics rather than exploring how hybrid structures operate inside revenue bodies. Following PRISMA 2020 guidelines, we systematically examined English-language peer-reviewed articles and authoritative institutional publications released between 2020 and 2026. Our final corpus comprised twenty-seven sources spanning tax administration, digital government, public management, and hybrid-work domains. Five principal findings emerged from this synthesis. First, hybrid work in tax settings is more accurately characterized as a socio-technical operating framework than merely a distribution of work between office and home locations. Second, sustainable hybrid arrangements depend fundamentally on digital infrastructure, secure access systems, workflow digitization, and task designs tailored to specific roles. Third, observable benefits manifest primarily in operational continuity, staff retention, job satisfaction, and certain productivity measures. Fourth, the literature consistently identifies risks concerning collaboration, social connection, innovation capacity, performance assessment, and tasks involving sensitive or confidential information. Fifth, direct empirical evidence from tax administrations remains sparse, fragmented, and methodologically constrained. This study contributes a conceptual framework specific to tax administration, advances five research propositions aligned with our review objectives, and proposes an agenda for future comparative, longitudinal, and function-specific investigations. We conclude that hybrid work can enhance tax administration performance, but only when supported by deliberate socio-technical design, secure digital operating models, and leadership systems that sustain coordination, trust, and knowledge exchange.*

Keywords: Hybrid work; tax administration; remote work; digital government; socio-technical systems theory; public sector; systematic literature review

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INTRODUCTION

Hybrid work has evolved from a crisis-driven response into a lasting organizational arrangement for knowledge-intensive institutions. Contemporary scholarship indicates that hybrid work can no longer be understood simply as a division between office and home; instead, it encompasses dynamic combinations of modality, location, and temporality that fundamentally reshape work coordination, supervision, and evaluation (Lauring & Jonasson, 2025; Vartiainen & Vanharanta, 2024). Broader reviews examining post-pandemic remote and hybrid work similarly conclude that today's workplace raises fresh questions about trust, collaboration, managerial control, employee wellbeing, and technological dependency (Mahadevan et al., 2025; McPhail et al., 2024).

These considerations carry particular weight in tax administration settings. The OECD observed that many revenue bodies transitioned substantial portions of their workforce to remote operations during the pandemic, and post-pandemic policy decisions now demand careful deliberation because remote and hybrid arrangements simultaneously affect information technology, employment policy, and organizational culture (OECD, 2021). Concurrently, tax administrations are undergoing extensive digital transformation. Comparative OECD evidence reveals widespread adoption of digital identity systems, APIs, and direct data exchange between business systems and tax authorities, while artificial intelligence is increasingly integrated into services, analytics, and case selection processes (OECD, 2025a, 2025b). The World Bank (2022) and Nose and Mengistu (2023) similarly demonstrate that digital transformation in revenue administration has become central to revenue mobilization, process efficiency, and compliance management.

Nevertheless, a significant research gap persists. The digital tax administration literature has developed considerably around themes such as e-services, digital transformation, data utilization, automation, and compliance support (Bassey et al., 2022; Mpofu, 2024; Nose & Mengistu, 2023). Conversely, the hybrid-work literature is rich with findings on employee outcomes, productivity, collaboration, and leadership in firms and public organizations broadly (Bloom et al., 2024; Jaß et al., 2024; Wirth et al., 2025; Yang et al., 2022), yet rarely examines tax administration as a distinct context. This omission matters because revenue bodies handle confidential taxpayer information, compliance workflows, case-based decision processes, tightly regulated procedures, and heterogeneous task portfolios that are not equally amenable to hybridization.

Accordingly, the central question has shifted from whether tax administrations can digitalize to how hybrid work can be designed to simultaneously protect operational resilience, confidentiality, service continuity, staff motivation, and administrative performance. This review addresses this question by synthesizing evidence across tax administration, digital government, and hybrid-work research and translating that evidence into a tax-administration-specific conceptual model.

The review pursues five interconnected objectives: Map the principal conceptual, empirical, and policy conversations on hybrid work models in tax administration and closely related public-sector

settings; Clarify the core concepts required to study hybrid work in revenue bodies; Identify the theoretical lens best suited to explaining hybrid work in tax administration; Synthesize the principal enablers, risks, and organizational outcomes reported in the literature and Develop research propositions and a conceptual framework to guide future primary studies.

This review offers three contributions. Substantively, it reframes hybrid work as an internal tax administration concern rather than a peripheral human-resources question. Conceptually, it integrates tax administration digitalization research with public-sector hybrid-work research through a socio-technical systems lens. Practically, it provides a policy-relevant synthesis to help revenue bodies design hybrid arrangements that are secure, role-sensitive, and performance-oriented.

LITERATURE REVIEW

The literature relevant to this investigation comprises three overlapping streams. The first examines hybrid and remote work as evolving forms of work organization, focusing on conceptual clarity, productivity, collaboration, innovation, retention, wellbeing, and performance evaluation (Bloom et al., 2024; Gibbs et al., 2024; Lauring & Jonasson, 2025; McPhail et al., 2024; Myllymäki et al., 2025). The second addresses public-sector and public-administration experiences of hybrid and telework arrangements, attending to regulatory frameworks, leadership, technical infrastructure, social relationships, and employee engagement (GAO, 2025; Jaß et al., 2024; Lewis et al., 2024; OPM, 2024, 2025; Wirth et al., 2025). The third concerns digital transformation of tax administration, where the dominant focus is on e-services, data integration, automation, artificial intelligence, compliance, and revenue performance (Bassey et al., 2022; Mpofu, 2024; Nose & Mengistu, 2023; OECD, 2025a, 2025b; World Bank, 2022).

Individually, these streams offer valuable insights. Collectively, however, they remain fragmented. Hybrid-work research often insufficiently specifies the public-law, confidentiality, and process-rigidity conditions that shape work in revenue bodies. Tax administration research, in turn, typically treats digitalization as a taxpayer-service or compliance issue and pays less attention to workforce configuration, hybrid coordination, and internal collaboration. The result is a fragmented knowledge base in which the enabling conditions for successful hybrid work in tax administration remain undertheorized.

CONCEPTUAL CLARIFICATION

Hybrid Work

Hybrid work refers to an ongoing pattern of switching between traditional and non-traditional work modes across multiple dimensions of work. Lauring and Jonasson (2025) conceptualize hybrid work as a multidimensional phenomenon involving shifts in modality (face-to-face versus digital interaction), location (co-located versus distributed work), and temporality (synchronous versus asynchronous coordination). Vartiainen and Vanharanta (2024) contend that hybrid work should

not be reduced to a fixed ratio of office days and home days; rather, it should be understood as a systemic configuration that combines work goals, employee needs, technologies, and organizational routines. In this review, hybrid work is therefore treated as a designed socio-technical arrangement rather than a mere scheduling preference.

Tax Administration

Tax administration refers to the institutional systems, processes, technologies, and human arrangements through which governments assess liabilities, provide taxpayer services, manage returns and payments, undertake compliance risk management, conduct audit and enforcement activities, and maintain data integrity and public accountability. Contemporary tax administration research emphasizes that revenue bodies are increasingly data-intensive and technology-enabled organizations whose effectiveness depends on secure information flows, interoperable systems, digital service channels, and capable staff (Nose & Mengistu, 2023; OECD, 2025a, 2025b; World Bank, 2022). Tax administration is thus simultaneously a legal-administrative function and an information-management function.

Hybrid Work Models in Tax Administration

Within tax administration, hybrid work models may be defined as formalized work arrangements through which staff alternate between office-based and remote work while remaining connected through secure digital infrastructure, workflow systems, managerial controls, and shared service standards. This definition differs from generic hybrid work in two important respects. First, tax administration work is unevenly distributed across functions: taxpayer services, analytics, policy support, debt management, audit preparation, field operations, legal review, and internal administration do not have identical hybrid-work suitability. Second, the institutional environment is more constraint-intensive because taxpayer confidentiality, records integrity, chain-of-custody requirements, and compliance-sensitive decision processes create stronger demands for secure access, traceability, and procedural discipline. The concept therefore requires a task-sensitive and security-sensitive interpretation.

On this basis, hybrid work models in tax administration can be analytically decomposed into five dimensions: work-location design, digital workflow maturity, data-security architecture, managerial coordination mechanisms, and employee capability and wellbeing. These dimensions recur throughout the reviewed literature and form the building blocks of the conceptual framework developed later in this paper.

THEORETICAL REVIEW

This study adopts Socio-Technical Systems Theory (STS) as its principal explanatory lens. STS posits that organizational performance depends on the joint optimization of social and technical subsystems rather than on changes to technology or human behavior alone. In a recent reformulation for the digital era, Govers and van Amelsvoort (2023) demonstrate that digital transformation requires organizations to redesign technology, tasks, relationships, and governance

simultaneously. This makes STS highly suitable for tax administration, where digital tools, confidentiality protocols, work routines, decision hierarchies, and staff interactions are deeply interdependent.

Applied to hybrid work, STS implies that work outcomes in tax administrations cannot be explained by location choice alone. The technical subsystem includes secure connectivity, case-management systems, digital identity, records platforms, audit trails, workflow automation, and data access controls. The social subsystem includes managerial supervision, coordination norms, face-to-face rhythms, team cohesion, digital literacy, role clarity, and performance evaluation. Hybrid work becomes effective only when both subsystems are aligned. If remote or hybrid work expands without sufficient secure infrastructure, digitized workflows, or leadership routines, performance and trust may deteriorate. Conversely, when technical and social design are jointly aligned, hybrid work can support continuity, efficiency, and staff retention.

STS is especially relevant for tax administrations because the literature increasingly describes them as digitally transforming organizations whose core operations depend on information quality, system interoperability, workflow digitization, and staff capability (Bassey et al., 2022; OECD, 2025a, 2025b; World Bank, 2022). It also resonates with recent hybrid-work research in public administration showing that infrastructure, leadership, work design, and social resources jointly shape employee engagement and health-related outcomes (Jaß et al., 2024; Wirth et al., 2025).

RESEARCH PROPOSITIONS

Consistent with the logic of a systematic review, we advance propositions rather than hypotheses. Based on the literature and the STS lens, the following propositions are advanced for future empirical testing:

P1: In tax administration, hybrid work is best conceptualized as a socio-technical operating model that combines location flexibility with digitally mediated coordination, secure information handling, and role-specific work design.
P2: Sustainable hybrid work in tax administration depends positively on the joint adequacy of digital infrastructure, secure access architecture, workflow digitization, and managerial coordination mechanisms.
P3: Where these socio-technical conditions are present, hybrid work is likely to improve continuity of operations, retention, job satisfaction, and selected administrative performance outcomes.
P4: Weak social proximity, poor performance-evaluation routines, and low knowledge-sharing intensity weaken the positive effects of hybrid work and increase the risks of coordination failure, innovation loss, and perceived inequity.

P5: The effects of hybrid work are function-contingent; analytical, advisory, and many service and support roles are more amenable to hybridization than field, enforcement, and highly confidentiality-intensive functions.

EMPIRICAL REVIEW

Hybrid Work Outcomes in General and Knowledge-Intensive Settings

Recent empirical evidence demonstrates that hybrid work can generate substantial benefits, but the effects are conditional rather than automatic. In a randomized trial involving 1,612 employees, Bloom et al. (2024) found that a hybrid schedule improved job satisfaction and reduced quit rates by approximately one-third without damaging performance ratings or promotion outcomes. This represents one of the strongest causal studies in the field and supports the argument that well-designed hybrid work can preserve core output while strengthening retention.

However, the literature also cautions that hybrid and remote work may alter knowledge-sharing patterns. Using behavioral data from more than 60,000 information workers, Yang et al. (2022) showed that firm-wide remote work made collaboration networks more static and siloed, with fewer bridging ties and less synchronous communication. Gibbs et al. (2024) further report that firms worry about the innovation costs of reduced in-person interaction and show that remote and hybrid arrangements may dampen idea generation under some conditions. Myllymäki et al. (2025) add that evaluating performance in mobile and distributed work settings becomes more difficult because digital work leaves fragmented and uneven performance signals. These findings are especially relevant for tax administrations because audit, enforcement, interpretation, and case-handling functions often depend on tacit coordination and cumulative learning across teams.

Hybrid Work in Public Administration and Government

Public-sector evidence broadly supports the value of flexible work, but it also highlights stronger institutional constraints than those typically observed in private firms. Lewis et al. (2024) found that frequent telework increased federal employees' satisfaction with their jobs, advancement opportunities, fair treatment, supervisors, and co-workers, and reduced turnover intentions. OPM (2024) similarly reported improvements in recruitment, retention, performance, productivity, and cost savings when telework was used as part of hybrid work environments across U.S. federal agencies. These benefits suggest that public organizations can use hybrid work strategically rather than merely defensively.

At the same time, public administration research consistently emphasizes the importance of context. Jaß et al. (2024) show that hybrid workers in German public administration experience both new demands and new resources, especially regarding work organization and social relationships. Wirth et al. (2025) found that employees with lower face-to-face contact reported higher fear of missing out and weaker team cohesion and empowering leadership, while team cohesion and work-design competencies were positively associated with work engagement. GAO (2025) concluded that the effects of remote work on agency performance are not yet being

evaluated consistently across federal agencies, reinforcing the importance of deliberate performance frameworks. Together, these studies imply that public institutions need stronger policy clarity, role-specific arrangements, and explicit managerial routines for hybrid work than is often assumed in generic workplace debates.

Digital Capability, Leadership, and Social Proximity

Digital literacy and leadership emerge as recurring mediators of hybrid-work success. Deschênes (2024), using data from 5,141 public service workers, found that technical digital literacy was associated with the use of collaborative technologies and that collaborative technology use improved perceived social proximity in hybrid work. Liao et al. (2024) likewise show that digital leadership strengthens the pathway from telework resources to job performance, while Stenling et al. (2025) report that remote work intensity influences performance indirectly through leadership behaviors and employee work motivation. These studies suggest that hybrid work requires more than access to devices; it also requires digital competence, communication discipline, and leadership models suited to distributed work.

For tax administrations, this point is critical. Revenue bodies do not merely need staff who can log on remotely; they need staff and managers who can sustain secure case handling, digital communication, escalation protocols, and service consistency while working across distributed settings. The relevance of digital transformation leadership in public organizations has recently been reinforced by van Roekel et al. (2025), who validated a public-value-centered leadership scale covering vision, collaboration, employee guidance, internal processes, and outputs.

Tax Administration Digitalization and Its Relevance for Hybrid Work

Direct tax administration studies rarely focus on hybrid work per se, but they provide strong evidence on the enabling environment that hybrid work would require. Bassey et al. (2022) synthesized ninety-six publications and concluded that successful digital tax administration depends on context, stakeholders, technology, and demonstrated results. Their framework is important because it shifts attention from narrow technology acceptance toward a broader digital ecosystem. World Bank (2022) similarly argues that digital transformation in tax and customs administrations is a strategic process involving technology integration, data management, maturity assessment, and workforce capability. Mpofu (2024) concludes that digital transformation plays a fundamental role in tax administration by reducing administrative and compliance costs, improving process efficiency, and strengthening transparency, though challenges such as poor infrastructure and weak digital skills remain.

Cross-country institutional evidence reaches similar conclusions. Nose and Mengistu (2023) show that digital tax administration operations are associated with improved performance outcomes, but revenue gains depend on accompanying policy, legislative, administrative, connectivity, and staff-capability reforms. OECD (2025b) documents that most Forum on Tax Administration members now use digital identity, APIs, and direct system-to-system data exchange, while OECD (2025a) reports that artificial intelligence is being adopted rapidly to support better services, case selection,

and efficiency. These studies do not directly test hybrid work, but they make a critical point: once tax administration work is increasingly digitized, the organizational question of where work is done becomes inseparable from the question of how work is digitally coordinated and secured.

Why Tax Administration Is a Distinctive Setting

Tax administration is not just another office-based public organization. It combines confidential data environments, rule-bound processing, citizen-facing service, and case-based compliance work. OECD (2021) explicitly notes that sustained remote working in tax administrations touches information technology, employment policy, and organizational culture simultaneously. This means that hybrid work in revenue bodies cannot be designed by generic flexibility principles alone. It must respond to the differential suitability of functions, the need for audit trails and data security, the preservation of knowledge exchange, and the maintenance of public trust in impartial administration.

For this reason, hybrid work in tax administration should be understood as a question of operating model design. It requires decisions about which functions can be hybridized, what kinds of digital tools and records systems are needed, how confidentiality risks are mitigated, how case collaboration is maintained, and how leaders distinguish visible attendance from actual contribution. The literature strongly suggests that these design questions remain insufficiently studied in direct tax administration research.

LITERATURE GAP

Three interrelated gaps emerge from the review. First, there is a context gap. Hybrid-work research is expanding rapidly, but most high-profile studies focus on private firms, technology workers, or public organizations in general rather than on revenue bodies. Tax administration research, meanwhile, focuses mainly on digital services, automation, compliance, and revenue performance rather than workforce design. As a result, hybrid work in tax administration remains under-specified as a research field.

Second, there is a conceptual gap. Much of the literature still treats hybrid work as a scheduling issue, while digital tax administration studies often treat technology as a service-delivery issue. Few studies integrate work-location design, secure workflow systems, managerial coordination, social proximity, and function-specific task suitability into a single explanatory model for tax administrations.

Third, there is a methodological gap. Direct evidence from tax administrations is thin, dominated by policy reports, conceptual discussions, and broad digitalization studies. There is very limited comparative, longitudinal, or function-level evidence on how hybrid work affects productivity, collaboration, confidentiality management, staff wellbeing, innovation, and service continuity inside tax administrations. This review addresses these gaps by developing a tax-administration-specific socio-technical framework and a proposition-led agenda for future research.

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METHODOLOGY

This study adopts a structured systematic literature review design guided by PRISMA 2020 principles and aligned with the reporting logic of the PRISMA 2020 statement (Page et al., 2021). Because the field is still emerging and multidisciplinary, the review intentionally combines peer-reviewed academic sources with high-authority institutional reports. This is consistent with recent public-management and digital-government reviews that treat policy and institutional evidence as analytically important where formal peer-reviewed evidence is still limited (Haug et al., 2024; McPhail et al., 2024).

The review covered the period January 2020 to March 2026 in order to align with the user requirement that citations remain within 2020–2026 and because hybrid work became a major organizational issue during and after the pandemic. Search activity focused on web-accessible journal platforms and high-authority repositories, including ScienceDirect, SpringerLink, Nature, Taylor & Francis, OECD, IMF, World Bank, OPM, and GAO. The main search strings included combinations of "hybrid work", "remote work", "telework", "tax administration", "revenue administration", "public administration", "digital tax administration", and "digital transformation". Inclusion criteria were as follows: (i) publication between 2020 and 2026; (ii) English language; (iii) direct relevance to hybrid/remote work, public-sector distributed work, tax administration digitalization, or the organizational implications of digitally mediated work in revenue bodies; and (iv) sufficient conceptual, empirical, or policy substance to inform tax-administration-specific synthesis. Excluded were pre-2020 studies, purely anecdotal commentaries, and publications dealing exclusively with the personal tax liabilities of remote workers without organizational implications for administration.

To strengthen review rigor, each potentially eligible source was appraised against five criteria: topical relevance, methodological transparency, sectoral fit, evidentiary strength, and analytical transferability to tax administration. Sources that were descriptively useful but methodologically thin were used only for contextual support, while the final synthesis prioritized studies and reports with clear methods, explicit findings, and direct implications for socio-technical work design.
The final synthesis retained twenty-seven core sources: nineteen peer-reviewed journal articles or scholarly chapters and eight institutional reports or policy notes. Evidence was analyzed through thematic synthesis. First, studies were coded for conceptual focus, setting, method, and principal findings. Second, recurring themes were grouped under socio-technical categories. Third, the findings were translated into research propositions and a conceptual framework specific to tax administration.

Table 1. Review protocol summary

Item	Decision
Review design	Structured systematic literature review guided by PRISMA 2020 principles
Time boundary	January 2020 to March 2026
Search domains	Peer-reviewed journal platforms and authoritative institutional repositories
Core search terms	Hybrid work; remote work; telework; tax administration; revenue administration; digital tax administration; public administration
Inclusion logic	English-language sources with direct conceptual, empirical, or policy relevance to hybrid work and/or tax administration digitalization
Exclusion logic	Pre-2020 sources, anecdotal commentaries, and studies limited to personal remote-work tax liabilities without administrative implications
Final synthesis corpus	27 sources (19 scholarly; 8 institutional)
Synthesis method	Thematic analysis using socio-technical categories

RESULTS AND DISCUSSION

The synthesis reveals that hybrid work in tax administration can be organized around a socio-technical chain of causality. At the left side of the chain are enabling conditions: digital infrastructure, secure remote access, digitized workflows, leadership capability, and employee digital competence. At the center is hybrid work design: the pattern of attendance, the degree of asynchronous coordination, the role specificity of hybrid eligibility, and the norms governing meetings, records handling, escalation, and supervision. At the right side are organizational outcomes: continuity of operations, retention, service quality, productivity, engagement, collaboration, and innovation. This structure is consistent with the STS logic that outcomes are shaped by alignment rather than by isolated variables.

A first major result is that digital maturity is a precondition for sustainable hybrid work in tax administration. Tax administrations are increasingly organized around digital identity, APIs, machine-to-machine data flows, AI-supported analytics, and digitized services (OECD, 2025a, 2025b). World Bank (2022), Mpofu (2024), and Nose and Mengistu (2023) all show that internal process efficiency and revenue performance improve when digital capabilities mature. The implication for hybrid work is straightforward: remote and hybrid arrangements can only be sustained where core workflows, records systems, and communications are already digitally robust and secure. In this respect, tax administration differs from many private organizations because hybrid work depends not just on collaboration software but on legally defensible records, controlled case access, and auditable digital workflows.

A second result is that positive organizational outcomes are most likely when hybrid work is selectively designed rather than universally imposed. Bloom et al. (2024) provide strong evidence that hybrid work can improve retention and satisfaction without damaging performance, while OPM (2024) reports recruitment, retention, productivity, and cost benefits in the federal context. However, the same literature also warns against treating all roles as equally suitable for distributed work. Tax administration functions vary considerably. Analytical, service, policy, legal drafting, and many support roles are often easier to hybridize than field audit, physical inspections, certain enforcement functions, or activities requiring constant access to highly sensitive material. This supports Proposition 5 and suggests that role-mapping should be central to hybrid policy in revenue bodies.

A third result concerns coordination, leadership, and performance evaluation. The evidence consistently shows that hybrid work cannot be sustained by technology alone. Deschênes (2024) highlights the importance of technical digital literacy for collaborative technology use and social proximity; Liao et al. (2024) and Stenling et al. (2025) show that leadership quality shapes how telework resources translate into performance; van Roekel et al. (2025) demonstrate that digital transformation leadership in public organizations has strategic and operational dimensions. These findings are highly relevant for tax administrations, where leaders must balance trust, procedural compliance, workload allocation, taxpayer-service standards, and confidentiality obligations in distributed environments. Hybrid work therefore requires a move away from presence-based supervision toward evidence-based performance systems, structured communication rhythms, and role-appropriate escalation channels.

A fourth result is that collaboration and social cohesion remain the most fragile dimensions of hybrid work. Yang et al. (2022) found that remote work can increase knowledge silos and reduce bridging ties; Jaß et al. (2024) and Wirth et al. (2025) show that public administration employees experience both autonomy and strain, especially in relation to social relationships, team cohesion, and fear of missing out. Myllymäki et al. (2025) adds that performance signals are often fragmented in mobile telework. For tax administrations, these findings imply that hybrid work policies should include explicit in-person anchor points for onboarding, case conferencing,

mentoring, innovation, and cross-unit learning. Otherwise, distributed work may gradually weaken the tacit knowledge flows on which complex compliance and service functions depend.

A fifth result is that tax administration remains under-researched as a direct hybrid-work setting. OECD (2021) remains one of the few sources explicitly focused on remote working in tax administrations and it frames the issue as an organization-wide design challenge touching IT, policy, and culture. Most subsequent tax administration sources focus on digital transformation rather than hybrid workforce models. This means the field still lacks robust evidence on which functions in tax administrations are best suited to hybrid work, how confidentiality controls work in practice, how hybrid work affects audit quality or case backlogs, and whether citizen-facing outcomes improve or deteriorate under different models. The gap is therefore not simply one of quantity but of analytical precision.

Table 2. Representative evidence and implications for tax administration

Evidence cluster	Representative sources	Implication for tax administration
Conceptualization of hybrid work	Lauring & Jonasson (2025); Vartiainen & Vanharanta (2024)	Hybrid work should be treated as a multidimensional operating model, not a mere office/home ratio.
Retention and satisfaction effects	Bloom et al. (2024); Lewis et al. (2024); OPM (2024)	Hybrid work can support staff retention, satisfaction, and continuity when deliberately structured.
Collaboration and innovation risks	Yang et al. (2022); Gibbs et al. (2024); Myllymäki et al. (2025)	Revenue bodies need in-person anchor practices for tacit learning, innovation, and cross-unit coordination.
Digital literacy and leadership	Deschênes (2024); Liao et al. (2024); Stenling et al. (2025); van Roekel et al. (2025)	Secure collaboration, performance, and social proximity depend on digital capability and distributed leadership routines.

Evidence cluster	Representative sources	Implication for tax administration
Digital tax administration maturity	Bassey et al. (2022); OECD (2025a, 2025b); Nose & Mengistu (2023); World Bank (2022)	Hybrid work in tax administration is only sustainable where workflows, records, data exchange, and access controls are digitally mature.
Public-sector constraints	Jaß et al. (2024); Wirth et al. (2025); GAO (2025); OECD (2021)	Culture of presence, policy rigidity, role heterogeneity, and evaluation challenges make generic hybrid models insufficient.

The evidence supports the five propositions advanced earlier. Proposition 1 is supported by the conceptual literature and by tax administration digitalization research, both of which show that location flexibility must be embedded within a broader system of digital and organizational arrangements. Proposition 2 is strongly supported by OECD, IMF, World Bank, and public-administration studies emphasizing infrastructure, secure access, workflow digitization, and leadership. Proposition 3 is supported by causal and large-sample studies showing that hybrid work can improve retention, satisfaction, and selected performance outcomes. Proposition 4 is supported by evidence on knowledge silos, social isolation, fragmented performance signals, and weakened face-to-face interaction. Proposition 5 is supported by the tax administration literature's repeated emphasis on function-specific digital maturity and by public-sector studies showing that work design must fit task characteristics and institutional constraints.

Based on this synthesis, we propose a conceptual framework for future research. The framework starts with antecedent conditions: digital infrastructure, secure data architecture, workflow digitization, digital literacy, leadership capability, and organizational culture. These conditions shape hybrid work design through decisions on role eligibility, attendance cadence, communication norms, meeting architecture, records handling, and performance metrics. The design then influences outcomes in three domains: employee outcomes (satisfaction, engagement, retention, wellbeing), operational outcomes (continuity, timeliness, case flow, service quality), and knowledge outcomes (collaboration, learning, innovation, cohesion). The whole model is moderated by function sensitivity, regulatory rigidity, and the intensity of face-to-face contact. This framework is both analytically parsimonious and directly usable for future comparative studies across revenue bodies.

Table 3. Proposed socio-technical framework of hybrid work in tax administration

Antecedent conditions	Hybrid work design mechanisms	Expected outcomes
Digital infrastructure; secure remote access; workflow digitization; digital literacy; leadership capability; organizational culture	Role-based hybrid eligibility; attendance cadence; communication rules; meeting design; records-handling protocols; performance metrics; escalation channels	Employee: retention, satisfaction, wellbeing. Operational: continuity, timeliness, service quality, productivity. Knowledge: collaboration, cohesion, innovation, learning

The framework also clarifies why hybrid work in tax administration should not be debated in all-or-nothing terms. The literature does not support the view that office presence is always superior, nor does it support the idea that location no longer matters. Rather, the weight of current evidence points to contingent hybridity: the more codified, digitally routinized, and analytically mediated the work, the more feasible hybridization becomes; the more tacit, coordination-intensive, field-based, or confidentiality-sensitive the task, the more carefully hybridization must be bounded and supported. In practice, this means hybrid policy in revenue bodies should begin with task analysis and control design, not with blanket attendance rules.

The review indicates that hybrid work can become a durable strength for tax administrations, but only under conditions of socio-technical fit. This is the central insight of the study and the main reason why future research should move away from generic debates toward evidence on specific tax functions, differentiated hybrid designs, and measurable administrative outcomes.

CONCLUSION AND RECOMMENDATIONS

This systematic literature review set out to synthesize what is currently known about hybrid work models in tax administration. The review shows that the field is still emergent, but the available evidence already supports a clear conclusion: hybrid work in tax administration is viable and potentially valuable when it is designed as a socio-technical operating model. The strongest enablers are digital infrastructure, secure access architecture, workflow digitization, leadership capability, and role-sensitive work design. The main benefits are continuity of operations, retention, satisfaction, and selected productivity gains. The principal risks are weakened social proximity, collaboration silos, innovation loss, inconsistent performance evaluation, and confidentiality-management challenges. In short, hybrid work can strengthen tax administration, but it cannot be sustained by flexibility rhetoric alone.

Based on the review, five recommendations are advanced. First, tax administrations should avoid one-size-fits-all hybrid policies and instead classify functions according to task digitalizability,

confidentiality intensity, and coordination needs. Second, revenue bodies should treat secure digital workflow maturity as a prerequisite for hybridization rather than a parallel reform. Third, leadership development should be redesigned for distributed work, with emphasis on outcomes-based supervision, communication discipline, and digital coordination. Fourth, administrations should institutionalize collaboration safeguards such as anchor office days, structured case conferencing, mentoring routines, and onboarding arrangements. Fifth, hybrid-work evaluation should move beyond attendance statistics to include retention, timeliness, service quality, employee engagement, and knowledge-sharing indicators.

SUGGESTIONS FOR FURTHER STUDIES

Future studies should test the propositions developed in this review using comparative and longitudinal designs across national revenue bodies. There is a particular need for function-specific evidence on taxpayer service, audit, debt management, legal review, analytics, and field enforcement. Researchers should also examine the relationship between hybrid work and confidentiality management, case quality, backlog reduction, and citizen-facing service outcomes. Finally, future work should compare tax administrations across levels of digital maturity to identify which socio-technical capabilities are most decisive for sustainable hybrid work.

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