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The role of the media in shaping attitudes toward corporate tax avoidance in Europe: experimental evidence from Ireland

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ABSTRACT

This article examines the role of the mass media in shaping attitudes toward corporate tax avoidance. Using an original and novel survey experiment of the European Union's ruling against Apple in Ireland, we find that *media frames* play an important role in shaping citizens attitudes. We find that respondents exposed to treatments questioning the morality and fairness of Ireland's facilitation of Apple tax avoidance are more likely to acknowledge the negative impact on Ireland's EU neighbours. The more nationalistic the media frame, the more likely respondents disagree with the EU ruling against Apple. These results are largely robust to the inclusion of control variables for ideology, age, previous voting behaviour, and gender. These findings suggest that media frames are an important factor in shoring up popular support for those components of growth regimes that are politically controversial. More broadly, our findings suggest that to understand the determinants of national varieties of capitalism - or growth models - we need to examine the role of the country-specific media.

KEYWORDS

International political economy; media frames; corporate tax avoidance; Apple

Introduction

There is increasing scrutiny, both from international policymakers and academics, of the policy tools and light-touch regulation that certain states employ to attract large multinational corporations by enabling corporate tax avoidance (Christensen & Hearson, 2019; European Parliament, 2019; Garcia-Bernardo et al., 2017). Within the European Union (EU), the political contestation around corporate tax competition between states and attempts to address it through EU wide coordination have been ongoing for some time, but with limited success (e.g. Genschel et al., 2011; Radaelli, 1999, 2013). However, in many ways, the more puzzling question is why corporate tax avoidance strategies as facilitated by certain European states have not sparked more controversy and extensive citizen mobilisation domestically?

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Substantial attention has been given in the international and comparative political economy literature to the alternative strategies that national governments employ to secure economic and employment growth, with broad consensus that there are multiple pathways to the same goal (Baccaro & Pontusson, 2016; Beramendi et al., 2015; Hall & Soskice, 2001; Thelen, 2014). Recent scholarship has therefore tended to focus on the causal factors that shape the strategies employed by individual states to position themselves within the global economy, and the distributional consequences of these growth regimes. In the Varieties of Capitalism literature, emphasis is put on the role of domestic institutions, whereas in more recent comparative and international political economy literature, more emphasis is put on electoral politics (Anderson & Beramendi, 2012; Iversen & Soskice, 2019; Rommel & Walter, 2018). This has led to a renaissance of political economy research into the relationship between the macro political economy and public opinion (Barber IV et al., 2013; Barnes & Hicks, 2018; Gingrich & Ansell, 2012; Jamal & Milner, 2019; Kitschelt & Rehm, 2014).

This paper proceeds from the perspective that what is fundamentally missing in these debates is the role of the media. From a European standpoint, it is often difficult to reconcile the beggar-thy-neighbour strategies that individual member-states pursue to secure economic growth. French, Italian and Spanish citizens justifiably question the German strategy of restraining wages, to advance the strategic interests of their export sectors. From an EU perspective, this attempt to run a persistent current account surplus through restraining workers' wages puts enormous pressure on other EU member-states. Similarly, EU and German policymakers find it justifiably difficult to understand why workers in Ireland, the Netherlands and Luxembourg, accept their government's role in global corporate tax avoidance, given the impact this has on the tax revenues of other EU member-states.

But how do member-states generate popular support for explicitly competitive nationalist strategies - such as corporate tax avoidance - in light of these EU constraints, and to what extent are citizens aware that these national economic policies undermine other EU countries? Is it possible for citizens to change their mind? It is our argument that *national media framing* plays a crucial role in this process. Public opinion is shaped by national context, and context-specific models of capitalism. In this regard, we aim to bring together the macro political economy literature on growth models (Baccaro & Pontusson, 2016), public opinion and electorates (Beramendi et al., 2015), corporate tax policy (Jensen, 2012; Jensen & Lindstädt, 2012) and European integration (Hobolt & De Vries, 2016) through an analysis of the effect of the media on attitudes toward national sovereignty and corporate tax avoidance, using a novel and original experimental survey on the EU Apple tax ruling in Ireland.

For decades, Ireland has used low corporate taxes to attract foreign direct investment (FDI). While notable cross-national research has tended to indicate that corporate tax policy does not necessarily explain patterns of investment by foreign multinational firms (Jensen, 2012), Ireland has been a significant outlier both in its success in enticing large volumes of FDI, and in the Irish government's very clear and consistent commitment to a low corporate tax regime. This regime has included setting low nominal corporation tax rates (the famous 12.5% rate) and developing a raft of complex tax policies that allow multinationals to engage in legal tax avoidance (Regan & Brazys, 2018). In some cases, it has been found that

US multinationals, particularly in the tech sector, have effectively reduced their corporate tax rate to zero (Zucman, 2017). Ireland has also been the focus of notable international attention for its facilitation of profit-sheltering and tax avoidance by multinational corporations to the point that it was recently labelled "the world's biggest corporate tax haven" (Zucman et al., 2018).

Corporate tax avoidance is now a high salience issue for citizens and policymakers across Europe. This was reflected in the 2015 decision by the European Commission that found Ireland had enabled Apple to avoid paying taxes, and that this was a form of illegal state aid. We use this episode to test our theoretical argument on the framing effects of the media. Our argument starts from the assumption that if the media critically challenge Apple's corporate tax avoidance strategies then the public who consume this information are more likely to support the EU position. But if the media frame the EU ruling as an intervention into *national sovereignty* (and not tax avoidance), the public are less likely to support the EU.

We test the effects of media framing through a survey experiment drawn from a fully representative sample. Each treatment group received a randomised and differentially framed news treatment from the Irish or French media. The first treatment depicts the EC ruling as an infringement on national sovereignty and a direct threat to the Irish growth model; the second acknowledges the question of tax fairness but argues in favour of the Irish state challenging the EU ruling, whilst the third (French) newspaper treatment explicitly critiques the beggar-thy-neighbour effect of Ireland's approach to corporate tax avoidance in Europe, and unlike the previous two treatments, argues strongly in favour of the EC ruling.

The results of our study are detailed in the empirical section of the paper. In brief, our findings indicate that participants exposed to the two stories from Irish media outlets - portraying the Apple Tax ruling as the EU intervening on Irish economic sovereignty – are more likely to criticise and challenge the EU ruling, compared to participants who read the story portraying the EC ruling as one of *fairness* and a clampdown on corporate tax avoidance in Europe. The remainder of the paper is structured as follows: first, we outline the theoretical debate on media framing and relate it to research in comparative and international political economy. Second, we detail the specifics of the Irish case and Apple's corporate tax avoidance. Third, we present our survey experiment and discuss the empirical findings. The paper concludes by discussing the broader implications for research in international and comparative political economy on how national media context shapes public opinion and national growth regimes.

Differential media framing and its effects

Given the "quiet politics" that characterises the strategies that business actors pursue to advance their interests in Europe, the public are more reliant than usual on the media as a source of information (Culpepper, 2010, 2015). This is particularly the case for decisions taken at the EU level. The political communication literature has long demonstrated that the media can have a number of differential impacts on public opinion through the issues that it chooses to cover and *how* it chooses to cover them (e.g. Scheufele & Tewksbury, 2007). In this section, we draw on the political communication literature to examine how media coverage affects public

attitudes toward economic policymaking, and then relate it to differential media frames on corporate tax within the study of international political economy.

Framing focuses on the *content* of media stories rather than the weight of coverage devoted to them. The underlying assumption here is that the characterization of an issue in news stories affects how the public understand and consider the issue, and that news organizations necessarily convey a narrative regarding the causes and/or consequences of a political problem or policy (Scheufele & Tewksbury, 2007). There is substantial evidence to show that the alternative presentation of scenarios, events or broader social issues can have a significant impact on the evaluations and attitudes of the audience exposed to these differing narratives across a range of issues and policies (Busby et al., 2018; Iyengar, 1991; Nelson et al., 1997). While there is some debate in the literature regarding the precise conceptualization of framing (see Druckman, 2001a), we adopt the commonly-used approach:

> Choices journalists make about how to cover a story-from the words, phrases, and images they convey to the broader "angle" they take … can result in substantially different portrayals of the very same event and the broader controversy it represents (Nelson et al., 1997, 576).

Framing is commonly argued to affect the *weighting* individuals attach to a particular belief about a policy rather than altering the belief itself, as in traditional persuasion models. Individuals are then assumed to hold mixed beliefs about a topic, e.g. corporate tax avoidance, and attach subjective weights to these beliefs that sum to an overall 'attitude'. By stressing certain narratives over others, media frames can shift the weighting attached to a certain belief over others. For example, an account of corporate tax avoidance that portrays these business practices as unfair or stresses the detrimental impact of these policies on European solidarity will increase the weighting attached to a belief that corporate tax avoidance is deeply damaging, affecting the individual's overall attitude to the issue. An alternative account that stresses that low corporate tax decisions are important for *national competitiveness* and attracting foreign direct investment may alter the weighting, leading to a belief that corporate tax avoidance is a legitimate tool for national economic growth.

There is certainly the potential for the presentation of novel information and rhetoric in news narratives to alter the content of considerations more in line with traditional persuasion models. Indeed, we tend to agree that changes in the salience of distinct views (framing effects) and changes in beliefs themselves (persuasive effects) are non-mutually exclusive processes and often operate simultaneously (cf. Slothuus, 2008). We argue that in the Apple tax case though, the competing *values*, namely a sense of the 'national interest' versus a sense of 'fairness or solidarity' are familiar for many citizens, even if the complex and technical specifics of corporate tax avoidance strategies are not. These beliefs and the associations that underlie them are then relatively accessible and retrievable for citizens.

We argue that given the pre-existing nature of these beliefs and their retrievability, the impact of the editorial narratives are most likely to manifest by altering the importance of these distinct beliefs *via* a framing mechanism rather than changing the nature of their beliefs or creating a new belief (Lecheler & De Vreese, 2011; Slothuus, 2008). However, we do not discount that differential news content may

exert effects through traditional persuasion processes for some portion of citizens. But for the majority, we think framing is the main avenue of influence.

There is also the potential for framing effects to be most important where the coverage of the issue in the media is relatively low on a day-to-day basis. When an issue is rarely covered in the media, people are generally more open to alternative narratives and perspectives (Scheufele, 2000). This is particularly the case for the quiet politics of highly technical macroeconomic policies (Barnes & Hicks, 2018). Therefore, there is a greater potential likelihood that a framing effect will be detected in an issue area such as the coverage of global accounting and corporate tax, where the mean level of media coverage is reasonably low on a day-to-day basis (as opposed to a much higher salience issue such as immigration). When attention paid to the issue spikes (as in our case study after the European Union's Apple tax ruling), the effects of media frames are weighted against existing values and beliefs regarding big tech tax avoidance versus support for the national economic interest, but these views and the association of these beliefs with the specific issue of corporate tax are not as strong as they would be for classic partisan national issues, such as immigration and social welfare.

Returning to debates in international and comparative political economy, there is remarkably little experimental research published on the effect of the media. Where it does exist, it is focused on how media frames affect attitudes toward social policy and the welfare state (Harell et al., 2016) and fiscal austerity (Barnes & Hicks, 2018). There are also important strands of experimental literature examining the determinants of public support for foreign investment (e.g. Chilton et al., 2020; Jensen & Lindstädt, 2013), globalisation (e.g. Jamal & Milner, 2019) and trade (Schaffer & Spilker, 2019). In European studies, there is a large literature that identifies the role of the media in shaping attitudes toward the European Union (see Bruter, 2009; Azrout et al., 2012, De Vreese & Boomgaarden, 2006, Schuck & De Vreese, 2006, Vliegenthart et al., 2008). Most of this survey-based research shows that media narratives have a modest effect. As far as we are aware, there are no studies that directly examine the role of the media in shaping attitudes toward corporate tax in Europe, or the role of the media in shaping popular support for national models of capitalism. Where media coverage of corporate tax avoidance has been examined, it has typically focused on the patterns of negative media coverage of tax avoidance and the resultant changes in the behaviour of firms at $t+1$ (e.g. Chen et al., 2015; Lee, 2015).

There has been significant discussion on the influence that business and financial elites exert on the media, and the relationship between media coverage and public opinion. Davis (2002) argues that while corporate actors have been successful in utilising public relations to limit negative reporting on business in the news media, there is little evidence to suggest that media coverage has generated strong pro-business attitudes among the general populace. Thompson (2009) similarly outlines that general news media (as distinct from financial reporters) are likely to draw on a broad array of perspectives and frames in covering high-profile crises or controversies when the issue is likely to have ramifications for the broader citizenry. Schifferes and Knowles (2014) contend that the crisis of 2008–9 opened the space for an ideological contest around the future direction of economic policy but the media was inhibited by the lack of credible alternative narratives to amplify, rather than its own ideological leanings.

In the EU, there is growing citizen awareness that global multinational firms actively seek out national models of capitalism that enable them to avoid paying taxes. Given the impact on wealth inequality, it has become a highly salient issue. It is important therefore to consider how and to what extent national media framing impacts emergent debates around corporate taxation in Europe. If large multinationals and government construct and develop investment policies away from the noisy politics of elections, then the generation of at least tacit support for these strategies through the coverage of national media outlets is critical to political legitimation. This is particularly the case when EU member-states are confronted with legal contestation at the supranational level, which cannot be contested or overturned *via* national legislatures. If national media coverage can shape public perceptions of these high salience issues, then this is likely to be an important strategy in the arsenal of business-state power.

Differential framing of the apple tax ruling: a high-salience case

It is important to note that domestically the Irish FDI growth model is rarely, if ever, subject to national public debate. This is despite the fact that various Irish governments have used the corporate tax regime to attract foreign investment since the 1960s. While there has been an extensive use of the corporate tax structure to attract inward investment, this has (usually) been a low-salience policy issue. The high degree of technical complexity in the accountancy structure and legal-tax code enables those with informational power (tax advisers and the professional legal services sector) to have a strong input into the design of these policies. Irish corporate tax policy has continued to be an issue area characterised by high levels of elite business-state interaction (Bohle & Regan, 2021; Culpepper, 2010; Ornston & Schulze-Cleven, 2015; Rixen, 2011). While the ability of business actors to keep controversial economic policies out of the media spotlight is interesting, our empirical focus is on how *public opinion* develops once a "shock" moves the policy issue (media story) front and centre to political debate, both nationally and across Europe.

Before detailing our media experiment, it is important to briefly explain the Apple tax case. The European Commission's argument rested on two separate decisions (called tax rulings) by the Irish state (in 1991 and 2007). The Commission found that these tax rulings facilitated Apple in transferring most of the income from their European sales through to a "head office" division of two Apple subsidiaries in Ireland, which was *non-resident for tax purposes*. The implication of Ireland's policy was that Apple was able to reduce its tax bill to effectively 0%. The Commission found that this was equal to providing illegal state aid, and that Ireland must apply its 12.5% corporate tax rate to these profits and collect €13bn in unpaid taxes. The scale of this decision, and the status of Apple as one the world's richest companies, catapulted the issue into the public sphere in a way that the issue had never been before. It also put the Irish government in the rather awkward position of having to publicly reject the EU's demand that they collect €13bn in unpaid corporate taxes, at the very moment they were imposing harsh austerity measures on the electorate. This put an end to quiet politics.[1]

Figures 1 and 2 demonstrate the pattern of relatively limited coverage of the Irish corporate tax regime over time, and the extensive coverage given to the Apple

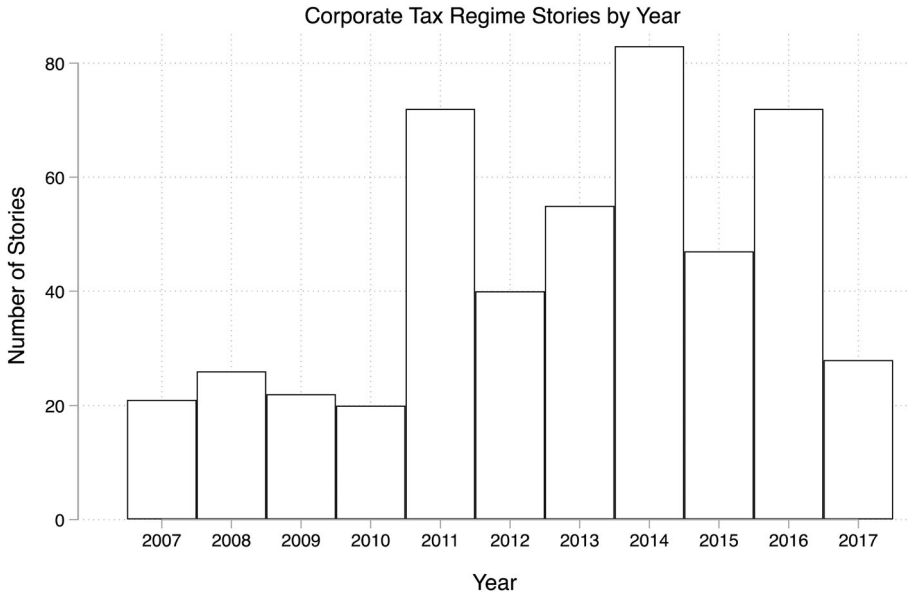

Figure 1. Corporate Tax Coverage in the Irish media by Year 2007–2017.

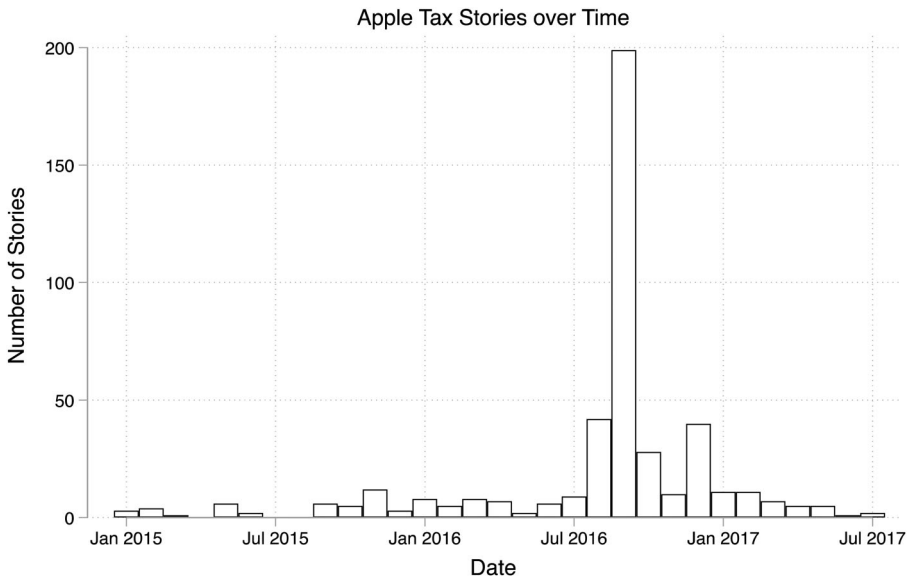

Figure 2. Coverage of Apple's tax affairs in the Irish media during the case.

Tax decision in 2016. These articles are drawn from LexisNexis archives for all Irish national newspapers available on the archive during this time period. The search terms employed were "'corporate tax" AND "regime" for Figure 1 and "Apple tax'" for Figures 2 and 3.[2] The spikes in Figure 1 correspond to a restructuring made in the budget in 2011 as a result of the economic crisis; the initial preliminary ruling by the Commission regarding the Apple case in 2014; and the final

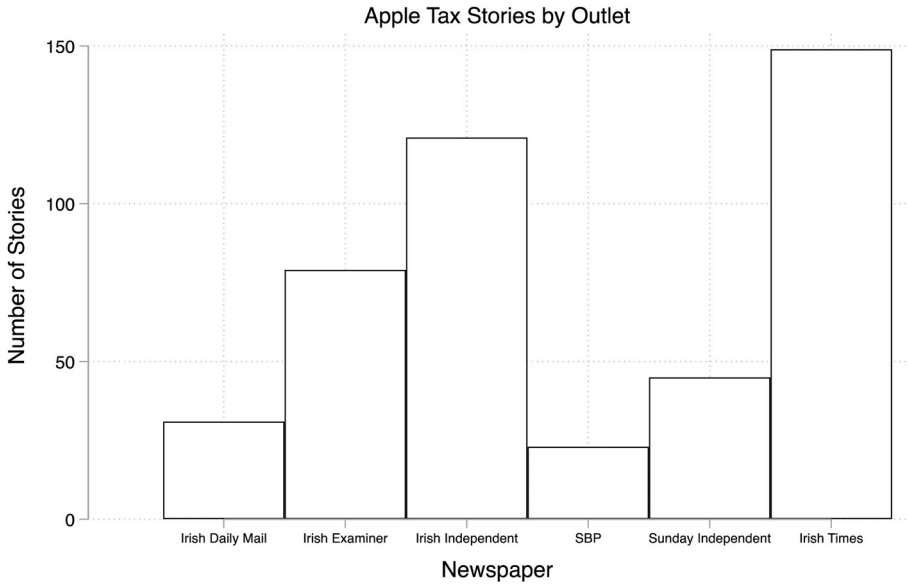

Figure 3. Apple Tax ruling coverage by Outlet.

Apple tax ruling in 2016. Figure 2 illustrates that the coverage of Apple's tax affairs is driven exclusively by the EU's decision, and the reaction to it in the late summer of 2016. It is worth noting that the Irish media did not initiate investigations or examination of the issue outside of this context. We draw the media frames from the summer of 2016, as this was the period when citizens engaged most substantively with the issue. We contend that framing effects are likely to be driven by how the media treated the topic at this time.

Comparative data on public attitudes to corporate tax avoidance suggests there is strong public opposition to large firms paying low levels of tax (see Shah, 2016; YouGov, 2015). Given the recent experience of harsh austerity measures in Ireland, we might expect that the sudden high salience of the EU ruling - which specified the Irish state must collected € 13 billion euros in unpaid corporate taxes - would have prompted public anger at the state's policies towards corporate tax avoidance. However, the limited polling data available suggested that there was instead substantial *public support* for the Irish Government's decision to appeal and challenge the European Commission ruling, and thereby not collect the €13bn in unpaid corporate taxes (Collins, 2016). We think this makes the experimental survey all the more interesting. There is a deeply held view in Ireland that tech tax avoidance is good for Irish people, in general, and over time. However, it is not at all obvious why Irish respondents would reject a ruling that requires the Irish state to collect € 13 billion in taxes, particularly in the aftermath of a several years of harsh austerity measures that saw major tax rises on workers and households

We argue that the media's framing of the ruling is a crucial explanation for this. The Irish corporate tax regime is consistently linked to national economic success, with the implication that any EU intervention that is perceived to undermine this success is presented as a *threat*. To test this, we leverage the example of the coverage of the 2016 Apple Tax Ruling as a major case in which citizens could engage

with the issue, and to develop broader attitudes on the topic. Focusing on a significant real-world case such as this avoids the problems associated with presenting 'emaciated frames' (Kinder, 2007). Similarly, the salience of the case allows us to make reasonable assumptions about citizens' knowledge of the issue. Further, leveraging coverage of a real world contemporary case offers significant advantages over hypothetical, constructed stimuli (see below in the research design section).

The articles selected as stimuli are drawn from major real-world news outlets which differ in their political framing of the issue, as well as their ideological orientation. The editorial by the first outlet, the *Irish Independent*, focuses explicitly on the issues of Ireland's sovereignty and the threat posed by the external "interference" of EU "bullies". This narrative clearly displays hostility towards the European Union, engages in a nationalistic discourse, and links the issue to an attack on Ireland's FDI-led growth regime. The second outlet, *The Irish Times*, is more balanced in its arguments. It contextualizes the scale of the judgment, argues that the Government has "little option but to appeal" and focuses on the unusual nature of the decision to compel Ireland to collect the taxes. This is a less overtly hostile approach, which acknowledges the scale of the issue but stops short of criticizing the government approach.

These two articles are selected for a number of reasons. First, they represent the major distinct frames used to cover the issue in the Irish media. Second, Figure 3 illustrates that these two daily news outlets provided the vast majority of coverage of the Apple Tax case during the period of the ruling, and its aftermath. Third, these two newspapers are, between print and digital media, the two highest-read newspapers in the country (ABC, 2017) and are generally regarded as opinion makers. The perspectives of these two outlets (broadly centre-right and liberal-centre) are therefore most worthy of consideration in the Irish context.

In addition, we include an editorial from *Le Monde* as an example of a different narrative that most Irish media consumers are typically not exposed to. This article congratulates the European Commission on its decision, emphasizes the unfairness of Apple's tax practices, and highlights the beggar-thy-neighbour effects that Ireland's strategies have on other European countries. We consider this article to be closest to the general EU-wide perspective on the issue. This is a major departure from both the strongly nationalistic frame from the Independent, and the more balanced framing of the issue by the Irish Times.

Leveraging the *Le Monde* frame is useful for our analysis as we argue that support for corporate tax avoidance is built partially through media coverage of the issue at times of high saliency. The availability of alternative perspectives on the issue allows for individuals to update their weighting of different beliefs regarding Ireland's approach to corporate tax. If the *Le Monde* treatment generates a distinct effect, it generates a real empirical puzzle. This has implications for the diversity of perspectives available to Irish citizens. More theoretically, all of these stories contain key components of differential coverage - they differ in their slant, tone, selection of information to prioritise, and primary arguments. These different combinations tap the processes of news selection and news production that are key to the development of alternative narratives in media coverage and provide advantages with respect to making claims about the effects of coverage in the real-world.

There may be a concern that these editorials constitute "heavy" frames with a tone and point of view that differs from the typical news reporting of the case in

Table 1. Hypothesised effects of treatments from each media outlet as compared to the control group on levels of agreement with each outcome question.

The Irish Government should appeal the Apple Tax Ruling	Low corporate taxes are good for the country	Tax avoidance by Multinational Corporations in Ireland undermines other EU countries
Irish Independent (Agree++)	Irish Independent (Agree++)	Irish Independent (Agree −)
Irish Times (Agree +)	Irish Times (Agree +)	Irish Times (Agree −)
Le Monde (Agree −)	Le Monde (Agree −)	Le Monde (Agree ++)

the Irish media. While we agree that the editorials are 'strong frames', they demonstrate clearly the political orientation of each outlet and the broad narratives they seek to develop. There is a strong strand of the political communication literature illustrating that the editorial line taken guides the slant of coverage throughout the newspaper (e.g. Druckman & Parkin, 2005; Ladd & Lenz, 2009). In constructing their editorial arguments, media actors use frames as broad narrative ideas - through rhetorical choices and the selection of information to emphasise – thereby providing meaning to and messages regarding events and controversies (Shen et al., 2014). Editorial writers employ all of these devices in seeking to make a persuasive case to the reader. This in turn affects the importance a consumer ascribes to a particular competing belief. In this case - whether the Apple Tax ruling is an infringement on Irish national sovereignty or a case of the EU tackling unfairness.[3] We similarly argue that on the complex issue of corporate tax, many consumers will seek the broader frame provided by editorials when updating their political beliefs rather than focusing on difficult technical-legal details in the news reports.

Our theoretical expectation is that exposure to one of these frames will produce an effect on attitudes toward the EC Apple Tax ruling; the role of low corporate taxes in Ireland; the FDI growth regime; and the effect on Ireland's European neighbours. We think that differential exposure will alter the weighting attached to individuals competing beliefs about these issues and actors. Given that this example relates directly to the EC Apple Tax ruling, but also to Ireland's FDI-led growth regime, we employ a number of questions that constitute the dependent variable(s) in our study. The dependent variable questions are (1) degree of support for the government's appeal of the EC Apple Tax ruling, (2) level of agreement that low corporate taxes and/or FDI are good for the country, and (3) the effects of low corporate taxes in Ireland on *other* EU countries. The questions are in line with the wording from election studies and cross-national surveys on attitudes to FDI (e.g. Pandya, 2010).

The hypothesized effect of these differential frames is therefore relatively straightforward: exposure to the strong national sovereignty perspective in the *Irish Independent* will, ceteris paribus, produce more support for an appeal; more support for the role of corporate taxation in Ireland's growth strategy; and less concern about the impact on other EU countries vis-a-vis the control group. The balanced frame of the *Irish Times* will produce similar but weaker effects as it acknowledges and engages with the dubious nature of the Apple arrangement but remains generally sympathetic to the Government position. However, we expect that the *Le Monde* frame will have the opposite effect – we expect here that respondents exposed to this treatment will be less supportive of an appeal; more sceptical of the

utility of low corporate taxes for economic growth; and more aware of the negative effects on European neighbours compared relative to the control group (Table 1).

Research design and data

The central advantage of experimental designs is that they allow for the isolation of potential causal effects by neutralizing the effects of confounding or endogenous variables through randomization. The classic drawback of these studies is that they lack external validity and the results of experiments cannot necessarily be expected to generalize to the outside world. While this issue can never be overcome entirely, we seek to address some of the typical limitations on external validity. Firstly, we leverage a real-world story which generated substantive media attention and which ties directly to our concepts of interest rather than producing a hypothetical case or otherwise inventing the topic.

Secondly, we use real frames and perspectives from the two highest-circulation Irish national newspapers and an alternative perspective from a widely respected European newspaper, rather than artificially constructing the frames. This approach has advantages both empirically and theoretically. By selecting stimuli directly from major news outlets, the treatments draw directly on the decisions and processes of news professionals across the two different news outlets, and the content they each produced in their respective environments. The perspectives presented are therefore direct approximations of the narratives the outlets provided to their consumers at the time. While the stories are selected from real-world outlets, and randomly assigned, respondents were *not informed* of the actual identity of the outlet that produced the story they are reading to limit any potential cue that may emanate from the identity of the newspaper (e.g. Druckman, 2001b).

Constructed stories are developed by non-journalists without the experiences that are associated with working in these organizations. Constructed articles can therefore fail to approximate the news style, format and slant of real, journalist-produced articles (see for example, Lee, 2009). If we wish to make more generalizable inferences about the patterns of effects we observe in our experimental study, approximating the coverage that news outlets actually produce and citizens consume is preferable. As the stories are drawn directly from actual newspapers, concerns about the unrealistic intensity of frame presentation associated with constructed news stories (Kinder & Palfrey, 1993) are not a major issue here.

There are concerns with online experimental designs that respondents may not fully read the articles and instead engage in box-ticking behaviour in order to complete the survey as quickly as possible. We address this by employing an attentiveness check in which respondents are asked to provide a brief summary of the topic and content of the article they have just read. Based on the response provided, we can scale the level of attentiveness of respondents.[4] Second, the treatments are also adapted to remove localized and personalized identifiers so that the articles do not trigger reactions independent of the story's content and framing. The stories were edited for length so as to approximate the kind of newspaper-based stimuli used in similar experiments (e.g. Slothuus, 2007). The full texts of the experimental treatments are in Appendix 1 (Supplementary material).

Survey experiment participants and procedure

The study employs a large, representative sample in a randomized survey experiment design *via* the online IrelandThinks panel platform, which was used to recruit an Ireland-representative sample of 1,015 participants (451 male, 561 female, 3 NB/Other). Consent is obtained from all participants as a condition of joining the panel, and respondents are compensated for participation separately by IrelandThinks for joining and participating in the panel. The advantages of such systematically recruited samples for experimental media effects research are more fully outlined in Iyengar (2008).

IrelandThinks is a Dublin-based polling company that has operated in Ireland on behalf of a number of international polling companies and corporate clients.[5] Online panel surveys (and associated experimental designs of this sort) are relatively uncommon in Ireland and therefore the recruitment and panel-building conducted by IrelandThinks for this study is one of the first of its kind. The survey sample size and demographic profile matches more traditional telephone-recruited samples used for political opinion polling very well. The survey was conducted in May 2018. This offers the advantage of a non-contemporaneous consumption of media coverage of related issues by respondents.[6]

Participants in each of the treatment groups randomly received one of the three newspaper stimuli, with a standardized layout and the same fictionalised by-line. The treatments are based directly on the original news stories but are edited for length and identifiers. Substantively, the treatments are near-identical to the original stories. Those in the *control group* received an entirely unrelated news story using the same stylised format and by-line concerning weekend events in the country. Following random assignment, there were 269 respondents in the control group, 251 in the Irish Independent treatment group, 248 in the Irish Times group and 247 who received the Le Monde article. Following their exposure to one of these conditions, respondents proceeded directly to the brief attentiveness check and then to our key attitudes questions which constitute the dependent variable.

The attitudinal questions in the survey are asked on a 7-point ordinal Likert scale. This is due to concerns about tendencies of participants to avoid extreme response categories and to align with standards in the public opinion literature. A 'Don't Know' option was also included as this is standard in IrelandThinks questionnaires. In order to guard against any potential priming issue, the order of these key attitudinal questions was randomized across the participant pool.

Respondents were recruited by IrelandThinks as part of the construction of an online Political Opinion panel. Respondents were *randomly divided* into three treatment groups and one control group. Along with the key attitudinal questions, participants were asked standard demographic questions on age, gender, geographic region, occupation and previous voting behaviour. Full descriptive statistics for the participant pool on the demographic and political variables grouped by treatment category are presented in Appendix 2 (Supplementary material). While pre-treatment attributes such as these do not tie to the assignment to a treatment condition, a number of these variables play a role in explaining responses to our key attitudinal questions so we control for these in the latter part of our analysis below.

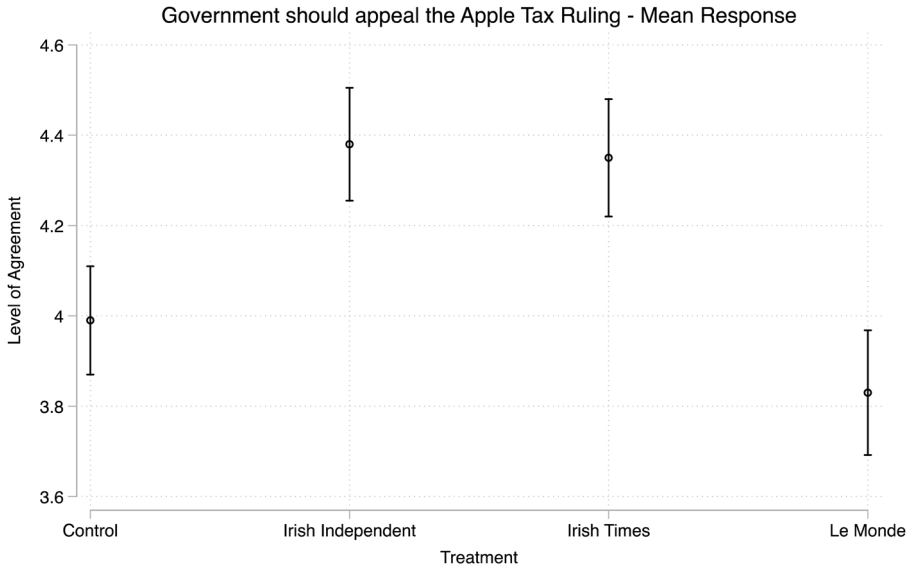

Figure 4. Difference-in-Means by Treatment Group of Agreement with "Government should appeal." Differences between Indo/Irish Times and the control group are significant at the $p < 0.05$ level. Higher values indicate more agreement.

Findings

We primarily investigate the effects of the media frames by examining whether there is a straightforward significant difference between the means for each treatment group compared to the control group for key test questions, and latterly show that these results hold when accounting for other potential predictors of attitudes such as party preference and education. As the questions are asked on an ordinal 7-point Likert scale, there is disagreement on whether parametric tests are appropriate (e.g. De Winter & Dodou, 2010; Norman, 2010). In response to this, and for illustrative purposes, we display difference-in-means tests and separately conduct Kruskal-Wallis and Dunn's tests to test for differences across groups, and between experimental groups and the control group respectively (Dinno, 2015).

With regard to the first dependent variable question - whether the government should appeal, we find highly statistically significant differences between the Irish Independent and Irish Times treatment groups and the control group. These results are displayed in Figure 4.[7] These effects are in the direction expected - respondents exposed to the two Irish newspaper treatments are more likely to indicate higher levels of agreement that the government should appeal the Apple Tax ruling to the European Courts. The Le Monde treatment has the expected negative sign but this is not distinguishable from the control group.

Figure 5 tests for a difference-in-means for the second major dependent variable question: "low corporate taxes are good for the country as a whole." These framing effects are again statistically significant in the associated non-parametric tests, The respondents exposed to the *Le Monde* treatment are, as expected, somewhat more likely to disagree - the article stresses the unfairness of low corporate tax rates and shifts the weights respondents attach to moral considerations. Slightly more unexpectedly, we see that the *Irish Times* treatment also has a statistically

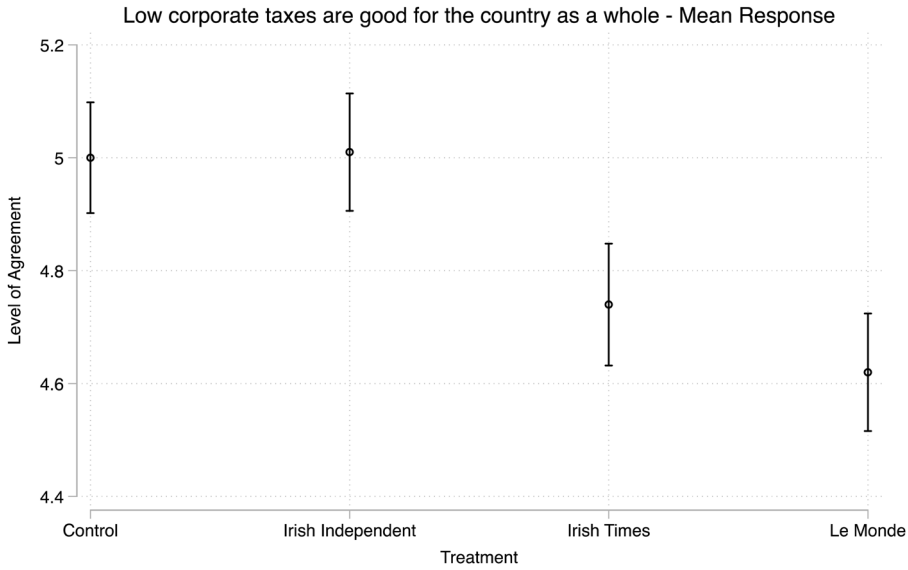

Figure 5. Difference-in-Means by Treatment Group of Agreement with "Low corporate taxes are good for the country." Differences between Irish Times/Le Monde and the control group are significant at the $p < 0.05$ level. Higher values indicate more agreement.

significant negative effect. While we did not necessarily expect this more balanced article to produce this effect, the treatment respondents were exposed to acknowledges the scale of the issue and hints at the reasons for concern regarding corporate tax avoidance.

We also examine issues with the robustness of this effect in the discussion of the multivariate model findings below. In this case, there is no difference between the control group and the *Irish Independent* group. This is likely due to the fact that the 'default' view in Ireland is that low corporate taxes are indeed good for the country, as they are associated with the FDI growth model, and Ireland's close relationship with the USA. The Independent treatment simply corresponds directly to the more generally held view and media narrative across government.

The third question concerns the agreement of respondents that "tax avoidance by foreign multinational firms in Ireland undermines other European countries". Results are presented in Figure 6. Interestingly, it appears from this vantage point that Irish citizens fully acknowledge the effects of Ireland's corporate tax regime on other European countries but are willing to accept this as a trade-off in defence of the national growth regime. This indicates a deep rationalisation of the issue amongst the Irish electorate. The associated Kruskal-Willis and Dunn's tests show that the Le Monde and Irish Times treatments are more likely to express stronger levels of agreement regarding the detrimental effects of this state strategy on other European countries. Again, there is no difference between the control group and the *Irish Independent* group for this question, which is precisely what we would expect as the treatment essentially matches the common view.

We now move to multivariate ordinal logit models to allow for the inclusion of controls that we believe may also affect our outcome attitudes of interest. As this is one of the first analyses of attitudes towards corporate tax avoidance in Ireland, these models

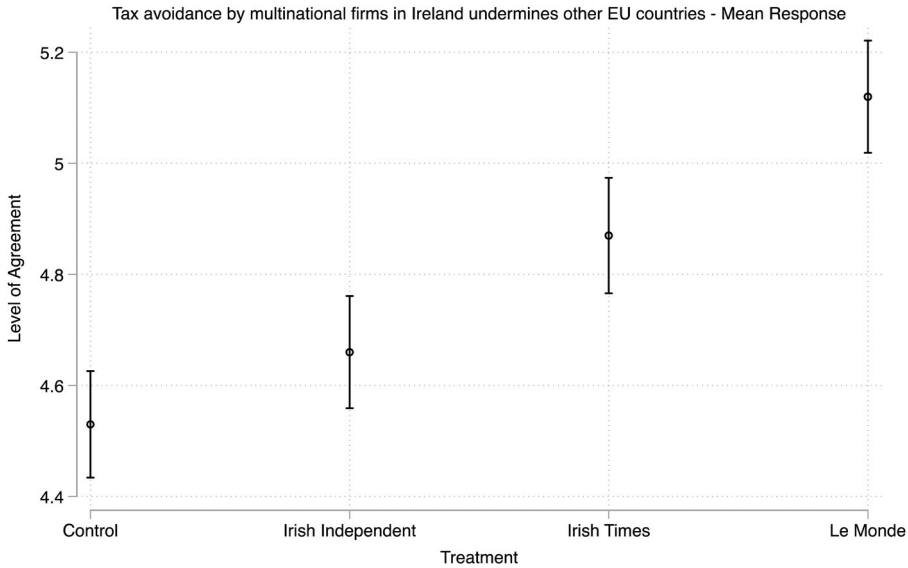

Figure 6. Difference-in-Means by Treatment Group of Agreement with "Tax avoidance by multinational firms in Ireland undermines other EU countries." Differences between Irish Times/Le Monde and the control group are significant at the $p < 0.05$ level. Higher values indicate more agreement.

provide an examination of determinants of public views alongside our core experimental treatments. The results for these ordinal models are displayed in Table 2.[8]

There are noted challenges in interpreting the results from ordinal (and indeed binary) logistic regression and in comparing across models and samples, stemming from the problem of unobserved heterogeneity (Allison, 1999; Mood, 2010; Wooldridge, 2002). Caution is therefore required in interpreting results as unobserved heterogeneity can affect coefficients even where the omitted variables are not correlated with the explanatory variables in the model. Average marginal effects are strongly robust to unobserved heterogeneity (Kuha & Mills, 2020; Long & Mustillo, 2018; Mood, 2017). We therefore also compute and graphically present marginal effects for our key treatment categories for each outcome question holding other independent variables at mean values, as these are comparable across models and groups and more straightforward to interpret (Mood, 2010, 2017).[9] We include controls for age, educational attainment of completed high school or higher, and vote choice at the 2016 election. Again, higher values indicate greater agreement with the statements that the Irish government should appeal the EU Apple ruling; that low corporate taxes are good for the country; and that tax avoidance by multinationals in Ireland undermines other EU countries.

In the government appeal models, there is a statistically significant effect of having read the two Irish national newspaper treatments that are sympathetic to the government position and/or critical of EU 'interference' compared to the control group. Members of the panel who read these articles were, as expected, more likely to agree that the Irish government should appeal the EC ruling. This effect is robust to the inclusion of demographic variables which behave as expected. In terms of predicted probabilities, Figure 7 illustrates that respondents receiving either the Irish Independent or Irish Times treatment were, for example,

Table 2. Ordinal logistic models. Base for treatments is the control group and base for vote choice in 2016 is non-voters.

	Government should Appeal	Government should Appeal	Low Corp Taxes are good for the country	Low Corp Taxes good for the country	Tax Avoidance undermines other EU countries	Tax Avoidance undermines other EU countries
Irish Independent	0.348**	0.382**	0.0324	0.0472	0.158	0.155
	(0.156)	(0.158)	(0.158)	(0.159)	(0.157)	(0.159)
Irish Times	0.339**	0.366**	−0.259*	−0.317**	0.403**	0.401**
	(0.158)	(0.159)	(0.157)	(0.160)	(0.160)	(0.162)
Le Monde	−0.119	−0.0977	−0.427***	−0.461***	0.744***	0.740***
	(0.160)	(0.162)	(0.157)	(0.158)	(0.160)	(0.163)
25–34		0.0367		0.237		0.245
		(0.209)		(0.212)		(0.213)
35–44		0.0486		0.00828		0.181
		(0.212)		(0.218)		(0.219)
45–54		0.256		0.149		0.359
		(0.223)		(0.227)		(0.225)
55–64		0.177		0.0498		0.290
		(0.241)		(0.245)		(0.245)
65–74		0.613**		0.569**		0.275
		(0.256)		(0.253)		(0.254)
75+		0.796		0.859		0.502
		(0.591)		(0.602)		(0.553)
High School+		0.296*		0.678***		0.419**
		(0.179)		(0.177)		(0.179)
FG		−0.139		0.532***		0.000733
		(0.179)		(0.181)		(0.182)
FF		−0.206		0.555***		−0.208
		(0.211)		(0.213)		(0.214)
Sinn Fein		−0.583***		0.202		0.000500
		(0.205)		(0.199)		(0.201)
Labour		−0.00283		0.119		0.566*
		(0.316)		(0.298)		(0.311)
Greens		−0.699		−0.341		0.374
		(0.436)		(0.406)		(0.424)
Independent		−0.281		0.105		−0.357
		(0.229)		(0.227)		(0.225)
SP-PBP		−0.559		−0.389		0.282
		(0.378)		(0.379)		(0.379)
Soc Dems		−0.375		0.561		0.514
		(0.420)		(0.413)		(0.420)
DK		−0.611***		−0.481**		−0.685***
		(0.206)		(0.213)		(0.215)
Observations	964	962	991	989	972	971

Standard errors in parentheses.
***p < 0.01, **p < 0.05, *p < 0.1.

approximately 5 percentage points more likely to strongly agree that the Irish government should appeal the ruling holding other variables at mean values. Those receiving these two treatments have a 51 percent probability of agreeing to some extent with the statement whereas this is only 42 percent for those in the control group.

The only partisan effect that we observe is that Sinn Féin (left-nationalist) voters are more likely to disagree with the government appeal compared to those who did not vote in 2016. This is likely an effect of their anti-austerity position, and their public criticism of big tech corporate tax avoidance. Respondents in the 65–74 age group are also more likely to express higher levels of agreement. This is driven, we believe, by the more extensive personal experiences that older respondents have of

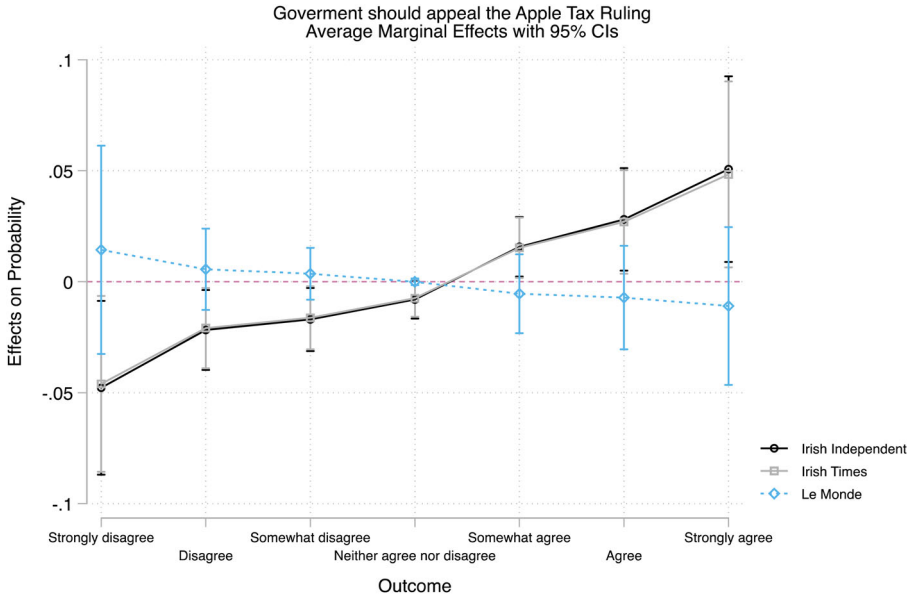

Figure 7. Average marginal effects of treatments compared to the control group for "Government should appeal the Apple Tax ruling" with other variables set at mean values.

Ireland's economic underdevelopment before the early 1990s are more likely to support the low tax model as it is commonly considered a driver of economic changes in the last three decades.

For the second question regarding whether low corporate taxes are good for the country, there is a negative and highly statistically significant effect in the baseline models for exposure to the Le Monde treatment, compared to the control group. Those receiving this treatment are more likely to disagree that low corporate taxes are good for Ireland. Figure 8 illustrates these effects by outcome with other explanatory factors held at mean values. Substantively using predicted probabilities, we see that those receiving the critical Le Monde treatment were 10 percentage points less likely to agree or strongly agree that low corporate taxes are good for the country than control group respondents in the baseline model rising to approximately 10.5 percentage points when controls are added. This article provides a perspective that is rarely, if ever, outlined in the Irish media. Citizens exposed to a more European solidaristic perspective express more critical views, suggesting that if this perspective were more readily available in the Irish media, public opinion may be more malleable than is often assumed.

The Irish Times treatment is not significant at conventional levels in the base ordinal logistic model or in measures of average marginal effects without the addition of controls. We do observe a significant negative effect once other factors are controlled for. As in Figure 8, there is a 7.5 percentage point decrease in the likelihood of individuals to agree or strongly agree when other factors are controlled for. However, while these effects for the agree and strongly agree categories are statistically significant, this is not the case for the disagree categories. We caution then against over-interpreting this result for the Irish Times treatment due to the sensitivities to model specification and given the effects are not particularly robust

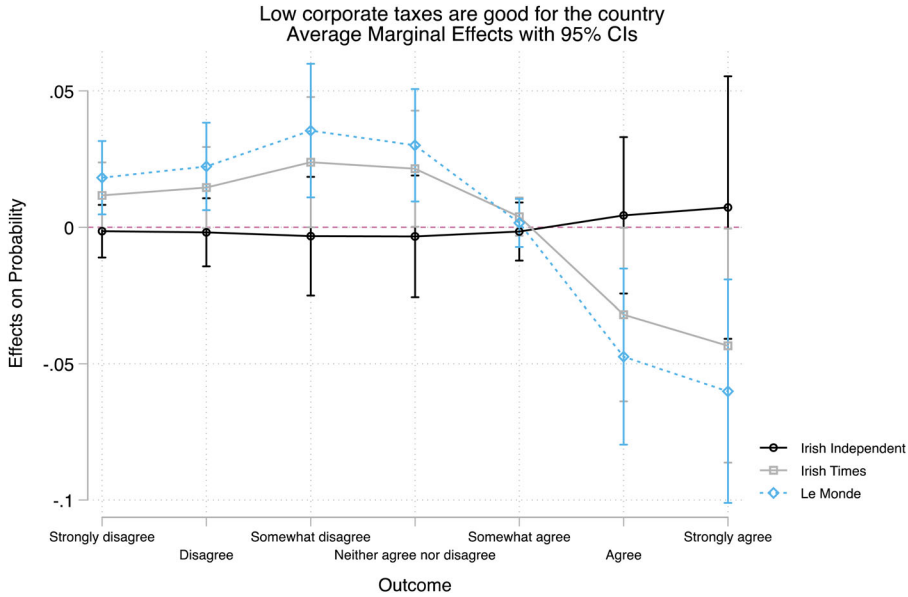

Figure 8. Average marginal effects of treatments compared to the control group for "Low corporate taxes are good for the country" with other variables set at mean values.

across dependent variable response categories. Interestingly, higher levels of education typically lead to higher levels of agreement to appeal. This is perhaps reflective of greater awareness that university graduates are most likely to get a job in the US multinational sector. Support for the 'big two' centre-right parties, Fine Gael and Fianna Fáil, is also associated with higher levels of agreement with the common discourse on the merits of the low corporate tax model. This provides an illustration of the depth of support that has been built for the growth strategy among supporters of the traditional governing parties in Ireland.

Finally, we examine the media framing effects for the question regarding whether tax avoidance by multinationals in Ireland undermines other EU countries. We observe highly statistically significant positive effects for the Le Monde and Irish Times treatments, indicating a stronger likelihood of agreement that tax avoidance has detrimental effects on other European countries. These results hold for both the baseline models and in the latter models when demographic controls are added. Notably, the Irish Independent split does not systematically differ from the control group. There is evidence across the four groups that there is a substantial acknowledgement by Irish citizens, all else equal, that tax avoidance does have a beggar thy neighbour effect. Both the balanced perspective of the Irish Times and the distinct critical frame from the Le Monde treatment, which stresses this narrative very clearly, leads to further likelihood of agreeing with the statement. Using predicted probabilities, Figure 9 illustrates that respondents to the Irish Times and Le Monde treatments were 9 and 17 percentage points more likely to agree or strongly agree with the statement compared to the control group. Education is also associated with higher levels of agreement that there is a beggar-thy-neighbour effect and that the low tax regime benefits Ireland illustrating the rationalisation processes at play.

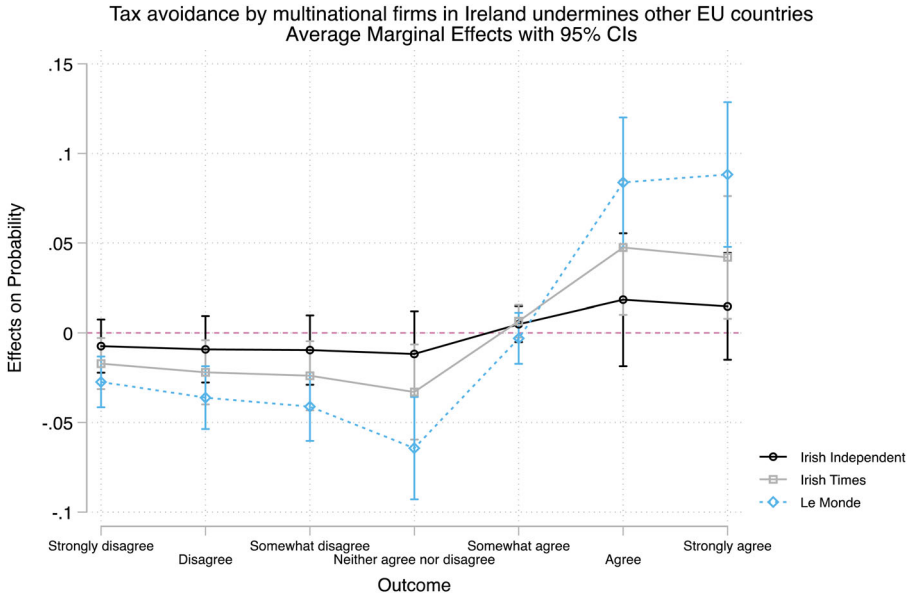

Figure 9. Average marginal effects of treatments compared to the control group for "Tax avoidance by multinational firms in Ireland undermines other EU countries" with other variables set at mean values.

Discussion

Overall, these experimental results tend to confirm our theoretical expectations regarding the effects of exposure to differential media frames, and perspectives on attitudes to corporate tax avoidance in Europe. Respondents exposed to a strongly phrased nationalistic perspective - highlighting Ireland's reliance on a strategy to tolerate or encourage low corporate tax strategies by large US multinational firms, are more likely to challenge the EU's Apple Tax ruling, despite the potential windfall for the Irish taxpayer. This frame activates a pre-existing belief that low corporate taxes are a crucial component of the Irish FDI-led growth regime, and that any EU fiscal interference is likely to undermine this growth model.

Regarding broader attitudes toward low corporate taxes, those exposed to a more balanced narrative, or a distinct European solidaristic perspective, display a somewhat greater likelihood to disagree with the 'accepted truth' of the Irish state's economic policy. It is notable here that the baseline views of the control group are not distinguishable from the views of those exposed to the strongly national sovereigntist Independent frame. We think this media frame broadly reflects the accepted wisdom in Ireland that low corporate taxes are central to Ireland's national economic success. Therefore, respondents in this group are unlikely to update their beliefs to such a degree that a distinct effect would be observable.

Finally, we find that exposure to media narratives that either present a relatively balanced perspective on the high-profile Apple ruling, or critically stress the unfairness of the Irish approach vis-à-vis Ireland's European neighbours does have an effect in shifting respondents towards higher levels of agreement that corporate tax avoidance undermines other EU countries. In many ways, we consider this the most important finding. This constitutes a clear pattern of rationalisation by Irish

citizens. They acknowledge the detrimental impact of tax avoidance on citizens in other EU countries but are willing to accept this as part of Ireland's growth strategy. In the end, national self-interest trumps the acknowledgment of the effects on other EU member-states. As Jensen (2012) suggests, citizens tend to believe that corporate tax policy plays a key role in firm location decisions even when components of that strategy are disadvantageous to European partners. To us, this is a form of competitive nationalism in which citizens are following the cues from media and government narratives on the issue.

However, the fact that media coverage, particularly the critical perspective of Le Monde, does have an effect on citizens' attitudes suggests that if individuals were exposed to alternative perspectives on this issue then we may see a shift in public opinion over time. We accept that the effects identified here mainly operate at the margin, but they persist even when demographics and previous voting behaviour are controlled for. In terms of the latter, it is worth noting that left leaning Sinn Féin voters are more likely to be critical of the government's position, whereas higher educated/income voters more supportive of it. Future research would benefit from examining this education and social class effect in greater detail.

Conclusions

This paper has used an original and novel survey experiment to examine the effect of national media frames on attitudes toward corporate tax avoidance, by leveraging differentially framed perspectives on the highest salient case of multinational tax avoidance in the European Union, the Apple tax case. We find that distinct media frames do have effects on citizens' views on whether the EU's Apple tax ruling should be appealed, whether low corporate taxes are good for the country, and the assessment of the beggar thy neighbour effects on Ireland's European neighbours. These results are robust to the inclusion of a number of control variables that may otherwise plausibly predict attitudes on this issue. There are three theoretical issues to be taken away from this experimental study, which are directly relevant to political economy research.

First, there is a growing literature that seeks to examine the structural influence that business wields over public policy. This has led to important studies that examine the instrumental strategies that multinational firms use to advance their interests in the EU, such as through the use of lobbying, or through the discursive construction of ideas to shape public policy debates (Culpepper, 2015; Gabor, 2016; Hay & Rosamond, 2002; Kastner, 2018; Matthijs & McNamara, 2015; Swank, 2016). We contribute to this research by demonstrating that national media frames play an important role in mitigating criticism of one of the most controversial aspects of contemporary capitalism: multinational corporate tax avoidance. More precisely, within the context of the European Union, we demonstrate that national media frames are an important factor in legitimating what might be considered competitive nationalist growth regimes. However, we also show that public opinion can shift toward more EU-regarding positions.

Second, and related to this, the trajectory of European integration is increasingly moving toward more convergence in fiscal policy, and reflected in proposals for a Common Consolidated Corporate Tax Base (CCCTB). European citizens and governments are likely to push for EU wide policies to crack down on corporate tax

avoidance, particularly amongst the big US tech companies. This seriously problematises the economic growth strategy of small open economies, like Ireland. Public opinion in Ireland is shaped by the context-specific nature of its national growth model, which is increasingly at odds with the EU demand to clamp down on corporate tax avoidance. The tolerance of corporate tax avoidance by Irish citizens might seem puzzling from the outside. Our findings suggest that the national media are a crucial actor in shoring up this popular support among the electorate. This is a real challenge for EU policymakers, given the absence of a European wide public sphere. But what our research also shows is that when the quiet politics of corporate tax accounting becomes the noisy politics of corporate tax avoidance, the EU is more likely to influence the debate.

Finally, in the study of political economy, there has been a renaissance of studies into the *electoral determinants* of national varieties of capitalism (Ares et al., 2017; Beramendi et al., 2015; Hall, 2020; Iversen & Soskice, 2019; Knotz & Lindvall, 2015; Kriesi, 2018). Our findings suggest that the context specific role of the national media is a crucial variable in legitimating national growth models and shoring up popular support for national varieties of capitalism, particularly when there is distributive conflict involved. We anticipate our findings can be generalised to other member-states that adopt beggar thy neighbour economic policies to advance their growth model, such as Germany. As far we are aware, this is the first study to make this argument, and to use a media survey experiment to test attitudes toward corporate tax avoidance in Europe. Future research on the political economy of contemporary capitalism would be well placed to examine the precise relationship between media frames, public opinion, and the impact on partisan electoral support for national growth models.

Notes

1. As argued by Barnes and Hicks (2018), the higher the technical complexity of a policy, the more malleable respondents are to different frames. However, whilst we agree that the technical specifics of the EC ruling are highly complex, the core issue of big tech companies avoiding tax is much less so.
2. Including 'regime' as a search term returns stories relating to corporate tax policy and excludes non-salient material such as conventional reports of earnings. There are virtually zero returns for 'Apple tax' stories outside of the periods outlined in Figure 2.
3. As above, this may result in an effect more akin to traditional persuasion for some set of respondents that have no such pre-existing values or beliefs although we expect this subset to be small.
4. In reality, there is little variation in attentiveness among respondents and our results do not substantively change based on the exclusion of the small number of respondents who were scaled as having displayed lower attentiveness.
5. See irelandthinks.ie.
6. It is plausible that respondents may have previously consumed coverage of this issue that would influence attitudes in the manner we hypothesise here. An additional advantage of the timing of the study is that one would strongly expect that respondents would no longer be primed by such material.
7. All figures in this paper were generated using the graphic schemes plotting and plotplain (Bischof, 2017).
8. We show in Appendix 4 (Supplementary material) that the randomisation procedure provided good balance.
9. The average marginal effects are available in tabular form in Appendix 3 (Supplementary material). We also compute adjusted predictions also available in

Appendix 3 (Supplementary material). We separately compute marginal effects with our control variables set at representative values. This produces very similar results.

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Disclosure statement

No potential conflict of interest was reported by the author(s).

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