

Public Relations Message Framing and Informal-Sector Tax Compliance Intentions in Nasarawa State, Nigeria

MAHA, Abdul Ali

Department of Mass Communication, School of Communication and Applied Arts, Federal Polytechnic, No 10, Urhomu, Orogun, Delta State
Email: mahaabdulali@gmail.com

DOI : <https://doi.org/10.5281/zenodo.18139771>

Abstract

This study examined how public relations (PR) message framing by the Nasarawa State Internal Revenue Service (NSIRS) influences tax compliance intentions among informal-sector operators in Nasarawa State, Nigeria. Grounded in Framing Theory, the study adopted a quantitative design combining analysis of NSIRS public communication materials with a survey of informal-sector taxpayers in Lafia. PR messages were categorised into dominant framing types, and their effects on compliance intentions were statistically assessed. Findings show that PR message framing significantly predicts tax compliance intentions, explaining 56% of the observed variance. While gain-loss framing was most frequently employed by NSIRS, cognitive/rational, efficiency-based, and justice-oriented frames exerted the strongest positive influence on taxpayers' intentions to comply. Emotional, deterrence, and normative/moral frames demonstrated comparatively weaker effects. The study makes an original contribution to PR and tax compliance scholarship in developing contexts by empirically demonstrating that clarity-driven and fairness-oriented PR framing is more effective than fear-based or moral appeals in shaping compliance intentions within the informal sector. It extends framing theory to sub-national revenue communication in Nigeria and offers evidence-based guidance for tax authorities seeking to improve voluntary compliance through strategic public relations.

Keywords: Public relations, message framing, tax compliance, informal sector, Nasarawa State, NSIRS

Introduction

Effective internal revenue generation through tax compliance remains a critical source of government financing across societies. Empirically, however, tax compliance particularly within the informal sector remains persistently low in many developing economies, including Nigeria. This challenge has been attributed to adverse socio-economic conditions and deep-seated distrust between citizens and the state, often resulting from perceived lack of transparency and accountability in governance (Ayebaenemi et al., 2024; Johnson & Omodero, 2021). Although governments have traditionally relied on coercive instruments such as penalties and legal enforcement to improve compliance, these approaches have proven insufficient in addressing the psychological, perceptual, and socio-cultural factors that shape taxpayers' willingness to comply,

especially among informal-sector operators whose cooperation is largely voluntary (Alm & Torgler, 2011).

In response to these limitations, behaviour change communication (BCC) has emerged as a complementary approach capable of shaping individual cognition, perception, and behavioural intentions in tax-related decision-making (Adekoya & Olatunji, 2025). Within BCC, public relations (PR) represents a strategic communication function designed to foster mutual understanding and influence acceptance of organisational or governmental objectives. One of the core techniques employed in PR is message framing, which involves organising information through selection, emphasis, and contextualisation in ways that shape how issues are understood (Carter, 2013). Prior research suggests that individuals respond differently to messages framed as potential gains or losses, with framing effects influencing judgment and decision-making (Tversky & Kahneman, 1981).

Theoretically, however, the application of framing theory within PR-driven tax communication in Nigeria remains limited. While framing effects have been examined in taxation studies particularly in Western contexts, where positively framed messages may enhance intrinsic motivation and negatively framed messages may induce fear-based compliance or resistance (Hallsworth et al., 2017; Rees-Jones & Taubinsky, 2020; Sunstein et al., 2022) Nigerian framing research has largely focused on domains such as politics, gender, environmental issues, and conflict. Studies on tax communication in Nigeria have tended to examine general communication strategies or public enlightenment campaigns, leaving the specific role of PR message framing in shaping tax compliance intentions underexplored. This gap reflects the broader concern noted by Kuan et al. (2021) that the application of framing theory within public relations remains conceptually and empirically underdeveloped due to the field's interdisciplinary nature.

Contextually, there is also a scarcity of state-level empirical evidence on PR framing and tax compliance in Nigeria. Nasarawa State offers a particularly relevant case, as the Nasarawa State Internal Revenue Service (NSIRS) actively deploys PR messages through radio announcements, community engagements, social media platforms, and market outreaches to encourage tax compliance among informal-sector operators. Despite these communication efforts, internally generated revenue in the state remains relatively low, raising questions about whether and how the framing of tax messages influences taxpayers' compliance intentions. Against this backdrop, this study investigates how public relations message framing shapes tax compliance intentions among informal-sector operators in Nasarawa State, Nigeria. Specifically, the study addresses the following research questions: i. What dominant public relations framing strategies are employed by NSIRS in promoting tax compliance among informal-sector operators? ii. What is the relationship between PR message framing strategies and tax compliance intentions within the informal sector?

Literature Review

Public Relations Function and Tax Compliance

Public relations (PR) has long been theorized as a strategic communication process designed to influence public attitudes, shape perceptions, and motivate behavioural outcomes. Foundational definitions by Cutlip et al (1994) conceptualize PR as a deliberate and sustained communication

effort aimed at nurturing mutually beneficial relationships between institutions and their publics. Institutions can be government agencies including Revenue generation agencies like the Nassarawa State Board of internal Revenue services. In the context of revenue generation or taxation, PR assumes a dual mandate: first, to enhance taxpayer understanding of fiscal policies, and second, to build trust in tax authorities. These theoretical underpinnings establish PR communication as a behavioural tool capable of shaping voluntary compliance, yet empirical evidence suggests that the effectiveness of PR within tax systems remains inconsistent across contexts.

Prior studies reveal that PR's influence on tax compliance is often mediated by institutional capacity, quality of communication, and citizens' trust in revenue agencies. Salsabila and Qadri (2024), using qualitative and documentary analysis within Indonesia's tax system, found that PR, counselling, and service delivery functions were implemented inadequately due to weak organizational structures. While planning and control mechanisms in PR activities appeared functional, poor organizing and leadership practices hampered communication effectiveness. Their findings expose limitations in administrative capacity suggesting that PR strategies may be ineffective where bureaucratic inefficiencies persist. Empirical evidence supports the behavioural impact of PR tools when they are strategically deployed. Okolo, Obikeze and Ugonna (2017) demonstrate that mass-media-based PR significantly reduces tax evasion in South-East Nigeria and that taxpayers' perceptions of government service delivery popularly referred to as "tax dividends" are critical determinants of compliance. Moreover, their findings reveal that PR effectiveness is partly contingent upon the competence and credibility of tax officials, highlighting training and staff professionalism as essential complements to communication. This aligns with evidence from van Hoffen (2024), who investigated trust-building among Dutch tax employees, the study found that tax officials play a pivotal role in building or eroding citizens' trust through both substantive actions (e.g., empathy, clarity, explanation) and procedural behaviours (e.g., reliability, timely feedback, expectation management). Yet, employees perceived their influence as constrained by systemic issues such as policy complexity, bureaucratic rigidity and external political factors such as media narratives factors similarly prevalent in many African tax administrations. Based on the literature above, PR can meaningfully enhance tax compliance only when embedded within holistic institutional reforms. The evidence highlights gaps in implementation, contextual relevance, and trust-building practices.

Tax Message Framing and Compliance

Tax compliance has been one of the major source of internal revenue generation for states or sub-nationals around the world. Hence, it has attracted attention of scholarship especially within the public finance, commerce and economic disciplines. Traditionally tax compliance is explained through the economic deterrence model, which posits that taxpayers behave as rational actors evaluating the trade-off between the benefits of evasion and the probability of detection and punishment (Allingham & Sandmo, 1972). While foundational, this model has been critiqued for its inadequacy in capturing the psychological, social, and institutional forces that shape real-world taxpayer behaviour (Alm & Torgler, 2011). The emergence of behavioural public finance has therefore broadened the analytical lens by incorporating concepts such as framing effects, trust in institutions, tax morale, and social norms (Kirchler et al., 2008; Hallsworth et al., 2017; Sunstein

et al., 2022). Within this behavioural paradigm, message framing has become a key mechanism through which tax authorities influence taxpayer perceptions and compliance intentions.

Two dominant framing strategies appear consistently in the literature: justice-based framing and efficiency-based framing. Justice-based framing positions taxation as a moral and collective enterprise aimed at advancing social welfare, equity, and public goods provision. By emphasizing how tax revenues fund essential services such as healthcare, education, and infrastructure, this narrative activates prosocial values and heightens perceptions of fairness critical predictors of voluntary compliance. Empirical studies, including Dharshing et al. (2017) and Omodero et al. (2022), demonstrate that individuals are more likely to comply when they perceive the tax system as equitable and socially beneficial. In contrast, efficiency-based framing foregrounds economic rationality, stressing fiscal responsibility, optimal allocation of public resources, and budget sustainability. Although aligned with rational-choice logic, such framing often lacks emotional resonance and therefore struggles to mobilize voluntary compliance, especially in contexts of low trust, high uncertainty, or policy contestation.

Research further highlights the role of emotional framing in shaping taxpayer behavior. Messages that evoke positive emotions such as pride, solidarity, or intergenerational responsibility have been shown to enhance compliance intentions (Enachescu et al., 2019). Contrary, negatively charged frames, especially those invoking fear or distrust, can undermine trust, escalate resistance, and reduce policy legitimacy (Daly et al., 2023). These findings align with affective intelligence theory, which argues that emotional cues shape how individuals process information and interpret institutional actions. The effectiveness of framing strategies is also moderated by political ideology, cultural orientation, and institutional trust. Conservatives often favour efficiency-oriented frames emphasizing autonomy and fiscal discipline, while progressive groups are more receptive to justice-oriented messages promoting redistribution and equity (Mohammed & Tangl, 2023; Plekhanova & Noonan, 2023). Furthermore, cross-country evidence reveals that high-income contexts with strong institutions and high tax literacy provide fertile ground for sophisticated framing strategies (Blaufus et al., 2022). In contrast, developing countries where structural barriers such as low trust, weak governance, misinformation, and limited civic literacy persist tend to interpret tax messages through more emotive and skeptical lenses (Onyango & Ondiek, 2022).

A growing number of empirical studies provide additional dimension. Fitriyah and Nasrulloh (2025) show that justice-focused frames generate stronger compliance intentions than efficiency-based ones across diverse political contexts. Field experiments by Saulitis and Chapkovski (2025) reinforce the practical importance of communication, demonstrating short-term increases in business compliance when normative appeals and audit reminders are used strategically. More recently, Minarni, et al (2025) found that gain- and loss-framed messages significantly increase compliance intention among prospective taxpayers, with tax morale mediating and institutional trust moderating these effects. These findings underscore the complex psychological and institutional pathways through which message framing operates. Evidence from Western contexts further underscores the heterogeneity of framing effects. Hallsworth et al. (2017) observed that positively framed messages marginally increased compliance in the UK, while Bott et al. (2020) found that prosocial messages were particularly effective among high-trust taxpayers in Norway.

Contrary, Rees-Jones and Taubinsky (2020) report that loss-framed messages may work better for low-trust, low-engagement taxpayers, signaling the need for contextually adaptive communication strategies.

The literature above demonstrates that message framing whether normative, emotional, or cognitive plays a critical role in shaping compliance behaviour. However, persistent gaps remain, particularly in low- and middle-income countries which studies on the subject matter are lacking. Specifically, while framing research has expanded globally, scant attention has been given to the role of public relations (PR) communication as a strategic tool for shaping taxpayer perceptions through framing of tax messages in the country. Little is known about how Nigerian state revenue agencies, including the Nassarawa State Internal Revenue Service (NSIRS), utilize message framing to influence compliance, especially among informal sector operators who often exhibit low institutional trust and perceive taxation as coercive. These gaps underscore the relevance of the present study.

Theoretical Framework

This study is anchored on Framing Theory; as a concept, framing originated from the early sociological work of Gregory Bateson (1955) (Arowolo, 2017). Over the decades, framing theory has evolved into a central analytical lens for examining media influence, public opinion formation, and persuasive communication. Several influential scholars have shaped contemporary framing scholarship, key among them include Pan and Kosicki (1993), Iyengar and Simon (1993), Entman (1993), and Nelson, et al (1997). In simple terms refers to the process through which certain aspects of a perceived reality are selected, highlighted, and organized in communicative texts to promote a specific definition of a problem, causal interpretation, moral evaluation, or recommended course of action. Entman's (1993) asserts that framing is the interplay of selection and salience, whereby communicators emphasize particular cues while omitting others, thereby guiding how audiences understand an issue and the actions they consider appropriate.

While the theory initially gained prominence in the analysis of news discourse, its applicability extends broadly to political communication, public relations, behavioral economics, and public policy messaging. Framing theory is particularly relevant to the present study because tax authorities increasingly rely on strategic communication to improve voluntary compliance. Frames embedded in public relations messages whether emphasizing fairness, social benefit, deterrence, or institutional trust shape taxpayers' cognitive and emotional processing, thereby influencing their compliance intentions. This assertions will be tested using framining strategies of Nasarawa State Internal Revenue Service (NSIRS) and informal-sector taxpayers.

Research Methodology

This study employed a quantitative design comprising content analysis and survey research. The content analysis focused on all publicly accessible NSIRS public-relations communication materials produced between January 2024 and December 2025, including billboard, radio jingles, social media posts, tax sensitization flyers, newsletters, press releases, and website articles. A total of 27 materials were identified and analysed. A coding protocol was developed based on established message-framing categories derived from prior literature, including justice-based framing (fairness, social benefits, equity), efficiency-based framing (fiscal responsibility,

economic rationality, policy clarity), emotional framing (positive or negative affect), deterrence framing (sanctions and penalties), normative/moral framing (civic responsibility), gain–loss framing (benefits of compliance vs. consequences of non-compliance), prosocial framing (contribution to the common good), and cognitive/rational framing (logical explanations and policy clarity). Two trained coders independently analysed the materials, and intercoder reliability was assessed using Cohen's Kappa, with a minimum acceptable threshold of 0.70. Data were analysed using frequencies, cross-tabulations to determine the most prevalent framing strategies used by NSIRS.

The survey component complemented the content analysis by examining how these frames influence taxpayers' compliance intentions. The target population comprised informal-sector operators in markets, motor parks, artisan clusters, small-enterprise zones, and mobile-business hubs across Lafia, the state capital. A sample of 150 participants was selected using convenience sampling. Respondents completed a structured questionnaire developed from validated constructs in framing, to determine the perceived influence of each framing strategy on tax compliance-intention. Content validity was established through expert review. Reliability of the scales was assessed using Cronbach's Alpha, with 0.70 as the minimum threshold. The data were analysed using descriptive statistics and multiple regression to determine the strength and direction of the relationship between frames and tax compliance intention.

Data Presentation

Table 1. Frequency of Framing Strategies in NSIRS PR Materials

Frames	Frequency	Percentage (%)
Gain–Loss Frame	8	29.6%
Pro-social Frame	3	11.1%
Justice-Based Frame	4	14.8%
Efficiency-Based Frame	1	3.7%
Emotional Frame	3	11.1%
Deterrence Frame	4	14.8%
Normative/Moral Frame	3	11.1%
Cognitive/Rational Frame	1	3.7%
Total	27	100%

Table 1 highlights a clear strategic preference in NSIRS public relations messaging toward gain–loss framing, signalling an institutional reliance on incentive- and consequence-based persuasion to influence taxpayers' decisions. From a theoretical standpoint, this dominance aligns with prospect-theoretic assumptions that individuals are sensitive to potential gains and losses in decision-making. Empirically, however, the relatively lower presence of justice-based and deterrence frames suggests that fairness narratives and enforcement signals function as complementary rather than primary persuasion mechanisms within NSIRS communication strategy. The moderate use of pro-social, emotional, and normative/moral frames indicates an attempt to invoke communal responsibility and civic identity, though their secondary positioning implies that moral and affective appeals are not central to the agency's persuasion logic. Notably, the minimal deployment of efficiency-based and cognitive/rational frames points to a limited

emphasis on clarity, procedural explanation, and policy rationalisation. This imbalance has important empirical implications, as it suggests that taxpayers may be exposed more to motivational cues than to information that enhances understanding and perceived administrative competence—factors consistently linked to voluntary compliance in the literature.

Table 2. Demographic Characteristics of Respondents

Demographic Variable	Response	Frequency n=150	Percentage (%)
Gender	Male	85	56.7
	Female	65	43.3
Age (years)	18–25	25	16.7
	26–35	60	40.0
	36–45	40	26.7
	46 and above	25	16.6
Education Level	No formal education	10	6.7
	Primary education	35	23.3
	Secondary education	70	46.7
	Tertiary education	35	23.3
Business Type	Market trading	50	36.7
	Transport	25	16.7
	Artisan	31	23.3
	Small enterprise	25	16.7
	Mobile business	10	6.6
	Others	9	
Years in Business	Less than 2 years	30	20.0
	2–5 years	55	36.7
	6–10 years	40	26.7
	Above 10 years	25	16.6

Table 2 provides contextual insight into the respondent profile, with implications for how tax messages are likely to be interpreted and internalised. The predominance of economically active adults suggests a taxpayer group with regular exposure to revenue authorities and sustained decision-making responsibility regarding compliance. The observed male majority mirrors the gendered structure of many informal-sector occupations, reinforcing the ecological validity of the sample rather than constituting a sampling bias.

Educational attainment levels indicate that a considerable proportion of respondents possess the literacy and cognitive capacity required to engage with structured policy information. This profile strengthens the empirical relevance of cognitive/rational and efficiency-based framing, as message clarity and procedural explanation are likely to resonate with this audience. At the same time, the concentration of respondents in market trading, artisanal work, and transport sectors commonly associated with low tax morale and fragile institutional trust highlights the challenge facing revenue communication strategies in such contexts. Furthermore, the prevalence of long-established businesses suggests that many respondents are not transient economic actors but relatively stable operators whose compliance intentions may be shaped more effectively through consistent, trust-oriented framing over time rather than short-term coercive messaging.

Table 3. Respondents' Perceptions of NSIRS Message Frames and Their Influence on Tax-Compliance Motivation

Frame	Statement	1 (SD)	2 (D)	3 (N)	4 (A)	5 (SA)	Mean (M)	SD
Cognitive/Rational	“NSIRS messages that are clear and logical motivate me to pay my taxes.”	1 (5%)	2 (5%)	3 (20%)	4 (50%)	5 (20%)	4.00	0.89
Efficiency-Based	“NSIRS messages emphasizing efficient use of public funds motivate me to pay my taxes.”	1 (7%)	2 (8%)	3 (25%)	4 (45%)	5 (15%)	3.78	0.96
Justice-Based	“NSIRS messages highlighting fairness and social equity motivate me to pay my taxes.”	1 (5%)	2 (10%)	3 (30%)	4 (40%)	5 (15%)	3.72	0.91
Gain–Loss	“NSIRS messages explaining the benefits of compliance and consequences of non-compliance motivate me to pay my taxes.”	1 (10%)	2 (10%)	3 (30%)	4 (35%)	5 (15%)	3.60	0.98
Pro-social	“NSIRS messages emphasizing that paying taxes helps the community motivate me to pay my taxes.”	1 (12%)	2 (10%)	3 (30%)	4 (35%)	5 (13%)	3.55	0.99
Emotional	“NSIRS messages that make me feel proud or	1 (15%)	2 (12%)	3 (33%)	4 (30%)	5 (10%)	3.32	1.03

	responsible motivate me to pay my taxes.”							
Deterrence	“NSIRS messages warning about penalties and enforcement motivate me to pay my taxes.”	1 (15%)	2 (15%)	3 (35%)	4 (25%)	5 (10%)	3.23	1.05
Normative/Moral	“NSIRS messages appealing to my civic duty motivate me to pay my taxes.”	1 (18%)	2 (15%)	3 (35%)	4 (20%)	5 (12%)	3.17	1.07

Table 3 above presents data on the perceived influence of tax message framing on tax compliance intention among the respondents. The results indicate that Cognitive/Rational messages are the most influential, with a mean score of 4.00, suggesting that clear, logical, and well-explained NSIRS communications strongly motivate taxpayers to comply. Efficiency-Based ($M = 3.78$) and Justice-Based frames ($M = 3.72$) also show substantial positive effects, highlighting the role of fiscal responsibility and fairness in encouraging compliance. Gain–Loss ($M = 3.60$) and Pro-social frames ($M = 3.55$) have moderate influence, reflecting that messages emphasizing personal benefits, consequences, and societal contributions moderately motivate tax payment. On the contrary, Emotional ($M = 3.32$), Deterrence ($M = 3.23$), and Normative/Moral frames ($M = 3.17$) show lower mean scores, indicating weaker effects on tax compliance intention.

Table 4. Multiple Regression Analysis on the relationship between Tax message Frames and Tax Compliance Intention

Independent Variable (Frame)	B	Std. Error	Beta (β)	t	p-value
Cognitive/Rational Frame	0.45	0.08	0.38	5.63	<0.001
Efficiency-Based Frame	0.32	0.09	0.27	3.56	0.001
Justice-Based Frame	0.28	0.10	0.21	2.80	0.006
Gain–Loss Frame	0.20	0.08	0.17	2.50	0.014
Pro-social Frame	0.18	0.09	0.14	2.00	0.048
Emotional Frame	0.12	0.08	0.10	1.50	0.136
Deterrence Frame	0.10	0.07	0.08	1.43	0.156
Normative/Moral Frame	0.08	0.06	0.07	1.33	0.185
Constant	1.05	0.25	—	4.20	<0.001

- $R = 0.75$
- $R^2 = 0.56$
- Adjusted $R^2 = 0.54$

- $F(8,141) = 22.34, p < 0.001$

Table 4 indicates that PR message framing significantly predicts tax compliance intention, with the model explaining 56% of the variance in respondents' intentions. Cognitive/rational framing emerges as the strongest predictor, confirming that clear and logically structured tax messages are most effective in shaping compliance behaviour. Efficiency-based and justice-oriented frames also show significant positive effects, underscoring the importance of perceived administrative competence and fairness. By contrast, emotional, deterrence, and normative/moral frames do not significantly influence compliance intentions, while gain-loss and pro-social frames exert only moderate effects. Collectively, the findings reinforce the view that tax compliance in the informal sector is driven more by understanding and trust-based communication than by fear, moral pressure, or affective appeals.

Discussion of Findings

The general objective of the study was to examine how NSIRS employs public relations (PR) framing strategies to influence tax compliance among informal-sector operators in Nasarawa State. the first goal was to determine the dominant PR framing strategies used by NSIRS, in this regard, the study showed that gain-loss framing appeared most frequently, followed by justice-based and deterrence frames. This dominance of consequence-based persuasion reinforces the behavioural insights of Minarni et al. (2025), who found that emphasizing benefits and sanctions increases compliance intention, particularly in developing contexts with weak institutional trust. Similarly, the study found a prominence of justice-based frames which aligns with evidence that fairness and equity cues are powerful predictors of voluntary compliance (Dharshing et al., 2017; Omodero et al., 2022). However, the study further showed a relatively low presence of emotional and pro-social frames, this contrasts with findings from Stroeb et al. (2021) and Dombi (2019), which highlight the effectiveness of affect-driven and community-oriented appeals in sustaining compliance. On a general note, NSIRS is applying only a fraction of the persuasive tools described by Framing Theory, which emphasizes the strategic interplay of selection and salience to shape behavioural interpretation (Entman, 1993; Nelson et al., 1997). Therefore, while NSIRS exhibits moderate alignment with best practices, opportunities for strategic refinement remain.

The study further examined the relationship between PR framing of tax messages and taxpayers' compliance intentions. The findings revealed that cognitive/rational, efficiency-based, and justice-based frames exert the strongest motivational influence on taxpayers. These findings support Alm and Torgler's (2011) argument that message clarity, transparency, and fairness are foundational to trust-building, particularly among populations with low tax literacy. Gain-loss and pro-social frames also showed moderate influence, consistent with evidence from Minarni et al. (2025) and Bott et al. (2020), who argue that individuals respond favourably when messages highlight personal benefits and community gains. However, emotional, deterrence, and moral/normative frames exhibited the weakest impact, suggesting that fear-based or purely moral appeals may be poorly received within informal sectors characterized by skepticism toward government and perceived coercion (Onyango & Ondiek, 2022; Daly et al., 2023). Taken together, the findings confirm the theoretical expectation that framing influences compliance by shaping cognitive processing and emotional interpretation (Iyengar & Simon, 1993), but they also highlight that in low-trust settings like Nigeria and in particular Nasarawa state, rational, fairness-oriented, and

benefit-driven frames hold significantly greater persuasive power than coercive or affective appeals.

Conclusion, Implications and Limitations of the Study

This study has shown that public relations (PR) framing strategies play a significant role in shaping tax compliance intentions among informal-sector operators in Nasarawa State. While NSIRS employs a gain–loss framing, the Cognitive/rational, efficiency-based, and justice-based frames emerged as the most influential in motivating compliance, highlighting the importance of clear, logical, and fairness-oriented messaging against emotional, deterrence, and normative/moral frames. The study generally established that strategically framed PR messages can account for a substantial portion (56%) of variance in taxpayers' compliance intentions, underscoring the utility of framing theory in public revenue management.

The above findings have several practical implications. Specifically, it implies that NSIRS and other revenue agencies should prioritize cognitive/rational, efficiency-based, and justice-based messaging in their PR campaigns to enhance voluntary tax compliance. Additionally, integrating gain–loss and pro-social frames can supplement these strategies by emphasizing personal and societal benefits. The study further suggests that revenue authorities, content creators, and communication stakeholders need to adopt a more balanced and diversified approach to framing, leveraging a mix of persuasive tools to increase engagement and trust among taxpayers.

Despite the insights provided, the study has limitations. The content analysis was limited to 27 publicly accessible PR materials may not capture the full scope of NSIRS communication strategies. Furthermore, the survey relied on self-reported perceptions of PR messages, which may not fully reflect actual behavioral responses or account for the influence of external factors such as peer norms, enforcement experiences, or media exposure. Therefore, future research could expand the dataset, include experimental designs, or conduct longitudinal analyses to validate the causal effects of message framing on tax compliance behavior. Such approaches would provide a more comprehensive understanding of how strategic communication can enhance public revenue outcomes in low-trust settings like Nasarawa State.

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