Advertising to Communicate Public Policy: Applying Lessons from Federal Tax Law

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The admittedly unusual example of advertising to raise the likelihood that federal tax policies meet their objectives offers a starting point for exploring questions about the appropriateness and effectiveness of advertising with government dollars. Advertising paid for with public money, designed for communication concerning a public policy, may be the way to attain the objectives of that policy, it is argued here, depending on the task, the audience, and the acceptability of the message.

Advertising to enhance the effectiveness of public policy has a long history in the United States. As shown in Table 1, posters promoted actions designed to support the needs of the nation during World War II, and over the past 60 years various governmental entities have employed media advertising to increase vaccination of children, raise the willingness of home-owners to have their dwellings tested for radon gas, and discourage adolescents from smoking, to offer just a few examples.

As the table shows, not all advertising of public policies has been shown to be effective. However, so many such efforts have demonstrated positive results that one might expect advertising to be commonly employed by local, state, and federal governmental entities. In fact, though, governments have put only tentative toes into the advertising water.

Scholars in the advertising discipline might reasonably ask, then, for what governmental issues advertising should be employed, and how it can be employed effectively. To explore such questions the discussion to be presented here will focus on a public policy domain that may appear unusual: federal taxation.

First, we will discuss the suitability of that domain for highlighting issues related to government-sponsored advertising. Then we will offer examples of tax policies that have suffered from a lack of advertising and contrast them to those for which advertising has been employed. After drawing conclusions from these examples, we will explore (1) What criteria should be employed in broader policy contexts to identify issues that are amenable to being advertised? (2) Given such issues, how can and should government agencies communicate to their audiences? Our purpose is to analyze the issues involved in government-sponsored advertising in the narrow area of tax policy first, in the expectation that conclusions can be drawn that can be extended to other policy areas as well.

Tax Policy as a Focus

It may not be immediately clear why federal tax policies are an appropriate focus for a discussion of government-sponsored advertising. Certainly some U.S. federal tax policies lend themselves to what a marketer would call personal selling – one-on-one explanations of the "product," including a listing of changes from an earlier model, followed by consideration of what the product and its changes mean for the client. Taxes that affect large businesses and the wealthiest individual taxpayers are likely to fall into that "personal selling" category: a knowledgeable professional will sit down with those who need to understand the policy and hold a detailed discussion.

Most federal tax policies, though, must be communicated impersonally to large numbers of taxpayers to persuade them to "buy into" a tax, and advertising is clearly one approach to such communication. To the extent that such advertising is successful, then, it increases the likelihood that revenue owed becomes revenue collected (tax compliance) and can increase the probability that other objectives of tax policies are met as well. However, its use has been rare over the

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years; the communication efforts of the Internal Revenue Service traditionally have focused on offering answers to questions from tax preparers and taxpayers rather than initiating communication to those audiences.

At first glance, it would appear that their perspective is sensible—that the probability of successful marketing is greater for a legally mandated product than for one that depends upon voluntary purchase. Often, of course, that assumption is accurate. However, there are at least three reasons that federal tax policy in the general case presents an extreme marketing challenge.

The first is societal attitudes toward tax compliance. The results of a government survey show that the number of Americans who believe it's "OK to cheat a little here and there" on their taxes rose from 8% to 12% from 1999 to 2003, a 50% increase (Associated Press 2003).

The second problem stems precisely from the assumption of successful "marketing" that orients those who frame tax policy toward priorities other than taxpayer/consumer responses to that policy. Tax policies are complex and frequently change; the five-year period from 1998 through 2002 saw 1,151 changes to tax statutes and regulations (Byrnes and Lavelle 2003). Thus, tax policies are like high-tech products where change is constant and communication therefore particularly necessary to keep the marketplace acquainted with the changes as well as communicating to achieve consumer "buy-in." Given a public that is increasingly disposed to ignore the tax policy "products" and the increasing complexity of those products, the need for effective communication escalates.

At the same time, however, tax policies are products about which communication is difficult. While such diverse requirements as buckling children into seatbelts, submitting to airport searches, and dousing campfires in the wilderness offer other examples of legal mandates, each is far easier to market than is tax policy, benefiting from product simplicity, clearly understandable benefits, and in each of the three examples, a means of communicating those benefits: highway signs, on-site airport personnel, and television commercials with a personable Forest Service spokesbear.

Given these challenges, it is reasonable to assert that advertising appears not only useful but necessary in enabling many tax policies to meet their objectives. A number of studies suggest that there is nothing incongruous in employing advertising for such purposes, particularly based on its ability to stimulate word-of-mouth communication. Compliance with tax laws is, for example, apparently amenable to social influence: the extent of compliance has been empirically linked to three-digit ZIP codes and taxpayer occupation (Beron, Tauchen and Witte 1992). Further support for the belief that social pressure plays a role in tax compliance comes from the success of states in collecting delinquent taxes after listing the names of non-payers on state Web sites (Herman 2004).

Communicating the benefits of compliance—"carrots"—also appears to be more effective than "sticks" for noncompliance. Specifically, punishment for noncompliance correlates positively with willful evasion by the punished taxpayer the following year (Hessing et al. 1992).

Recent Examples of Advertising

To understand the role of advertising as it relates to tax policy, we offer recent examples. Two involve poorly communicated tax policies, despite the fact that it is difficult to imagine any for-profit marketer launching such a product as these policies without establishing a budget for explaining them. Two others reflect the opposite approach: advertising to reach tax policy goals.

The "nanny tax" offers the first example of a tax policy that has failed to gain general compliance. One published estimate shows that fewer than 1 in 13 who were obligated to pay the tax were obeying the law (Johnston 1998). In fact, the most recent numbers available show fewer than 300,000 households paying the tax, out of about 130 million returns filed (IRS 2004a). This complex set of provisions designed to bring household workers and their employers into the tax system requires an employer to take on an extra filing requirement, either within or beyond the familiar 1040 form.

Despite its admittedly low "market share" among tax filers, the "nanny tax" legislation from Congress included no advertising budget. Thus, there has been no opportunity to communicate how to handle the filing of necessary forms with minimum difficulty, nor to communicate any benefit to complying with the tax policy, such as prestige, patriotism, or meeting one's responsibility to one's employees.

A second example of a tax policy failing to meet an objective, this one unrelated to compliance, is the "advance tax rebates" of 2001. The IRS sent to those individuals who filed a return for the 2000 tax year a notice either informing them of the amount they were to receive and the approximate date by which they were to receive it, or telling them that they were ineligible for the rebate and why. The advance notices and corresponding checks were intended to encourage consumer spending and, in so doing, provide a rapid stimulus to a faltering economy. The policy failed to achieve this objective, however, because it could not overcome the conclusion by taxpayers that under the existing economic conditions it was more prudent to save or pay down debt than to spend (Shapiro and Slemrod 2002).

It can be argued that one form letter from the IRS is the least effective of communications, particularly when it omits any reasons to do what the communicator has in mind. At a minimum, the letter could have functioned as a direct marketing piece, suggesting use of the rebate to fund a shopping trip to stock up on postponed purchases. A sophisticated advertiser, however, would in all likelihood have segmented the market in some way and then targeted advertising to a particular group. "Spend your rebate in Alabama; build our economy" is a message that might have been tested and, if successful, been applied state by state to implement geographic targeting. Also, of course, media advertising could have offered reasons for confidence in the economy, with specific reference to the mailing of the checks.

In contrast to the two examples above, a positive use of advertising to help meet tax policy objectives is the electronic filing (e-filing) initiative mandated by the IRS Restructuring and Reform Act of 1998. This act established several goals for the IRS with respect to e-filing of tax and information returns, including having 80% of all returns e-filed by 2007.

E-filing is hardly an easy product to promote. Any error, even an insignificant one, prompts rejection of an e-filed return, placing the burden of correction on the filer, in contrast to an error on a paper return, which may simply lead to a bill for additional tax due with an explanation of the error (Guttman 2002). Awareness of e-filing stood at 70% in 2002, but the e-filing proportion was only 31%, indicating a communication challenge beyond merely achieving familiarity. Even tax preparers, more familiar with e-filing, were still filing more than half of the paper returns (ETAAC 2002).

To meet e-filing objectives the IRS instituted a spectrum of product improvements and beginning in 2002 asked an advertising agency to communicate the improvements and their benefits to the three target audiences: individual filers, business filers, and preparers. Clearly, astute segmentation and targeting were key issues in doing so, given limited dollars; the budget for 2003-4 was $10.6 million (Burke 2004). Therefore as a first step, print, broadcast, and Web advertising steered all three filing groups to a Website that offered a message tailored separately to each, listing the specific benefits to that group for e-filing and spoken aloud and printed in English and Spanish.

A second basis for segmentation in the e-filing advertising plan was computer usage, making college students a logical audience to target. The media plan therefore included Web ads on such sites as http://launch.yahoo.com, a music-focused site, with heaviest spending in the weeks before most colleges schedule spring break, noting that students would be particularly interested in quick cash at that time and e-filing could provide it.

On a broader scale, the campaign went still further and segmented the total market into early filers (January/February) and later filers (March/April), varying the message by time-of-filing segment. Those who filed early presumably were doing so to receive refunds and therefore saw more messages stressing the benefit of e-filing to speed them up. Those filing later saw more messages specifically reinforcing the benefit of greater accuracy, although that was communicated throughout the year. After April 15, messages focused on filers who received extensions and on business and preparers filing quarterly returns and looking ahead to the following tax year.

It seems evident that the new approach has proved helpful. IRS data show that 48% of 2003 individual returns were e-filed as of July, 2004 (IRS 2004b), a "market share" increase from 20% of returns for 1998 (ETAAC 2002) and a one-year gain of 15.6% (IRS 2004b). Since it would be reasonable to expect that those easiest to persuade to e-file would have begun doing so at the earliest date and that large annual percentage increases thereafter would be more difficult to achieve as the base of e-filers increased, the gains appear even more impressive.

A second, more recent IRS advertising effort targeted tax preparers to increase their knowledge concerning the Earned Income Tax Credit (EITC). This credit was enacted in 1974 with the intent of alleviating the burden of Social Security and Medicare taxes on low-income working individuals with children, thereby making earned income – work—more economically attractive than such alternatives as welfare, public housing, and publicly financed health care.

The rules governing its calculation, however, are so complex that only 80% of those eligible are estimated to file a claim, and among the claims filed, as many as 36% contain an error (Internal Revenue Service 2002). Additionally, approximately 25% of the payments are believed to be fraudulent (Department of the Treasury 2000). The IRS's own national taxpayer advocate described implementation of the EITC as "characterized by confusing correspondence; unnecessary, inconsistent and burdensome documentation requests; and lengthy audit cycles" (Kenney 2005). Clearly, then, communication concerning the credit could be viewed as inadequate.

The IRS has responded with advertising in professional journals inviting accountants to request an "electronic tool kit" from a special practitioner Website or to call a "toll-free Practitioner Priority Line" to ascertain which clients would qualify (IRS 2005). While it is too early to ascertain the extent to which more returns claim the credit, and erroneous claiming is reduced, it is reasonable to expect that the combination of an easier way for practitioners to communicate with the IRS, coupled with ads inviting them to do so, would be a step in the right direction.

To communicate with individual taxpayers, however, the IRS experimented in 2002-2003 with a program to telephone a group of those who applied for audit reconsideration after being denied their EITC claim and found the program more effective than a comparison effort of communicating principally by letter. A report evaluating the telephone effort concluded that it increased the awarding of the credit to those entitled to it, and that the higher the number of calls to an eligible taxpayer, the higher the likelihood that he or she would receive the credit. The director of a low-income taxpayer advocacy group was quoted as commenting approvingly, "The more you communicate to taxpayers in language that they understand, you get this great reduction in error" (Kenney 2005, p. 257). As of February, 2005, a Web-based tool called EITC Assistant offered further help to individual taxpayers, presumably building on feedback to the IRS that more communication would be both necessary and helpful.

Conclusions from the Tax Policy Examples

The examples just cited reasonably lead to three conclusions about government-sponsored advertising of tax policies. We offer them with full realization that others might reach different conclusions even from the same examples, and that four examples are simply anecdotal, not representative. Then we will extend the conclusions, with a similarly tentative perspective, to areas beyond tax policy.

The interesting questions are those raised at the beginning of this discussion: what criteria should be employed to identify issues that are amenable to advertising, and when those issues emerge, how can such advertising be effective? Our conclusions based on the advertising of tax policy— or the non-advertising of tax policy—are as follows:

- If a policy requires explanation, it should be advertised. Such a requirement may arise because of the newness of a policy, its complexity, or both. The combination of both qualities is a strong signal that paid, professionally designed mass communication is clearly justified.
- Advertising of policies that target a particular group exposed to identifiable media will achieve the highest level of results per dollar of investment. Targeting tax-preparers was an obvious decision, not only to encourage e-filing but also to encourage awareness of and knowledge about the Earned Income Tax Credit. For encouraging e-filing, skillful targeting of particular groups of taxpayers with particular messages presumably raised effectiveness. By contrast, employing telephone calls instead of advertising to taxpayers concerning the EITC appears realistic; this was a more complex issue and a less sophisticated audience.
- Advertising is most effective when a policy is not controversial, and would offer a benefit for at least some people if they understood it. The benefit of paying the nanny tax may appear to be nothing more than a clear conscience, but it also might include avoiding interest and penalties if, many years after one has employed a gardener, housecleaner, or nanny the IRS assesses penalties and interest when that worker seeks to collect Social Security payments. If, by contrast, the fairness of the tax were at issue, or even the wisdom of requiring its payment, one would be less optimistic about the possibilities of increasing compliance through advertising.

These generalizations can be tested by applying them in areas beyond federal tax policies. Two such areas that provide a useful contrast emerged from government-funded studies during one 30-day period in December 2004-January 2005. The first study noted a 30% shortfall, compared to targets, in recruiting for the National Guard and Army Reserve forces. The second, based on the extent of overweight and obese Americans, led to issuing new diet guidelines early in 2005 recommending avoiding obesity by attaining specific goals for eating fruits and vegetables and for avoiding salt, sugar, and fats.

If complex policies should be communicated through advertising, the nutritional guidelines appear to be a model. The New York *Times* report of the guidelines quoted a nutritional expert as skeptical about public awareness of them. "I don't think many people read them or understand them," he noted, "because the government puts very little muscle into marketing them. If you ask 10 people on the street do

Table 1
Examples of Studies of Government Sponsored Advertising

Author(Year)	*Title*	*Findings*
Pechmann, Zhao, Goldberg, & Reibling(2003)	"What to Convey in Antismoking Advertisements for Adolescents: The Use of Protection Motivation Theory to Identify Effective Message Themes"	Three of seven tested TV advertisement message themes increased adolescent nonsmoking intentions, all by enhancing perceptions that smoking poses severe social disapproval risks. Effectiveness of ads emphasizing health risks was undermined by adolescents' lack of perceived vulnerability.
Witkowski (2003)	"World War II Poster Campaigns"	World War II poster campaigns were effective in inculcating frugal consumption habits among American consumers, e.g., recycling, home canning, restrained spending, war bond purchases.
Agostinelli and Grube (2002)	"Alcohol Counter-Advertising and the Media"	Effectiveness of broadcast and print alcohol counter-advertising is mixed and qualified by the ads' emotional appeal, source credibility, and audience factors.
Jones, Marshall, & Bergman (1996)	"Can a Marketing Campaign be Used to Achieve Public Policy Goals?"	Relying heavily on electronic media, Oklahoma "Due by Two" immunization campaign had a positive effect on the number of shots given to children under age two (2.0% increase over forecast), although campaign cost effectiveness was questionable.
Desvousges, Smith, & Rink (1992)	"Communicating Radon Risks Effectively: The Maryland Experience"	Advertising combined with a community outreach program increased favorable attitudes towards radon testing by 15% and actual radon testing by 8.2%. Advertising alone resulted in an 8% increase in favorable attitudes but no increase in testing.
Da Cunha (1992)	"Marketing Third World Social Change"	Mass media advertising campaign promoting breast-feeding in Brazil led to increases in the practice and duration of breast feeding across all income groups.
Chan (1991)	"The Anti-Smoking Advertising Campaign in Hong Kong: Communication and Attitudinal Perspectives"	Anti-smoking campaign had different communication effects on smokers and non-smokers, with smokers more likely to correctly comprehend the message but less likely have formed a negative attitude towards smoking.
Hutton and Ahtola (1991)	"Consumer Response to a Five-Year Campaign to Combat Air Pollution"	Media-driven Better Air Campaign (Denver metro area) produced mixed results with mandatory components (woodburning bans and oxygenated fuels) complied with, but voluntary driving reductions not occurring beyond year two despite high levels of awareness, positive attitudes, and stated intent.

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Examples of Studies of Government Sponsored Advertising

Author(Year)	*Title*	*Findings*
Hanssens and Levien (1983)	"An Econometric Study of Recruitment Marketing in the U.S. Navy"	The impact of advertising on voluntary enlistment pales in comparison to that of economic environmental characteristics; advertising's biggest influence is on leads rather than on contracts.
Robertson (1976)	"Consumer Response to Seat Belt Use Campaigns and Inducements: Implications for Public Health Strategies"	Advertising campaigns designed to increase seat belt use had no effect on behavior.

they know about this or previous guidelines no one will know anything, but if you ask them what candy melts in your mouth not in your hand, nine out of ten will know" (Burros 2005, p. 25).

Advertising offers the obvious way to communicate the guidelines and the expected health outcomes of following them. The topic conforms to societal norms: "thin is in." The guidelines themselves are complex. Furthermore, they are a plausible topic of conversation, so that informing one person through mass media can reasonably be expected to pay off in word-of-mouth communication to others.

Promoting enlistment in the National Guard or Army Reserves exemplifies the opposite situation, given the controversial nature of the U.S. military presence in Iraq and the association of the Guard and Reserves with that military presence. The situation differed dramatically from the explanatory goals of advertising tax policy; ads advocating enlistments would have needed to persuade, not simply to inform, and in all likelihood would have evoked negative communication from opponents of their message. It appears wise, then, that the report on military recruiting shortfalls was met not by advertising, but with an increased budget for recruiters – a 50% increase in such personnel by the National Guard and more than a 25% increase by the Army Reserve. Signing bonuses were also increased (Thompson 2005). In this instance, personal selling and the equivalent of a price change appear far more consequential than advertising might have been; the issue was not informing a target audience nor adding perceived benefits. Instead, the marketing tasks were to overcome objections (best accomplished through personal selling) and to modify the value proposition offered to the potential buyer. It should also be noted that advertising was not found to increase Navy enlistments in the Hanssens and Levien study (1983) listed in Table 1.

Reasonably, then, the analysis that should precede a decision concerning advertising for any government policy involves a predictable set of considerations:

- Who is the target audience? Do they consist of one or more segments with whom it is easy to communicate through identifiable media, including direct marketing? If so, advertising seems likely to be effective in achieving the objectives of a given public policy.
- What is the communications task – informing or persuading? If it is informing, advertising will accomplish more than if the task is persuasion, all things equal. As the IRS' telephoning approach for the Earned Income Tax Credit demonstrates, the providing of unfamiliar, complex information requires more than mass communication.
- How controversial is the policy for which advertising is under consideration in the segment to which advertising would be targeted? If it is not controversial, advertising is more appropriate than if rejection of the policy is the audience's primary response.

These questions make it necessary to understand what population segments are likeliest to respond positively and what segments negatively to a proposed policy, an approach illustrated by Crimmins and Callahan (2003), who studied antecedents of "road rage" as a first step to communication aimed at reducing its frequency. Such understanding might make it feasible to design different advertising campaigns for those two segments, with each campaign advocating the actions that the proposed policy is designed to foster, but from different perspectives. Alternatively, approaches other than advertising may be preferred in communicating to the segment that opposes a policy.

Certainly, any research defining the targets of proposed advertising will improve its effectiveness, by helping to determine suitable media, the level of explanation needed, the level of persuasion needed, and possibly what spokespersons might be effective. Depending on the target audience and the policy involved, spokespersons might include opinion leaders from a range of groups, including ethnic organizations, labor unions, and government "watchdog" groups, in addition to experts in the field associated with the policy being promoted.

Identifying target audiences also permits efficient copy testing, leading to better understanding for any policy of its benefits and costs as perceived by those it will affect. Such benefits and costs even in the realm of tax policy may be emotional, not simply dollar-related. For example, 60% of respondents to a Gallup poll favored elimination of the estate tax even though only 17% believed they would benefit personally from repeal (Ebenkamp 2000).

A final comment concerns the role of advertising in U.S. society, a role often criticized – and often most vociferously criticized by those who favor government initiatives over those of the private sector. Clearly, any government policy has objectives, and to the extent that advertising enables those objectives to be reached, the image of the advertising community benefits. Furthermore, to the extent that advertising improves the degree to which laws meet their objectives, from worker safety to environmental protection to tax compliance, society as a whole benefits as well.

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