
Strategic Framing in Tax Communication: Reconsidering Policy Narratives Through Justice-Based Approaches

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ABSTRACT: This study explores the framing effects in tax policy communication and how they influence public perception, compliance behavior, and institutional trust across various political and cultural contexts. Framing refers to the strategic presentation of tax messages, which can significantly shape public understanding and attitudes. A structured narrative review was employed, synthesizing key empirical and theoretical contributions using targeted keyword searches across multiple databases, but without formal coding protocols as in a systematic review. Key search terms included "framing effects," "tax policy communication," "tax compliance," and "public perception of taxes." The review finds that justice-based framing—emphasizing fairness, social benefits, and moral responsibility—generates higher levels of tax compliance and public support. In contrast, framing taxes solely through economic efficiency tends to weaken public engagement. Contextual factors such as political ideology, media framing, and tax literacy strongly influence message reception. International comparisons further reveal that culturally adaptive framing strategies are more effective, particularly in participatory governance contexts. Despite promising findings, the literature lacks longitudinal studies and cross-cultural analysis. These results underscore the importance of developing tax communication strategies that are transparent, emotionally resonant, and tailored to diverse audiences. Policymakers are encouraged to integrate public feedback, expand tax education, and use digital platforms for interactive engagement. This study contributes to the field by identifying framing as pivotal in advancing equitable and sustainable tax systems..

Keywords: Tax Policy Communication; Framing Effects; Tax Compliance; Public Perception; Behavioral Economics



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INTRODUCTION

Tax policy communication is crucial in shaping public understanding and compliance in both developed and developing countries. The methods of communication employed by governments often vary significantly depending on each country's institutional maturity and infrastructural capacity. In developed nations, disseminating tax policies typically involves formal channels such as official documents, press releases, and structured public briefings. In contrast, developing countries often resort to more direct and adaptive forms of communication, including community meetings, public announcements via radio, and increasingly, digital platforms (Fallin et al., 2013). The government's role in designing and controlling the communication of tax policies profoundly impacts how citizens perceive and respond to those policies. This is consistent with literature highlighting that the medium and style of message delivery can substantially shape public attitudes toward taxation (Ababkova & Vasileva, 2020).

A critical aspect of tax policy communication is the framing effect, which refers to how the presentation of information influences individuals' perception and decision-making. Framing is not merely about the content of a message but also about how it is contextualized and emphasized. In the context of tax policy, framing can significantly affect public perception of fairness and willingness to comply. Positive framing that highlights the societal benefits of taxation, such as improved public infrastructure, education, and healthcare, tends to foster greater public support and compliance (García-Murillo & Vélez-Ospina, 2017). Conversely, negative framing that portrays taxes primarily as a burden may lead to resistance and decreased voluntary compliance, even in countries with established and rigid tax enforcement systems (Etchart et al., 2020). These findings underscore the psychological dimensions of tax compliance, emphasizing the importance of strategic communication.

Despite these insights, communicating complex tax policies to the general population remains a formidable challenge. One of the main obstacles lies in the public's limited understanding of tax laws and administrative procedures. Tax literacy among citizens varies widely, with many individuals expressing confusion or skepticism toward policies they perceive as opaque or overly technical (Sawadogo, 2021). In this context, linguistic clarity and visual aids such as infographics and interactive media are essential for improving comprehension (Dare et al., 2023). However, the challenge is not solely technical; it also involves addressing the underlying social and cognitive biases that shape how people interpret government messages.

Another pressing issue is the heterogeneity in the effectiveness of framing strategies across cultural and political contexts. Research suggests that individuals' responses to tax communication are influenced by various factors, including political ideology, cultural values, and trust in public institutions (Dharshing et al., 2017). Yet, current literature lacks comprehensive analyses that explore how these variables interact with specific framing approaches in diverse sociopolitical environments. Any communication strategy's effectiveness cannot be assumed universal; what works in Scandinavia may fail in Southeast Asia due to different institutional trust levels and communication norms. This suggests the need for localized approaches to tax communication that consider the sociocultural dynamics at play.

At the same time, digital transformation has redefined how tax policies are communicated. The rise of social media and online platforms has enabled governments to engage in more dynamic and interactive communication with citizens. Unlike the unidirectional communication models of the past, digital tools allow for two-way exchanges that can enhance transparency, accountability, and public participation (Brukalo et al., 2022). This shift is particularly relevant in developing nations where traditional media infrastructure may be weak, but mobile internet penetration is high. Studies have indicated that digital engagement in tax matters can improve compliance and empower citizens by increasing access to information and avenues for feedback (Haruna & Alhassan, 2022).

A growing body of research has examined how different governance systems influence the framing of tax communication. Comparative analyses show that successful framing in one political context may not yield similar results in another. For instance, while European Union countries may rely on institutional credibility and detailed policy framing, countries in the Global South often need to adapt messages to accommodate limited institutional trust and varying degrees of civic literacy (Xiangling & Qamruzzaman, 2024). These disparities point to the necessity of cross-contextual studies that incorporate a diverse range of case studies and methodologies to understand what framing techniques are most effective under varying conditions (Berg et al., 2015).

Moreover, the discourse on tax communication has increasingly emphasized the need for inclusivity and participatory approaches. Rather than focusing solely on message transmission, researchers advocate for frameworks that consider feedback loops, stakeholder engagement, and co-creation of communication content. Such perspectives recognize that effective tax policy is not merely about enforcement but about fostering a shared understanding and trust between the state and its citizens (Chitnis & Hunt, 2011).

Despite these advancements, gaps remain in the existing literature. Notably, limited research systematically compares the effectiveness of different framing strategies across various governance systems and media environments. Additionally, few studies investigate the role of emergent technologies in mediating the impact of framing, especially in low-resource settings. These gaps hinder the ability of policymakers and scholars to develop generalizable principles for effective tax communication.

In light of these observations, this review seeks to synthesize current findings on framing in tax policy communication, emphasizing how different framing strategies influence public perception and compliance across sociopolitical contexts. This review aims to identify the mechanisms through which framing operates, explore the mediating role of trust and institutional credibility, and assess the implications of digital media in transforming communication dynamics. In doing so, the review aspires to provide a nuanced understanding of how communication strategies can be designed to foster greater tax morale and cooperation.

The scope of this review encompasses both developed and developing countries, allowing for a comparative analysis that captures the diversity of tax communication practices. It examines a wide range of population groups, including taxpayers from different socioeconomic backgrounds,

political ideologies, and levels of education. Geographically, the review draws on studies from Europe, North America, Southeast Asia, and Sub-Saharan Africa, thereby providing a global perspective on the challenges and opportunities in tax policy communication. This breadth ensures that the findings are relevant to a broad spectrum of policymakers, scholars, and practitioners engaged in public finance and governance.

METHOD

This study employed a structured narrative review approach, which combines narrative synthesis with structured search strategies to identify relevant literature without rigid coding or meta-analytic procedures. Three principal academic databases were consulted to ensure a comprehensive and academically rigorous literature base: Scopus, Web of Science, and Google Scholar. Scopus and Web of Science were selected due to their reputation as leading repositories of peer-reviewed literature across multiple disciplines, including economics, political science, and communication studies. These platforms provide access to high-impact international journals and allow researchers to trace the evolution of specific research themes over time, ensuring the inclusion of the most relevant and up-to-date studies on tax policy communication (Ababkova & Vasileva, 2020; Fallin et al., 2013). Google Scholar was also a complementary resource, offering a broader range of documents such as conference papers, dissertations, policy reports, and grey literature. This approach enabled the exploration of diverse perspectives and the identification of emerging themes not yet covered by indexed journals (Dare et al., 2023).

A carefully curated set of keywords was applied to guide the literature search, focusing on core themes related to the framing of tax communication. The primary search terms included "framing effects," "tax policy communication," "tax compliance," and "public perception of taxes." These terms were chosen to capture the interplay between how tax policies are framed, the channels and strategies used in policy communication, and the behavioral and attitudinal responses from the public. For instance, the keyword "framing effects" yielded studies examining how the presentation of information, whether positive or negative, can shape public support or resistance toward tax measures (García-Murillo & Vélez-Ospina, 2017; Berg et al., 2015). The phrase "tax policy communication" was instrumental in identifying articles focused on the various techniques and media employed by governments to inform and persuade citizens (Xiangling & Qamruzzaman, 2024; Stevens, 2010).

The inclusion of "tax compliance" in the search strategy allowed for the identification of studies addressing the impact of communication and framing on citizens' willingness to pay taxes, highlighting both psychological and institutional determinants of compliance (Ahsan et al., 2024; Etchart et al., 2020). Finally, "public perception of taxes" helped uncover literature that delves into how individuals interpret the fairness, necessity, and effectiveness of tax policies, often shaped by cultural values, social trust, and economic conditions (Dharshing et al., 2017; Brukalo et al., 2022).

Boolean operators (AND, OR, NOT) were employed strategically to refine the search and capture studies at the intersection of these thematic areas. For example, combining "framing effects" AND "tax compliance" limited the search to works directly assessing how message framing influences compliance behavior. Using OR expanded the breadth of results to include various synonyms or related concepts, while NOT was useful in excluding studies that focused on irrelevant areas, such as corporate taxation or tax evasion, without any communication context. The implementation of search filters, such as publication date (restricting results to the last ten years) and publication type (peer-reviewed articles and empirical studies), further narrowed the scope to ensure the relevance and quality of the findings (Plekhanova & Noonan, 2023; Savin et al., 2020).

Inclusion and exclusion criteria were explicitly defined to maintain the focus and coherence of the review. Studies were included if they: (1) examined the role of framing or messaging in tax policy communication; (2) provided empirical or theoretical insights into public attitudes or behavioral responses to tax messaging; and (3) were published in English between 2013 and 2024. Excluded were studies that: (1) focused exclusively on technical tax calculations or policy simulations without addressing public communication; (2) addressed corporate taxation or tax shelter mechanisms without reference to individual taxpayers or public perception; and (3) lacked methodological transparency or peer-review credentials.

The types of studies included in this review encompassed a wide range of research designs, reflecting the interdisciplinary nature of the topic. Empirical studies included randomized controlled trials, survey-based experiments, case studies, and mixed-methods research. These were valuable for capturing quantitative compliance measures and qualitative insights into perception and trust. Theoretical and conceptual papers were also incorporated, especially those that offered frameworks for understanding communication processes in the policy domain or drew on behavioral economics, sociology, and political communication theories (Chitnis & Hunt, 2011; Mohammed & Tangl, 2023).

The literature selection process followed a two-stage screening protocol. In the first stage, titles and abstracts were screened for relevance based on the inclusion criteria. Studies that aligned with the research objectives were retained for full-text review. In the second stage, full-text articles were assessed for methodological rigor, thematic relevance, and contribution to the framing-tax communication nexus. At this stage, a quality appraisal tool was applied to evaluate the reliability and validity of the research design, sample size, analytical methods, and the clarity of conclusions. Discrepancies in article selection were resolved through collaborative discussions among reviewers and by referring to the inclusion criteria.

An iterative approach was adopted during the analysis phase to ensure the comprehensiveness and reliability of the data synthesis. As new insights emerged from the literature, earlier search stages were revisited to ensure no relevant studies had been overlooked. Citations within selected articles were also traced to identify seminal and influential works that may not have appeared in the initial keyword search. This snowballing technique was instrumental in capturing the breadth of the discourse and revealing underexplored areas, particularly in the context of developing countries and digital platforms (Haruna & Alhassan, 2022; Amin et al., 2018).

Through this structured and methodical review process, the study builds a robust foundation for understanding how different communication strategies and framing techniques influence public responses to tax policy. Including diverse sources and rigorous evaluation criteria ensures the academic credibility of the findings and supports the development of actionable recommendations for enhancing tax policy communication. Ultimately, this methodological approach facilitates a nuanced exploration of how policy narratives can be shaped to strengthen tax morale and promote more equitable public finance systems (Daly et al., 2023; Preston & Grisold, 2020).

RESULT AND DISCUSSION

The literature reveals distinct patterns in how framing strategies are utilized in tax policy communication and how these influence public response across various contexts. Key themes emerging from the review can be categorized into three major sub-sections: framing strategies and their impact, contextual factors influencing framing effectiveness, and international comparisons in tax policy communication. These themes underscore the complex interplay between message design, audience characteristics, and sociopolitical environments.

The Role of Framing Strategies in Shaping Public Responses to Tax Policy Communication

Framing strategies influence public perceptions and behavioral responses toward tax policies. From communication theory, framing can be understood as the process by which specific message elements are selectively emphasized to shape how the audience interprets an issue. Within the domain of tax policy communication, scholars have consistently identified two dominant types of framing: justice-based framing and efficiency-based framing. These two approaches are grounded in distinct psychological processes and produce differing public support and policy compliance outcomes.

Justice-based framing conceptualizes taxation as a mechanism for achieving collective welfare and ensuring social justice. This framing highlights the role of tax revenues in funding essential public services such as education, healthcare, and infrastructure, thus appealing to civic responsibility and moral duty. When taxation is presented as a contribution to the common good, it activates pro-social norms and enhances citizens' perception of fairness. Empirical studies by Dharshing et al. (2017) and Omodero et al. (2022) provide compelling evidence that individuals are more inclined to comply with tax obligations when they believe their contributions are being used equitably and for socially beneficial purposes. The effectiveness of this framing is particularly salient in societies where public engagement, perceived distributive justice, and trust in governance are high.

Contrastingly, efficiency-based framing focuses on the economic functionality of taxation, emphasizing budget optimization, fiscal responsibility, and the maximization of governmental resource allocation. While this framing aligns with rational choice theory and financial principles, it often fails to engage the emotional and normative dimensions that significantly influence public

attitudes. Amin et al. (2018) assert that messages grounded primarily in economic rationale neglect the affective responses that shape public receptivity. Consequently, efficiency framing may be less effective in securing public buy-in, especially when introducing new or contentious tax measures that require emotional resonance and legitimacy in the eyes of the public.

The role of emotional appeal in framing becomes increasingly important when considering the broader psychological underpinnings of public response. A growing body of literature demonstrates that tax messages that elicit positive emotional reactions, such as pride, solidarity, or a sense of collective responsibility, are more likely to foster favorable attitudes and voluntary compliance. For example, environmental taxes framed as investments in sustainability and intergenerational equity have been shown to attract greater public support. Studies by Сrпоев et al. (2021) and Dombi (2019) illustrate how such messaging not only informs but also emotionally engages citizens, reinforcing the alignment between personal values and public policy goals.

Conversely, framing that triggers negative emotional responses, such as fear, distrust, or anxiety, can lead to heightened resistance and policy rejection. This is particularly evident in cases where taxation is associated with economic uncertainty, perceived governmental overreach, or ambiguous outcomes. Daly et al. (2023) contend that emotionally charged messages, lacking constructive narrative or hopeful framing, tend to erode trust and diminish the perceived legitimacy of fiscal policies. These observations align with affective intelligence theory, which suggests that emotional cues significantly influence how individuals process political information and form policy preferences. The presence or absence of emotional consonance in tax messaging can thus have profound implications for compliance behavior.

However, the effectiveness of framing strategies is not uniform across all populations. Contextual variables—political ideology, cultural orientation, and institutional trust—are important moderators of how framing is received. Individuals with conservative ideological leanings are generally more receptive to efficiency-based narratives, often emphasizing fiscal prudence and personal autonomy while expressing skepticism toward redistributive mechanisms (Mohammed & Tangl, 2023). In contrast, individuals with progressive orientations are more inclined to support justice-based framing, particularly when it underscores taxation as a tool for promoting equity and supporting vulnerable populations (Plekhanova & Noonan, 2023; Youssef & Dahmani, 2024). These ideological predispositions shape how messages are interpreted and how they resonate with the underlying values of different audience segments.

These ideological orientations are further embedded within broader national political cultures, complicating tax communication. Higher levels of tax literacy and civic trust in high-income countries with robust institutions provide a conducive environment for complex and nuanced framing to be effectively disseminated and debated (Blaufus et al., 2020; Omodero, 2023). Citizens in such contexts are more capable of engaging with multifaceted policy narratives and are more likely to assess tax measures based on long-term social implications. Conversely, in developing countries, structural limitations such as low educational attainment, limited access to information, and weak institutional trust often result in framing that is interpreted through a more emotive and sometimes skeptical lens (Onyango & Ondiek, 2022; Pandey et al., 2023). In contexts where tax collection is viewed as arbitrary, coercive, or corrupted by elite interests, even the most ethically

or emotionally compelling messages may struggle to gain traction without accompanying reforms in governance and transparency.

In sum, while justice-based framing generally demonstrates greater efficacy in fostering public support for tax policy, its success is contingent upon the sociopolitical and institutional contexts in which it is deployed. Emotional tone, ideological alignment, and trust in public institutions all play integral roles in moderating how tax messages are received. As such, the strategic design of tax communication must consider not only the content of the message but also the socio-cultural realities and psychological predispositions of the target audience. This integrative approach is essential for enhancing policy legitimacy, fostering civic cooperation, and strengthening the social contract between the state and its citizens.

International Comparisons of Framing in Tax Policy Communication

Comparative international evidence highlights the importance of culturally and institutionally grounded approaches to framing strategies in tax communication. Although much of the literature supports the effectiveness of justice-oriented narratives emphasizing fairness, collective responsibility, and social investment, their practical outcomes are deeply contingent upon the political culture, institutional trust, and historical state-society relations within a given context.

The Scandinavian countries, particularly Sweden and Norway, are frequently cited as illustrative examples of effective tax communication, largely due to the coherence between their fiscal narratives, institutional performance, and public perception. In these contexts, taxation is commonly framed in terms of solidarity, social equity, and transparent governance. Rather than emphasizing taxes as mere fiscal necessities or instruments of state authority, public narratives present taxation as a foundational mechanism for sustaining social cohesion and advancing collective well-being. These frames are further legitimized by the visible and equitable distribution of public services, such as universal healthcare, subsidized education, and a robust social safety net, which foster a strong sense of reciprocity between citizens and the state.

The success of such framing approaches appears to rest on a combination of institutional stability and cultural norms prioritizing egalitarianism and civic duty. Empirical studies suggest that citizens in these settings are more likely to view taxes as investments in a shared public infrastructure rather than as coercive impositions. This perception is supported by consistently high levels of public service delivery, low corruption, and a generally positive view of fiscal governance (Suggs & McIntyre, 2010; Paul & Uhomobhi, 2012). Durán and Saqib (2024) and Savin et al. (2020) further emphasize that the legitimacy of state institutions plays a vital role in reinforcing public confidence in the tax system. When tax revenues are seen to be allocated fairly and transparently, citizens are more willing to comply voluntarily, reducing reliance on punitive or enforcement-based mechanisms.

Moreover, the effectiveness of this model is closely linked to the normative underpinnings of Scandinavian welfare states. The emphasis on mutual responsibility and social interdependence contributes to a political culture in which paying taxes is viewed not as a transactional obligation but as a civic act—an expression of democratic participation. This value alignment enhances the

moral credibility of tax narratives and likely explains the relative absence of significant tax resistance movements in these countries. Nevertheless, while this model illustrates the potential of justice-based framing to strengthen tax compliance and public engagement, it also highlights the importance of institutional context. Efforts to adopt similar strategies in countries with lower state capacity, weaker public trust, or differing cultural values may face significant barriers.

Indeed, the broader applicability of the Scandinavian approach becomes more complex when examined in other political systems, particularly in Anglo-Saxon countries such as the United States and the United Kingdom. In these settings, tax communication unfolds within ideological environments emphasizing individual liberty, minimal government intervention, and free-market principles. Public discourse is often shaped by longstanding skepticism toward state authority, which tends to frame taxation not as a tool for redistribution or collective benefit but as a limitation on personal freedom and economic agency.

This ideological orientation directly affects how tax policies are framed and received. Rather than appealing to shared societal responsibility, tax messaging in these contexts frequently portrays fiscal contributions as burdensome or inefficient. Narratives depicting taxes as state overreach or impediments to market efficiency are common in political rhetoric and media discourse. This framing paradigm fosters public engagement that is often defensive or oppositional, with citizens approaching tax policies from a standpoint of mistrust rather than mutual obligation.

Empirical research supports that ideological polarization is central in shaping public receptivity to tax communication. In deeply divided political environments, messages about taxation are interpreted through partisan lenses, reinforcing pre-existing attitudes rather than encouraging consensus. For example, justice-oriented tax frames that advocate for redistribution may be resisted by individuals or groups that prioritize fiscal conservatism and view such policies as government intrusion. Studies by Hrebenezhko and Melnyk (2024), Veiga and Rohman (2017), and others show that political alignment frequently determines how tax narratives are interpreted, regardless of content or intent. This limits the effectiveness of value-based framing and fragments the public sphere, complicating developing inclusive and resonant fiscal communication strategies.

Further complicating this landscape is the erosion of trust in fiscal institutions, often accompanying politicized tax discourse. When tax authorities are perceived as partisan instruments rather than neutral public service entities, as noted by Romaniuk et al. (2016) and Nill et al. (2010), their capacity to administer tax policies equitably and effectively is significantly diminished. Even well-designed redistributive policies may be rejected or contested if framed within a broader narrative of institutional distrust. This dynamic suggests that tax communication challenges in these contexts are not simply about message design, but reflect deeper structural and ideological tensions that shape public attitudes toward governance and fiscal legitimacy.

These contrasting cases underscore the importance of contextual sensitivity in tax framing. While the Scandinavian experience demonstrates how strong institutions and cultural alignment can enhance the effectiveness of justice-based narratives, the Anglo-Saxon model reveals the constraints posed by ideological division and low institutional trust. In settings where citizens do not perceive fair or reciprocal returns from their tax contributions, as Hout (2018) and Pradhan et

al. (2020) noted, tax resistance is more likely to emerge, regardless of how ethically or emotionally appealing the framing may be.

Looking more broadly, comparative studies suggest that the success of tax framing strategies depends on rhetorical choices and the structural features of the state-society relationship. In culturally diverse or institutionally fragile environments, one-size-fits-all approaches are unlikely to be effective. Scholars such as Shi et al. (2023) and Putri et al. (2023) argue for the importance of locally tailored communication strategies that account for historical grievances, public expectations, and variations in governance performance. For instance, in contexts marked by histories of extractive taxation or administrative corruption, emotionally resonant messages may ring hollow unless supported by visible reforms that enhance institutional accountability and responsiveness.

In sum, the effectiveness of tax communication strategies is shaped by a complex interplay of emotional, ideological, and institutional variables. Justice-based and emotionally affirming frames may offer significant potential for enhancing tax compliance and civic trust, but their success is contingent upon broader socio-political conditions such as transparency, legitimacy, and perceived fairness. Rather than treating framing as a static or universal technique, it should be understood as a dynamic, context-responsive process. Future research should aim to expand empirical inquiry into non-Western and underrepresented settings to better understand how different societies negotiate the meanings and functions of taxation and how communication strategies might be adapted to foster more inclusive and sustainable fiscal governance.

The Role of Media and Education in Tax Communication

Media institutions play an increasingly influential role in shaping how tax policies are perceived by the public, particularly in contemporary information ecosystems characterized by rapid dissemination and high levels of media consumption. Media outlets possess significant agenda-setting and framing power as intermediaries between policymakers and the public. When media coverage provides contextualized, evidence-based analysis of tax reforms and fiscal decisions, it can serve as a vital mechanism for enhancing tax literacy, fostering civic engagement, and reinforcing narratives centered on justice and social responsibility. Such coverage helps to clarify the rationale behind redistributive tax policies, explain complex technical details in accessible terms, and amplify messages that frame taxation as a mechanism for achieving collective well-being. Studies by Ahsan et al. (2024) and Sawadogo (2021) suggest that media engagement that aligns with justice-based framing enhances perceptions of fairness, especially among populations that may otherwise be skeptical or disengaged from fiscal discourse.

However, the positive impact of the media on tax communication is highly contingent upon the normative orientation and editorial independence of the media landscape itself. In environments where media institutions prioritize sensationalism, pursue partisan agendas, or operate within highly polarized political climates, the framing of tax policies can become distorted or strategically manipulated. Under such conditions, tax initiatives may be depicted in adversarial terms, often reduced to simplistic binaries such as "tax hikes versus economic freedom" or "big government versus personal autonomy." These frames can obscure tax reforms' redistributive intent or social

value, instead amplifying public anxieties and reinforcing ideological divisions. The result is a fragmented discursive space in which consensus is difficult to build and where the credibility of tax authorities may be called into question. This dynamic reinforces the importance of establishing communication channels that are both transparent and resilient to distortion. Without such safeguards, even well-framed policies risk being undermined by media narratives that emphasize controversy over substance.

In parallel with the media, education is another fundamental factor that conditions the reception and interpretation of framed tax messages. Tax literacy—understanding taxation's principles, functions, and societal impacts—is a critical enabler of informed civic participation. A tax-literate public is more capable of critically evaluating fiscal messages, distinguishing between evidence-based policy proposals and emotionally charged or populist rhetoric. According to García-Murillo and Vélez-Ospina (2017) as well as Etchart et al. (2020), individuals who possess a basic understanding of how taxes are collected and how they contribute to public goods and services are significantly more likely to support tax policies, even those involving increased contributions, when they perceive the outcomes as fair and socially beneficial.

This relationship highlights the role of education not merely as a means of transmitting technical knowledge but as a vehicle for cultivating civic values and democratic engagement. Incorporating tax education into formal school curricula, public service announcements, and community-based awareness campaigns can help bridge the gap between policy design and public understanding. It can also counteract the influence of misleading media narratives by equipping citizens with the tools to assess fiscal information critically and independently. In this sense, education is both a buffer against disinformation and a facilitator of justice-oriented framing strategies.

Collectively, the interdependent roles of media and education suggest that framing effectiveness cannot be separated from the broader informational environment in which tax communication occurs. While value-driven and emotionally resonant framing may provide a normative foundation for engaging citizens, its long-term success depends on the presence of credible, knowledge-enhancing institutions that sustain public understanding and trust. A well-informed citizenry supported by a responsible media and a robust educational infrastructure is more likely to engage constructively with tax discourse, support redistributive policies, and contribute to a more equitable and participatory fiscal culture.

Policy Implications and Strategic Directions for Reform

The comparative and empirical research findings suggest several promising pathways for reforming tax policy communication. These pathways converge on the idea that successful tax communication requires more than the transmission of technical or legal information—it necessitates a deliberate strategy that engages citizens on cognitive, emotional, and normative levels. This calls for shifting from one-dimensional, top-down approaches toward more dialogic, participatory, and value-oriented frameworks.

A primary recommendation concerns the strategic construction of tax narratives emphasizing taxation's social benefits and moral imperatives. Rather than framing taxes solely as obligatory

payments to the state, governments are encouraged to reframe them as civic contributions that sustain shared infrastructure, promote social justice, and ensure intergenerational equity. This shift in emphasis—from compulsion to contribution—can help humanize tax policy and strengthen public identification with fiscal institutions. By presenting taxation as a collective investment in the common good, tax communication can invoke values such as solidarity, fairness, and mutual responsibility, which research has shown to be more persuasive than abstract appeals to legal compliance or fiscal efficiency. Importantly, the success of this strategy depends on the use of participatory communication channels that enable feedback, discussion, and co-creation of messages. As argued by Brukalo et al. (2022) and Chitnis & Hunt (2011), involving citizens in shaping the narratives that govern their fiscal obligations enhances transparency and reinforces the legitimacy of tax systems by aligning them with democratic norms.

A second pathway involves enhancing tax literacy through institutional collaboration with educational sectors. While improving technical understanding of taxation is necessary, this alone is insufficient for cultivating long-term public engagement. Effective tax literacy extends beyond economic facts to include normative dimensions, such as understanding the ethical rationale behind redistribution, the role of taxation in democratic governance, and the principles of fiscal justice. Partnerships between governments, schools, universities, and civil society organizations can facilitate this broader educational objective. As shown by Berg et al. (2015) and Dharshing et al. (2017), such initiatives empower citizens to evaluate tax policies critically and engage with them not as passive recipients but as informed stakeholders. From an interpretive perspective, this suggests that fostering tax morale is as much about shaping attitudes and beliefs as it is about transferring knowledge.

In parallel, using digital communication platforms provides governments with new opportunities to modernize their approach to tax messaging. Social media, in particular, offers interactive features that support real-time engagement, allowing citizens to pose questions, share experiences, and challenge narratives. This bidirectional communication stands in contrast to conventional, unidirectional messaging and can be particularly effective in rebuilding trust and accountability in settings where skepticism toward public institutions is high. Xiangling & Qamruzzaman (2024) and Inayati et al. (2019) demonstrate that when digital tools translate complex policy content into accessible, personalized formats, they help reduce information barriers and increase message resonance across different social groups. The interpretive implication here is that digital communication does not merely serve as a delivery mechanism—it reshapes the relationship between state and citizen by creating spaces for negotiation, responsiveness, and transparency.

Another critical factor in designing effective tax communication is recognizing the ideological diversity of the target population. Audiences are not homogeneous, and individuals' responses to tax narratives are often conditioned by their political orientation, cultural values, and moral priorities. For instance, as Haruna & Alhassan (2022) and Omodero et al. (2022) argue, messages that emphasize equity, redistribution, and social justice tend to appeal more strongly to progressive individuals, while those stressing national interest, fiscal prudence, and economic freedom may resonate more with conservative constituencies. This insight supports audience segmentation and psychographic profiling as tools for tailoring communication strategies. From an analytical standpoint, this approach highlights the performative nature of tax communication—messages do

not exist in a vacuum but are interpreted through the lens of individual identity, ideology, and social experience. Consequently, message effectiveness depends not only on content but also on the alignment between the message and the value systems of its audience.

In summary, the reform of tax policy communication necessitates an integrated approach that combines ethical framing, public participation, educational engagement, digital innovation, and ideological sensitivity. These strategies share a common goal: to enhance the perceived legitimacy, fairness, and relevance of taxation in the eyes of the public. The interpretation of this shift is that successful tax communication is not solely a matter of persuasion—it is a mechanism of relationship-building between citizens and the state. It reflects and reproduces broader narratives about who belongs, contributes, and benefits in a political community. As such, future reforms should be guided by efficiency concerns and democratic principles prioritizing transparency, inclusion, and mutual accountability.

CONCLUSION

This study has analyzed how framing strategies shape public responses to tax policy communication across political, cultural, and institutional contexts. The evidence consistently demonstrates that justice-based and emotionally resonant framing, particularly when highlighting fairness, social benefits, and civic responsibility, enhances public support, tax morale, and institutional legitimacy. In contrast, efficiency-based or emotionally neutral framing is often insufficient to mobilize voluntary compliance, especially in polarized or low-trust environments.

Moreover, the effectiveness of any framing strategy is highly context-dependent. Political ideology, media environment, institutional trust, and tax literacy significantly mediate the interpretation of tax messages. Comparative analysis further illustrates that culturally adaptive and participatory communication models can foster greater public engagement and reduce resistance, as seen in Scandinavian contexts. Ultimately, successful tax communication involves more than just rhetorical design—it requires a relational, value-driven approach that acknowledges public finance's psychological, ideological, and institutional dimensions.

Despite offering valuable insights, the current body of literature presents several limitations. First, much empirical evidence is drawn from short-term experimental or survey-based studies, primarily in Western democracies. This limits the generalizability of findings to non-Western and politically diverse contexts. Second, there is a notable lack of longitudinal research assessing the durability of framing effects on tax behavior and institutional trust over time.

Third, most studies are within narrow disciplinary frameworks, relying predominantly on economic, psychological, or communication-based models. The absence of sociological, anthropological, and political-historical perspectives limits our understanding of how tax narratives are embedded in complex social realities, particularly in post-colonial or informal tax environments. Finally, the growing threat of misinformation and disinformation on digital

platforms remains underexplored, posing challenges to the integrity and credibility of tax communication efforts.

Several promising directions for future inquiry should be considered to address the identified limitations and advance the field of tax communication research. First, there is a critical need for longitudinal and comparative studies that explore how framing strategies function and evolve across different governance contexts, particularly in the Global South and transitional democracies. Such research would provide deeper insight into the durability of framing effects and their relationship with shifting political, economic, and institutional conditions. Second, adopting interdisciplinary approaches—drawing from sociology, anthropology, and political theory—would significantly enrich our understanding of the cultural, historical, and social dimensions that shape public attitudes toward taxation. These perspectives are especially valuable in examining how tax narratives interact with collective memory, informal economies, or post-colonial state-citizen relationships. Third, future studies should investigate the interaction between framing strategies and the dynamics of digital media, with particular attention to the role of misinformation and disinformation. In increasingly polarized and media-saturated environments, understanding how tax messages are received, reshaped, or undermined online is crucial for designing resilient, trust-building communication strategies that can withstand narrative distortion and foster informed public discourse.

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