SOLVANGLE (Journal of Theoretical Insights), Vol. 2, No, 1, 2026
Website: https://klamidas.com/solvangle-v2n1-2026-03/

OPEN ACCESS CC BY: Creative Commons Attribution License 4.0

Media Framing of the New Tax Policy and the Economic Anxiety Experienced By University Students - A Study of Non-Working Students of Chukwuemeka Odumegwu Ojukwu University (COOU), Igbariam Campus

Eugenia Chinweokwu Eneome, Chidimma Loveth Ufomba & Rosemary Chiamaka Nwammadu

Abstract

This study examined the media framing of Nigeria's new tax policy and the economic anxiety expressed by university students, with particular focus on students of Chukwuemeka Odumegwu Ojukwu University (COOU), Igbariam Campus, Anambra State. The study was motivated by the increasing role of the media in shaping public understanding of economic policies and the potential psychological effects such portrayals may have on young people, especially university students who actively consume media content. The objectives of the study were to determine students' level of exposure to media reports on the new tax policy, examine the dominant frames used by the media in reporting the policy, assess the level of economic anxiety among students, and determine whether media framing influences students' perceptions and concerns about the policy. The study adopted a survey research design. A structured questionnaire was used as the primary instrument for data collection from undergraduate students of the university. Data collected were analyzed using descriptive statistical tools such as frequency distribution and percentages. The findings revealed that a significant number of students were aware of the new tax policy and were mainly exposed to information about the policy through social media and online news platforms. The study also found that many students perceived the media coverage of the tax policy as largely negative, emphasizing the economic burden and potential rise in the cost of living. Furthermore, the findings indicated that exposure to such media reports contributed to increased economic anxiety among students, particularly in relation to future employment opportunities, financial stability, and the general economic situation in the country. The study concluded that media framing plays a significant role in shaping students' perceptions and emotional responses toward government economic policies. It therefore recommended that media organizations adopt more balanced and responsible reporting practices when covering economic policies, while government institutions should improve their communication strategies to provide clearer and more transparent explanations of policy decisions. In addition, universities should promote media literacy among students to help them critically interpret economic news and reduce unnecessary anxiety arising from media narratives.

Keywords: media, framing, new, tax policy, economic, anxiety, university, students

Introduction

The fact that the extent to which government policies, programmes, and activities succeed depends largely on the understanding of these policies and the buy-in of the people into the policies, makes the media and communication imperative in governance. It is on the strength of the foregoing that it becomes germaine to appraise the influence of media framing of Nigeria's new tax policy and the anxiety expressed by university students as a result of their awareness of public opinions expressed on the 2024 Tax Reform Bills. Prior to the signing the bill into law on 26th June, 2025, many Nigerian citizens vehemently opposed the bill. While some critics, notably from the north, opposed the bill because of the hasty manner the Senate passed it into law, many others were apprehensive of its possible negative economic consequences. Scholars like Mohammed and Sanusi (2024) published a book titled *Economic and Political Implications of the Tax Reform Bill*. Earlier, researchers had conducted studies on tax reforms in Nigeria. Odusola (2006), Cyan, Koupiar & Jorge (2017), Israel & Peter (2015), Ike & Omogby (2022), and Hamid (2019) were among researchers who had carried out studies on different aspects of tax reform issues. These studies did not focus on the 2024 Nigerian Tax Reform Bill and its implications on Nigerian citizens. Due to the stiff opposition against the bill, it became expedient to carry out a wide national awareness and sensitization campaign about the bill.

In spite of attempts to present the tax reforms as necessary measures undertaken for fiscal sustainability and economic growth, they have generated widespread debate and concern among citizens. Analysts argue that while the reforms are designed to increase government revenue and reduce dependence on borrowing, the policy changes are occurring within a context of rising inflation, high living costs, and broader economic restructuring in Nigeria. These economic pressures have contributed to public skepticism and uncertainty about the implications of the new tax policy (Reuters, 2025).

In Nigeria, media coverage of the new tax reform has highlighted both the potential benefits and the perceived risks associated with the policy. While government officials emphasize the long-term economic advantages of a harmonized tax system, media narratives often focus on public concerns, misinformation, and fears surrounding the reforms (Independent Newspaper, 2025). Students represent a critical segment of the population that may be particularly sensitive to economic policy changes. University students often depend on family income, part-time employment, or government support, and therefore economic uncertainties can significantly affect their financial stability and psychological well-being. In Nigeria, where inflation and rising living costs already place pressure on households, policies perceived to increase financial burdens may intensify economic anxiety among young people.

Therefore, examining the relationship between media framing of Nigeria's new tax policy and the economic anxiety experienced by students is important for understanding how communication about economic policies affects public attitudes. This study specifically investigates how media narratives shape the perceptions and emotional responses of students of Chukwuemeka Odumegwu Ojukwu University (COOU), Igbariam Campus, Anambra State, to the new tax policy. The problem this study seeks to address is the lack of empirical understanding of how media framing of Nigeria's new tax policy influences the level of economic anxiety experienced by students, particularly those in tertiary institutions, such as COOU, Igbariam campus. Investigating this relationship will contribute to a better understanding of the role of media communication in shaping public perception of economic policies and the psychological implications of such policies on young Nigerians.

The main objective of this study is to appraise the media framing of the new tax policy and the economic anxiety experienced by university students – a study of non-working students of Chukwuemeka Odumegwu Ojukwu University (COOU), Igbariam Campus. The specific objectives of the study are as follows:

1. To determine the level of students' exposure to media reports about Nigeria's new tax policy.
2. To examine the dominant media frames used in reporting the new tax policy.
3. To assess the level of economic anxiety expressed by students regarding the tax policy.

Theoretical Framework

Agenda-Setting Theory and the Framing Theory were the theoretical frameworks adopted for this study. Both theories are briefly explained below.

Agenda-Setting Theory: Rosler (2017) avers that agenda-setting theory was formally developed by Maxwell McCombs and Donald Lewis Shaw in a study on the 1972 presidential election deemed "the Chapel Hill study". According to Rosler (2017), McCombs and Shaw demonstrated a strong correlation between one hundred Chapel Hill residents' thought on what was the most important election issue and what the local news media reported was the most important issue. Rosler (2017) explains that by comparing the salience of issues in news content with the public's perceptions, McCombs and Shaw determined the degree to which the media sways public opinion. Corroborating the foregoing views, Molloy (2020) adds that the theory also suggests that media has a great influence on their audience by instilling what they *should* think about, instead of what they *actually* think. That is, if a news item is covered frequently and

prominently, the audience will regard the issue as more important. By comparing and developing the salience of issues in news content with the public's perceptions of the most important election issue, McCombs and Shaw were able to determine the degree to which the media determines public opinion.

Molloy (2020) further states that agenda-setting suggests that the communications media, through their ability to identify and publicize issues, play a pivotal role in shaping the problems that attract attention from governments and international organizations, and direct public opinion towards specific issues. The theory suggests that the media can shape public opinion by determining what issues are given the most attention, and has been widely studied and applied to various forms of media. The way news stories and topics that impact public opinion are presented is influenced by the media (West & Turner, 2018). The theory is predicated on the idea that most individuals only have access to one source of information on most issues: the news media. Since they establish the agenda, they may affect how important some things are seen to be.

Agenda-setting theory is therefore suitable for this study because the 2024 Tax Reform Bills generated heightened debate by the government and the citizens. The melting point for these debates is the media which guided discussions on the issue.

Framing Theory

Framing theory, according to McQuail & Windahl (2015) was developed by Erving Goffman in his book, Frame analysis: An essay on the organization of experience, published in 1974. Graffin (2018) adds that Goffman used the idea of frames to label "schemata of interpretation" that allow individuals or groups "to locate, perceive, identify, and label" events and occurrences, thus rendering meaning, organizing experiences, and guiding actions. Graffin (2018), however, observes that Anthropologist Gregory Bateson first defined the concept of framing as "a spatial and temporal bounding of a set of interactive messages" (A Theory of Play and Fantasy, 1954, reproduced in his 1972 book, Steps to an Ecology of Mind). By and large, framing in communication studies defines how news media coverage shapes mass opinion. It explains that how information is presented (the "frame") significantly influences public perception, interpretation, and decision-making. Framing theory suggests that by highlighting specific aspects of a reality while excluding others, media, leaders, and communicators shape how audiences understand issues, often creating bias or promoting specific viewpoints (Graffin, 2018).

The concept of framing is related to the agenda-setting tradition but expands the research by focusing on the essence of the issues at hand rather than on a

particular topic. The basis of framing theory is that the media focuses attention on certain events and then places them within a field of meaning. Framing is an important topic since it can have a big influence; therefore, the concept of framing is expanded to organizations as well. In essence, framing theory suggests that how something is presented to the audience (called "the frame") influences the choices people make about how to process that information. Frames are abstractions that work to organize or structure message meaning. The most common use of frames is in terms of the frame the news or media place on the information they convey. They are thought to influence the perception of the news by the audience; in this way, it could be construed as a form of second level agenda-setting – they not only tell the audience what to think about (agenda-setting theory), but also how to think about that issue (second level agenda setting, framing theory).

Framing theory is suitable because it analyzes how media outlets in Nigeria select and emphasize specific aspects of the 2024 tax policy—such as its economic consequences—to shape public perception. It directly connects media narratives to the audience's, specifically students', emotional responses and resulting economic anxiety.

Overview of the 2024 Tax Reform Bills

According to the Policy and Legal Advocacy Centre, PLAC (2025), President Bola Ahmed Tinubu, on 3 October 2024, transmitted the following Tax Bills to the National Assembly:

1. Nigerian Tax Bill;
2. Nigeria Tax Administration Bill;
3. Joint Revenue Board Bill; and
4. Nigeria Revenue Service Bill.

According to Mr. Taiwo Oyedele, Chairman, Fiscal Policy and Tax Reforms Committee, the reform is aimed at addressing the challenges of multi-layered taxation and the complexities of the current tax system, consolidating various legal frameworks relating to taxation, expanding the country's tax base, enhancing tax-compliance and generating sustainable revenue streams for national development (PLAC, 2025). A summary of the implications of the Tax reform bills on individuals and small businesses, according to PLAC (2025), are stated below:

1. Small businesses with an annual turnover of ₦50 million or less are exempt from income tax.
2. There is no withholding tax deduction on business income of small

businesses. This also includes an exemption from the requirement to deduct and account for tax on payments to vendors.

3. There is a reduction in companies' income tax from the current rate of 30% to 27.5% for 2025 and 25% for subsequent years.

4. Workers earning ₦800,000 annually and below will be exempted from taxes. According to the Nigerian Financial Services Market Report, only 10% of Nigerians earn above ₦100,000. This would mean most Nigerians will experience a reduction in their income tax upon the passage of the bills.

5. Essential items such as food, education, healthcare will enjoy 0% Value Added Tax while rent, public transportation, and renewable energy will be exempted, providing relief for low-income households that spend nearly 100% of their income on these necessities.

6. Businesses will be granted tax credits for VAT paid on their assets and all expenses incurred to produce Vatable goods and services. This means up to 7.5% reduction in the cost of production. This proposed measure will eliminate the VAT cost currently borne by businesses and should therefore lead to lower prices. Going forward, this measure will ensure that businesses in Nigeria no longer bear VAT cost regardless of the rate.

7. Economic development incentives on profits or gains of friendly societies, co-operative societies, educational, ecclesiastical, or charitable organisations, trade unions, and government entities, provided such profits or gains are not derived from trade or business activities.

8. There is tax exemption on compensation for loss of employment not exceeding ₦50,000,000.

Media Framing of the New Tax Policy (2025–2026)

Based on recent reports, media framing of the 2026 Nigerian tax reforms has been a mix of government-led narratives focusing on long-term structural benefits and widespread media reporting on public anxiety, resistance, and economic hardship. For students, this new tax era – which includes changes to education funding through the Tertiary Education Trust Fund (TETFund) – is framed as a double-edged sword: promising better-funded education and loans while simultaneously fueling fear of increased financial pressure and reduced disposable income.

Government/Policy Framing (Economic Stability & Modernization): Official narratives emphasize the need for a stronger tax system to drive economic growth, increase the tax-to-GDP ratio, and diversify the economy. Media

coverage supportive of the administration highlights the "necessity" of reform for future prosperity, urging a shift from resistance to constructive engagement.

Controversy and Skepticism Framing: Independent media and social media have highlighted "full-blown agitation" against the tax laws, particularly regarding allegations of "doctoring" or lack of transparency. This framing focuses on public anxiety, mistrust, and the "pains of reform".

The "Social Responsibility" Frame: Media outlets have been encouraged to provide balanced reporting—educating the public on the benefits of increased tax revenue (e.g., infrastructure) while acknowledging the fears of citizens.

Student Economic Anxiety and Media Impact

Financial Strain and Future Uncertainty: The media, especially through social media, has highlighted the anxiety of students regarding potential rises in the cost of living and tuition. While the 2026 reforms include provisions to allocate 30% of TETFund revenue to the Student Loans Act (NELFUND), the immediate focus of many reports is on the "short-term discomfort".

Information Overload and Confusion: With 63% of citizens relying on social media for news on tax reforms, the rapid, sometimes conflicting, information has contributed to increased anxiety. The complexity of the new regulations, when poorly explained, leads to fear of increased financial burdens.

Social Isolation: Media reports, including qualitative studies, suggest that for students facing financial stress (exacerbated by rising costs), social activities become limited, leading to feelings of alienation and anxiety.

Empirical Review

Fitriyah & Nasrulloh (2025), in a study titled "*Strategic Framing in Tax Communication: Reconsidering Policy Narratives Through Justice-Based Approaches*", explored the framing effects in tax policy communication and how they influence public perception, compliance behaviour, and institutional trust across various political and cultural contexts. The review finds that justice-based framing – emphasizing fairness, social benefits, and moral responsibility – generates higher levels of tax compliance and public support.

Mohammed & Tangl (2024) delved into the intricate relationship between taxpayers and taxation systems, seeking to understand the factors influencing individuals' perceptions of taxes as either a service or a financial burden. The study employed online surveys to collect data from a diverse group of participants, using both quantitative and qualitative research methods. The research findings demonstrate that people's perceptions of taxes are not solely shaped by economic factors but are also influenced by psychological aspects, government communication, and societal norms.

Adejoh & Jibrin (2025) examined the public perception, mass media awareness creation, and the implications of the 2024 tax reform bills. It had three objectives, such as: appraise the degree of public exposure to mass media awareness creation regarding the implications of the 2024 tax reform bills; examine mass media channels through which the public access information regarding the implications of the tax reform bill of 2024; and investigate public perception of the media awareness creation regarding the implications of the tax reform bill 2024. The study adopted the Social Responsibility Media Theory as its theoretical foundation. It adopted a qualitative survey method using a questionnaire for data collection. It found that 54% of the respondents agreed to be highly exposed to the mass media awareness creation of the implications of the 2024 Tax Reform Bills; 63% of the respondents agreed that the social media platforms were the channels through which they got information about the new Tax Reform Bills, 2024; and, finally, the respondents agreed that the mass media awareness creation was highly effective, with 53% of the respondents in congruent with the assertion.

Methodology

The survey research method was adopted for this study because it enabled the researchers to deal with the characteristics of the chosen set of people whose opinions, behaviour, and attitudes are essential for the collection of information required in the study. The study was conducted at Chukwuemeka Odumegwu Ojukwu University (COOU) in Anambra State, Nigeria. This study surveyed 15,786 students of COOU (as provided by the Institution's Registry, 2025) for the quantitative study. Taro Yamane's parametric test was used to calculate a sample size of 400 students for the study – the Formula utilised was:

$$n = \frac{N}{1+N(e)^2}$$

A multi-stage sampling strategy was adopted in selecting the samples for this study.

In this investigation, an inquiry was used as tool for gathering data. Respondents were personally handed the questionnaire by the researchers and their assistants. Simple frequency tables were utilised to present data from the survey. The data collected from respondents were analyzed using descriptive statistical methods such as frequency distribution tables and percentages. The analysis focused on identifying students' exposure to media reportage on the new tax reform, patterns and trends in respondents' perceptions regarding the anxiety expressed by students on the tax policy. The findings were then interpreted in relation to the research questions and objectives of the study.

Data Presentation, Analysis and Discussion

The data garnered from this survey were presented and analysed in this section. As earlier stated, the data were presented in tables and analysed using percentages. A total of 400 copies of questionnaires were distributed to respondents across some faculties and departments at COOU, Igbariam campus. Out of the 400 copies of the questionnaires distributed, 366 copies (92%) were correctly completed and returned, while 34 copies got lost. Further analyses were based on 366 copies of returned questionnaires.

Biographic Data of the Respondents

The questionnaire for this study had two sections: Section A dealt with the biographic data of the respondents while Section B dealt with the thematic data. The tables below explain the biographic characteristics of the respondents and their responses to issues raised in the questionnaire.

Table 1: Sex of Respondents

Sex	Frequency	Percentage
Male	176	48%
Female	190	52%
TOTAL	**366**	**100**

Source: Field Survey 2026

In the table above, 190 respondents (52%) were female, while 176 respondents (48%) were male. The data revealed an almost even distribution of the respondents, according to their gender characteristics. However, the slightly higher number of females is an indication that the women are easier persuaded to respond to issues that border on fear/anxiety.

Table 2: Age of Respondents

Age	Frequency	Percentage
16 – 20 years	82	25%
21 – 25 years	208	57%
26 – above years	66	18%
TOTAL	**366**	**100%**

Source: Field Survey 2026

The implication of this frequency distribution was that majority of the respondents were of right age to make informed decision/input on the subject matter.

Thematic Data

In this section, the data relating to the central theme of the study are presented in simple frequency distribution tables and analysed afterwards.

Table 3: Respondents' Awareness of Nigeria's New Tax Policy

Response	Frequency	Percentage
Sufficiently aware	200	56%
Aware	32	9%
Not Aware	48	13%
Can't tell	86	24%
Total	**366**	**100%**

Source: field survey, 2026

Data in the table above indicated that more than two-thirds of the respondents are aware of the Nigeria's New Tax Reform Policy. This implies that the respondents possess the requisite knowledge required to comment meaningfully on government's tax policies.

Table 4: Media through which respondents hear about the new tax policy

Response	Frequency	Percentage
Social Media	148	40%
Radio	132	36%
Television	38	10%
Newspapers(Print)	28	8%
Neighbours/friends	20	6%
Total	**366**	**100%**

Source: field survey, 2026

The implication of the data on the table above is that social media is increasingly becoming a veritable platform for citizens' engagement with government.

Table 5: Respondents' opinion that the media present the tax policy as harmful to citizens.

Response	Frequency	Percentage
Strongly agreed	113	31%
Agreed	100	27%
Undecided	88	24%
Strongly Disagreed	45	13%
Disagreed	20	6%
Total	**366**	**100%**

Source: field survey, 2026

The data on the table above revealed that a significant (58%) affirmed the statement, implying that the media framing of an issue influences the public opinion on the issue.

Table 6: Respondents' perception that Media reports emphasize the economic burden of the policy.

Response	Frequency	Percentage
Strongly agreed	113	31%
Agreed	100	27%
Undecided	88	24%
Strongly Disagreed	45	13%
Disagreed	20	6%
Total	**366**	**100%**

Source: field survey, 2026

The data on the table above revealed that a significant number of respondents (58%) affirmed the statement, implying that the media framing of an issue influences the public opinion on the issue.

Table 7: Media reports about the tax policy make me worried about Nigeria's economy

Response	Frequency	Percentage
Strongly agreed	250	68%
Agreed	100	27%
Undecided	16	4%
Strongly Disagreed	0	0%
Disagreed	0	0%
Total	**366**	**100%**

Table 8: The dominant frame of the media reports on the Tax Policy was anxiety and economic burden

Response	Frequency	Percentage
Strongly agreed	141	39%
Agreed	120	33%
Undecided	88	24%
Strongly Disagreed	0	0%
Disagreed	17	5%
Total	**366**	**100%**

Source: field survey, 2026

The implication of the data on the table above is that framing determines perception on the issue.

Findings and Discussion

Students' Awareness and Exposure to Media Reports on the New Tax Policy: The findings revealed that a significant proportion of students were aware of Nigeria's new tax policy. Most respondents indicated that they had encountered information about the policy through various media channels. Among the

different media platforms, social media and online news platforms emerged as the most common sources of information about the tax policy. This finding reflects the increasing reliance of young people on digital platforms for news and information. Traditional media outlets such as television, radio, and newspapers were also mentioned but to a lesser extent. Furthermore, the results showed that many respondents reported encountering media reports about the tax policy frequently or occasionally, indicating a relatively high level of exposure to discussions about the policy. This finding supports the view that the media serve as a major channel through which citizens become aware of government policies, particularly economic policies that have implications for everyday life.

Economic Anxiety Among Students: Another key finding of the study is that many students reported experiencing economic anxiety as a result of media discussions surrounding the tax policy. Respondents expressed concerns about the possible impact of the policy on the cost of living, personal financial stability, and future employment opportunities. A significant number of respondents agreed that media reports about economic policies sometimes create feelings of uncertainty and worry about the future of the Nigerian economy. Some students also indicated that discussions about the policy on social media platforms increased their level of concern, particularly when such discussions were highly critical or speculative. These findings suggest that exposure to media narratives about economic policies can influence not only individuals' opinions but also their emotional responses and perceptions of economic security.

Influence of Media Framing on Students' Perception of the Policy: The study also examined whether media framing influenced students' perceptions of the tax policy. The findings showed that many respondents believed that the media play a significant role in shaping public opinion regarding government policies. Students who reported higher levels of exposure to media discussions about the tax policy were more likely to express stronger opinions about the policy, whether positive or negative. In particular, students who frequently encountered critical media coverage were more likely to perceive the policy as potentially harmful to citizens. This suggests that media framing can contribute to the formation of public attitudes toward government economic policies, especially among young audiences who rely heavily on media sources for information.

Conclusion

Based on the findings of this study, it can be concluded that the media play a significant role in shaping the perceptions and emotional responses of university students regarding Nigeria's new tax policy. The study established that students of Chukwuemeka Odumegwu Ojukwu University, Igbariam Campus, are largely exposed to information about the tax policy through different media

platforms, with social media and online news sources being the most prominent. The findings therefore suggest that media framing does not only influence public understanding of policy issues but also affects individuals' psychological responses to economic developments. As a result, the relationship between media coverage and public perception becomes particularly important in times of economic reform or policy change. In conclusion, while the media serve as a critical source of information and a platform for public debate, the manner in which they present economic policies can significantly influence public sentiment. Balanced, contextualized, and responsible reporting is therefore essential to ensure that audiences receive accurate information without unnecessary amplification of economic fears or anxieties.

Recommendations

Based on the findings and conclusions of this study, the following recommendations are made:

1. Balanced Media Reporting: Media organizations should strive to provide balanced and objective coverage of economic policies. Reports should present both the potential benefits and drawbacks of policies such as the new tax policy in order to give audiences a comprehensive understanding of the issue.

2. Improved Economic Communication by Government: Government agencies responsible for economic policies should enhance their public communication strategies. Clear explanations of policy objectives, implementation strategies, and expected outcomes can help reduce misinformation and public anxiety.

3. Media Literacy Programs for Students: Universities, including Chukwuemeka Odumegwu Ojukwu University, should introduce media literacy initiatives that help students critically evaluate media content. This will enable them to better interpret economic news and distinguish between factual reporting and opinion-based narratives.

4. Responsible Use of Social Media: Since social media platforms are a major source of information for students, there should be increased awareness about the importance of verifying information before sharing or reacting to economic news. This will help minimize the spread of exaggerated or misleading narratives.

5. Collaboration Between Media and Economic Experts: Media houses should collaborate more frequently with economists, financial analysts, and policy experts when reporting on economic policies. Expert explanations can provide context and help audiences understand the long-term implications of policy changes.

6. Further Academic Research: Future studies should expand the scope of

research by including multiple universities across Nigeria to provide a broader understanding of how media framing influences economic perceptions among young people nationwide.

References

Ababkova, M. Y., & Vasileva, O. (2020). System approach to evaluation of tourism cluster companies' environment and performance. E3S Web of Conferences.https://doi.org/10.1051/e3sconf/202017510014

Abu, M A. A. (2023). The Role of Social Media in Shaping Public Opinion and Its Influence on Economic Decisions, Technology and Society Perspectives (TACIT) Vol. 1, No. 1, March 2023, pages 35–44, DOI: 10.61100/tacit.v1i1.37

Adejoh, M. and Jibrin, U. O. (2025). Public Perception of Mass Media Awareness Creation of the Implications of Nigeria's Tax Reform Bills, 2024. *Top Journal of Public Policy and Administration (TJPPA)* Vol. 12 (1)

Akindoyin, D. I. (2024). A Critique of the Impact of Social Media on Governance in Nigeria, *Lead City Journal of the Social Sciences* (LCJSS), Volume 9 (No. 1), June 2024

Arisanty, M., Wiradharma, G., & Fiani, I. (2020). Optimizing Social Media Platforms as Information Disemi- nation Media. *Jurnal ASPIKOM*, 5(2), 266. https://doi.org/10.24329/aspikom.v5i2.700

Dare, C., Vellios, N., Kumar, P., Nayak, R., & van Walbeek, C. (2023). A media analysis of the COVID-19 tobacco sales ban in South Africa. *International Journal of Environmental Research and Public Health*. https://doi.org/10.3390/ijerph20186733

Dharshing, S., Hille, S. L., & Wüstenhagen, R. (2017). The influence of political orientation on policy framing effects' strength and temporal persistence. *Ecological Economics*. https://doi.org/10.1016/j.ecolecon. 2017. 05.014

Dombi, M. (2019). The service-stock trap: Analysis of the environmental impacts and productivity of the service sector in Hungary. *Environmental Research Letters*.

Durán, I. A., & Saqib, N. (2024). Load capacity factor and environmental quality: Unveiling the role of economic growth, green innovations, and environmental policies in G20 economies. *International Journal of Energy Economics and Policy*. https://doi.org/10.32479/ijeep.17413

Ferine, K. F., Ausat, A. M. A., Gadzali, S. S., Marleni, & Sari, D. M. (2023). The Impact of Social Media on Consumer Behavior. *Communnity Development Journal*: Jurnal Pendidikan Masyarakat, 4(1), 843–847. https://doi.org/ 10.31004/cdj.v4i1.12567

Fitriah, D., Agustin, E., Warmasih, W., Gadzali, S. S., & Ausat, A. M. A. (2023). Analysis of the Effect of Noechnology and Society Perspectives (TACIT) Vol. 1, No. 1, March 2023, pages 35–44 Work No Pay Policy on Employees of PT Taekwang Industrial Indonesia during the Covid-19 Pandemic. *Journal on Education*, 5(3), 10312–10317. https://jonedu.org/index.php/joe/article/view/1927

Fitriyah, A. & Nasrulloh, U.F. (2025). Strategic Framing in Tax Communication: Reconsidering Policy Narratives Through Justice-Based Approaches. *Sinergi International Journal of Economics*, 3(2), 70-84.

García-Murillo, M., & Vélez-Ospina, J. A. (2017). ICTs and the informal economy: Mobile and broadband roles. Digital Policy, Regulation and Governance. https://doi.org/10.1108/dprg-02-

Graffin, E. (2018). *A First Look at Communication Theory*. UK; Rutgers University Press.

Hamid, Q.K. (2019). The Role of the Media in Raising Tax awareness Among Taxpayers. https://www.researchgate.netpublication/337928621

Harahap, M. A. K., Sutrisno, S., Raharjo, I. B., Novianti, R., & Ausat, A. M. A. (2023). The Role of MSMEs in Improving the Economy in Ramadan. *Community Development Journal*: Jurnal Pengabdian Masyarakat, 4(2), 1907–1911. https://doi.org/10.31004/cdj.v4i2.13794

Haruna, E. U., & Alhassan, U. (2022). Does digitalization limit the proliferation of the shadow economy in African countries? An in-depth panel analysis. *African Development Review*. https://doi.org/10.1111/1467-8268.12653

Ike, E. R., & Omogbai, P. A. (2022). Tax Reforms and Revenue Generation in Nigeria. *Advanced Journal of Management, Accounting and Finance*. Adv. J. Man. Acc. Fin. Volume: 7, Issue: 12, December, 2022. https://aspjournals.org/Ahmad/

Inayati, T., Riantono, I. E., & Tjoe, T. F. (2019). Information and communication technology should be included in MSMEs' strategic planning in Indonesia. *International Journal of Recent Technology and Engineering*. https://doi.org/10.35940/ijrte.b1987.078219

Israel. & Peter, N. (2015). Tax Reforms in Nigeria: Case for Value Added Tax (VAT). *African Research Review*. An International Multidisciplinary Journal, Ethiopia. Vol. 9(4), Serial No. 39, September 2015: 277-287. DOI: https://dx.doi org/10.4314/arfrv. v9i21

Maitri, W. S., Suherlan, S., Prakosos, R. D. Y., Subagja, A. D., & Ausat, A. M. A. (2023). Recent Trends in Social Media Marketing Strategy. Jurnal Minfo Polgan, 12(2), 842–850. https://doi.org/https://doi.org/10.33395/jmp.v12i2. 12517

McQuail, D. & Windahl, S. (2015). Communication Models for the study of Mass Communication. London: Routledge.

McQuail, D. & Windahl, S. (2015). Communication Models for the study of Mass Communication. London: Routledge.

Mohammed **,** H & Tangl, A. (2024). Taxation Perspectives: Analyzing the Factors behind Viewing Taxes as Punishment—A Comprehensive Study of Taxes as Service or Strain , *Journal of Risk Financial Management.*2024, *17*(1), 5; https://doi.org/10.3390/jrfm17010005

Mohammed, S. A. & Sanusi, A. R. (2024). Economic and Political Implications of the Nigerian Tax Reform Bill, 2024. Center for Democratic Development Research and Training, No. 2, Sokoto Road, ZangonShanu, PMB 1077, Zaria, Nigeria. @www.ceddert.o

Moussaïd, M., Kämmer, J. E., Analytis, P. P., & Neth, H. (2013). Social Influence and the Collective Dynamics of Opinion Formation. *PLoS ONE*, 8(11), e78433. https://doi.org/10.1371/journal.pone.007843

Nunez, J. L.C. (2021). How tax systems impose psychological burdens on taxpayers, World Bank Blog. https://blogs.worldbank.org/en/governance/how-tax-systems-impose-psychological-burdens-taxpayers

Priwati, A. R., & Helmi, A. F. (2021). The manifestations of digital literacy in social media among Indonesian youth. *HUMANITAS: Indonesian Psychological Journal*, 18(1), 14. https://doi.org/10.26555/humanitas.v18i1.17337

Rijal, S. (2023). The Importance of Community Involvement in Public Management Planning and Decision-Making Processes. *Journal of Contemporary Administration and Management* (ADMAN), 1(2), 84–92.https://doi.org/10.61100/adman.v1i2.27

Writers' Brief Data


Dr. Eugenia Chinweokwu Eneome is a lecturer at the Department of Mass Communication, Faculty of Social Sciences, Chukwuemeka Odumegwu Ojukwu University, Anambra State, Nigeria.
Email: eneomeeugeniachinweokwu@gmail.com
Orcid Number: https://orcid.org/0009-0006-3633-4135


Loveth Chidimma Ufomba is of the Department of Mass Communication, Faculty of Social Sciences, Chukwuemeka Odumegwu Ojukwu University, Anambra State, Nigeria. *Email*: lovethufomba5@gmail.com


Rosemary Chiamaka Nwammadu is of the Department of Mass Communication, Faculty of Social Sciences, Chukwuemeka Odumegwu Ojukwu University, Anambra State, Nigeria. *Email*: chiamakarosemary289 @gmail.com



APA

Eneome, E. C., Ufomba, L. C. & Nwammadu, R. C. (2026). Media Framing of the New Tax Policy and the Economic Anxiety Experienced By University Students - A Study of Non-Working Students of Chukwuemeka Odumegwu Ojukwu University (COOU), Igbariam Campus. *SOLVANGLE*, 2(1), 30-46. https://klamidas.com/solvangle-v2n1-2026-03/

MLA

Eneome, Eugenia Chinweokwu, Ufomba, Loveth Chidimma and Nwammadu, Rosemary Chiamaka. "Media Framing of the New Tax Policy and the Economic Anxiety Experienced By University Students - A Study of Non-Working Students of Chukwuemeka Odumegwu Ojukwu University (COOU), Igbariam Campus." *SOLVANGLE*, vol. 2, no. 1, 2026, pp. 30-46. https://klamidas.com/solvangle-v2n1-2026-03/