COMMUNICATING WARTIME TAX POLICY TO UKRAINIAN INDIVIDUAL ENTREPRENEURS (FOPS): A CROSS-CASE CONTENT ANALYSIS OF OFFICIAL COMMUNICATION CLARITY, PUBLIC REFRAMING, AND THE ENTREPRENEURIAL CONTEXT (2022-2025)

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LIST OF ABBREVIATIONS

CDC - Centers for Disease Control and Prevention.

EBRD - European Bank for Reconstruction and Development.

FOP - Ukrainian individual entrepreneur; from Ukrainian fizychna osoba-pidpryiemets.

FOPs - Ukrainian individual entrepreneurs.

OECD - Organisation for Economic Co-operation and Development.

PRRO - software registrar of settlement operations.

RRO - registrar of settlement operations.

SEC - United States Securities and Exchange Commission.

SME - small and medium-sized enterprise.

SMEs - small and medium-sized enterprises.

SSC - single social contribution.

STS - State Tax Service of Ukraine.

TSN - Television News Service.

UA - Ukraine or Ukrainian; used as part of source names, such as Insider UA.

UAH - Ukrainian hryvnia.

UNDP - United Nations Development Programme.

UNIAN - Ukrainian Independent Information Agency of News.

URL - Uniform Resource Locator.

U.S. - United States.

VAT - value-added tax.

Abstract

This thesis examines how wartime tax policy changes affecting Ukrainian individual entrepreneurs, or FOPs, were communicated by official institutions between 2022 and 2025, how these messages were reframed in public and media channels, and what FOP opening and closure dynamics were observed around these communication episodes. Existing research discusses wartime business pressure, tax compliance burdens, institutional communication, plain language, and media framing, but these approaches are rarely combined in the analysis of Ukrainian FOP taxation during the full-scale war. This thesis argues that official clarity alone cannot explain public interpretation of tax changes. Using structured cross-case content analysis, the study examines six tax communication episodes and codes official texts through an OfficialClarity Index, public and media texts through a PublicFrame score, and monthly registration data through a closure-to-opening ratio. The findings show that concessionary tax changes were not communicated more clearly than restrictive changes. Strong public reframing appeared in some high-clarity cases, especially when the tax issue was sensitive or costly for entrepreneurs. The study contributes to understanding wartime tax governance by showing how official explanations, intermediary framing, and entrepreneurial uncertainty interact in FOP-related tax policy communication.

Chapter 1. Introduction

Since the beginning of Russia's full-scale invasion, Ukrainian individual entrepreneurs, commonly known as FOPs, have worked under strong military, economic, and regulatory pressure. Their business decisions during 2022-2025 were shaped by security risks, displacement, blackouts, damaged infrastructure, labour shortages, weaker demand, administrative disruptions, and repeated changes in state policy. FOPs remained an important part of Ukraine's wartime economy because they supported local services, small-scale trade, self-employment, and everyday economic activity in communities where larger firms could not always operate normally.

Tax policy toward FOPs changed several times during the full-scale war. In 2022, the state introduced emergency relief measures, including the 2 percent single tax regime and temporary relief from some payment obligations. Later, as fiscal pressure increased and the state moved away from emergency relief, several obligations returned or expanded. The 2 percent regime was cancelled, RRO/PRRO sanctions were restored, the military levy was extended to FOPs, the wartime exemption from mandatory single social contribution was suspended from 2025, and a draft VAT proposal for FOPs entered public discussion.

These changes differed in legal content and policy direction, but each created the same practical communication problem for entrepreneurs. FOPs needed to understand what exactly changed, who was affected, from which date the rule applied, what actions were required, and where reliable guidance could be found. This information was especially important because many FOPs work with limited administrative capacity and cannot rely on large legal or accounting departments. A new or restored tax obligation therefore created a financial burden and an information burden at the same time.

Official tax communication can reduce this burden when it is clear, timely, and practical. It can also leave uncertainty when it relies on legal references, bureaucratic wording, broad institutional language, or general announcements that do not answer the practical questions faced by entrepreneurs. This problem becomes more important during wartime because entrepreneurs already operate under unstable conditions and limited planning horizons.

Official communication is only one part of the information environment in which FOPs encounter tax policy. Entrepreneurs also receive tax information through national media, business media, accounting websites, legal news platforms, Telegram channels, accountants, and professional communities. These sources often translate legal information into shorter and more accessible explanations. They can also change the emphasis and tone of the original message. A tax change may be presented as necessary wartime financing, renewed pressure on small business, a compliance warning, a sanctions risk, a political conflict, or a future cost.

The central problem of this thesis is the gap between official communication and public framing of wartime tax changes affecting FOPs. Official institutions may publish legally accurate information, while entrepreneurs may encounter the same policy through headlines, Telegram posts, accounting explanations, or media texts that highlight different aspects of the issue. This gap is especially relevant when tax changes restore obligations, introduce new payments, or return enforcement mechanisms, because such episodes require clear practical explanation and can generate stronger public reaction.

The main research question is:

How were major wartime tax policy changes affecting Ukrainian individual entrepreneurs, or FOPs, communicated by official institutions between 2022 and 2025, how were these messages reframed in public and media channels, and what FOP opening and closure dynamics were observed around these communication episodes?

The thesis answers this question through six wartime tax communication episodes. The first case is Law No. 2120-IX, which introduced wartime tax relief, including the 2 percent single tax regime. The second case is Law No. 3219-IX, which cancelled the 2 percent regime and marked the return from emergency relief toward ordinary taxation. The third case is the restoration of RRO/PRRO sanctions. The fourth case is the communication cycle around Law No. 4015-IX and the military levy for FOPs. The fifth case is the restoration of mandatory single social contribution payments for FOPs in 2025. The sixth case is the draft VAT proposal for FOPs.

These cases cover different types of wartime tax communication: relief, rollback of relief, enforcement restoration, new or expanded payment obligations, restored social contribution payments, and a future-oriented tax proposal. This variation makes it possible to compare whether communication patterns differ between supportive, restrictive, enforcement-oriented, and draft-policy episodes.

The study uses structured cross-case content analysis. Official communication is assessed through the OfficialClarity Index, which combines Legalism Density and Plain Language Guidance. This index measures the density of bureaucratic language and checks whether official texts identify the tax change, affected group, effective date, required action, useful source of further information, and internal consistency. Public and media communication is assessed through the PublicFrame score, which measures reframing through sensationalism, omission, manipulative language, and distortion. FOP opening and closure dynamics are examined through the closure-to-opening ratio around each communication episode.

The thesis contributes to the study of wartime tax policy by connecting official communication, public reframing, and FOP registration dynamics in one comparative framework. The study treats tax policy as a public information process, where legal changes move from official explanation into media, professional, and Telegram interpretation. This approach adds a FOP-specific perspective to the analysis of wartime economic governance in Ukraine and shows how small entrepreneurs encounter tax policy under conditions of war, fiscal pressure, and regulatory uncertainty.

Chapter 2. Research question and hypotheses

This thesis studies wartime tax policy communication affecting Ukrainian individual entrepreneurs, or FOPs, between 2022 and 2025. The focus is on how tax changes were explained by official institutions and how they were later discussed in public and media channels. The study also looks at FOP opening and closure dynamics around these communication episodes. The aim is to examine whether certain communication patterns appeared together with more difficult entrepreneurial conditions.

The main research question is:

How were major wartime tax policy changes affecting Ukrainian individual entrepreneurs (FOPs) communicated by official institutions between 2022 and 2025, how were these messages reframed in public and media channels, and what FOP opening and closure dynamics were observed around these communication episodes?

The study also tests three hypotheses.

H1: Concessionary wartime tax changes are expected to be communicated more clearly by official institutions than restrictive wartime tax changes.

This hypothesis is descriptive. It compares the clarity of official communication across different types of tax changes. Concessionary changes reduce pressure on FOPs or give them relief. Restrictive changes increase obligations, restore payments, add sanctions, or create new duties. The expectation is that official institutions communicate relief measures more clearly than restrictive measures.

H2: Episodes with lower clarity of official communication are expected to show stronger public and media reframing.

This hypothesis is relational. It expects that when official communication is less clear, public and media channels are more likely to reinterpret the issue strongly. This can happen through emotional language, selective explanation, missing context, or distorted presentation of the tax change. The hypothesis does not claim that unclear official communication directly causes public reframing. It only expects that these two features will appear together in the same communication episode.

H3: Episodes where low official clarity and strong public or media reframing appear together are expected to occur in periods with a higher FOP closure-to-opening ratio.

This hypothesis connects communication episodes with the wider entrepreneurial context. A higher closure-to-opening ratio means that the situation for FOPs was more difficult in that period. The study does not claim that communication quality caused FOP closures. Many other factors can affect FOP activity, including military risks, mobilization, energy problems, market decline, registry disruptions, and the substance of tax policy itself. The purpose of H3 is to document whether difficult communication episodes and more stressful FOP dynamics appeared in temporal proximity.

Chapter 3. Literature Review

3.1 SMES AND FOPS IN WARTIME UKRAINE

Ukrainian small and medium-sized enterprises have worked under strong pressure since the beginning of the full-scale war. They have faced lower demand, damaged infrastructure, energy disruptions, labour shortages, migration, mobilization, and limited access to finance. The United Nations Development Programme shows that Ukrainian micro, small, and medium-sized enterprises continued to operate during the war, but their adaptation remained fragile (United Nations Development Programme 54, 62-63). This context matters for the present thesis because tax policy changes reached entrepreneurs in an unstable business environment.

The UNDP report helps explain why Ukrainian FOPs are a relevant group for research. Many individual entrepreneurs work with limited administrative capacity. They often manage tax obligations themselves or rely on accountants, professional communities, and online explanations. For them, a tax change creates a financial obligation and an information task. They need to understand what changed, who is affected, when the rule starts, what actions are required, and what risks follow from misunderstanding the rule (United Nations Development Programme 62-63).

UNDP focuses mainly on the general condition of wartime business. It gives evidence about business vulnerability, uncertainty, and pressure. Tax communication remains outside its main focus. The report explains the economic background for this thesis, while the communication problem requires separate analysis (United Nations Development Programme 54, 62-63).

The European Bank for Reconstruction and Development gives a similar picture. EBRD shows that many Ukrainian SMEs have adapted to war, although this adaptation remains unstable. Businesses continue to face problems with planning, costs, staff, and changing rules. Tax changes enter an environment where business owners already have limited time, limited resources, and weak planning horizons (European Bank for Reconstruction and Development 8).

Together, UNDP and EBRD show that wartime tax communication should be studied as part of a wider environment of entrepreneurial uncertainty. The existing wartime SME literature explains pressure on Ukrainian businesses, but it gives less attention to the way tax changes are explained by official institutions and interpreted by public channels. This thesis addresses that gap by studying communication episodes affecting Ukrainian FOPs.

3.2 INSTITUTIONAL COMMUNICATION AND TAX COMMUNICATION EPISODES

Basic communication theory helps define the communication process studied in this thesis. Shannon and Weaver describe communication as a process in which a sender transmits a message through a channel to a receiver (Shannon and Weaver 3-4, 24-28). In this thesis, the sender is usually the Ministry of Finance and the State Tax Service. The message is an explanation of a tax change. The channel may be an official website, press release, official Telegram post, or public statement. The receiver is the FOP audience and the wider public.

This model helps separate the official sender, the message, the channel, and the intended audience. Its limit is the absence of a strong account of intermediaries and feedback. Wartime tax information often reaches entrepreneurs through several stages. A FOP may first learn about a tax change from a Telegram post, media article, accountant, business portal, or legal website. These actors can simplify the official message, select specific details, change the tone, or focus on risks.

Two-step flow theory explains the role of such intermediaries. Katz and Lazarsfeld argue that information often reaches the public through opinion leaders and intermediary actors (Katz and Lazarsfeld 61-78). This is relevant for wartime tax communication because official tax messages may be re-explained by media, Telegram channels, accounting portals, and professional communities. These intermediaries shape the way a tax change becomes understandable for entrepreneurs. In this thesis, this logic supports the separation between official communication and public or media reframing.

Grunig and Hunt's models of public relations help describe the official side of this process. Their public information model is especially useful here because many official tax messages are one-way communications (Grunig and Hunt 21-24). Institutions publish information and expect taxpayers to understand it. The message may be legally accurate, but it may still fail to answer practical questions from FOPs. Their two-way symmetrical model gives a standard that institutions should adapt communication to audience feedback and treat the public as an active participant in the communication process.

Kent and Taylor's work on dialogic communication develops the same idea. They treat dialogue as a relationship between an institution and its publics, rather than a simple act of publishing information (Kent and Taylor 321-34). This perspective is useful for tax communication because FOPs need practical explanation, timely clarification, and channels for questions. A legal notice on an official website may satisfy a formal duty to inform, but it may still leave many taxpayers uncertain.

Macnamara argues that organisations often build strong systems for speaking to the public, while investing much less in systems for listening to the public (Macnamara 1, 14, 16). Applied to wartime tax communication, this means that a tax authority may have an official website, press releases, and Telegram posts, while still lacking a strong mechanism for detecting confusion among FOPs. Official communication can be formally available and still weak as a listening system.

This point helps explain why PublicFrame matters because when official communication works mainly as one-way transmission, media, Telegram channels, accounting portals, and legal websites can become the main practical interpreters of the tax change. They fill the space between official legal language and the questions of entrepreneurs. Some of these interpretations clarify the policy. Others dramatize it, omit details, or present it through burden, uncertainty, or sanctions. This thesis studies that process through the PublicFrame score.

This thesis treats a wartime tax communication episode as a bounded public information event around a specific tax change affecting FOPs. Each episode includes an official communication trigger and a set of public or media texts that explain or reframe the same tax change. The concept of an episode draws on sender-message-channel-receiver communication, two-step flow theory, one-way and two-way models of institutional communication, and the idea of organisational listening. This makes it possible to compare official clarity and public reframing across cases.

3.3 UKRAINIAN WARTIME MEDIA AND GOVERNMENT COMMUNICATION CONTEXT

Natalina shows that Ukrainian government communication during the full-scale war has focused mainly on defence, international support, national unity, and security (107-8). This focus is understandable during war, but it can reduce attention to domestic economic issues. Tax policy belongs to this domestic policy area. It affects entrepreneurs directly, but it may receive less clear and targeted explanation than security-related communication.

Natalina’s research is relevant because it shows that wartime communication is connected with legitimacy, public trust, and channel choice. If official institutions publish complex information through channels that are weakly connected to the audience’s real media habits, the original message may have limited reach. In this situation, Telegram channels, online media, accountants, and professional websites gain more influence over interpretation (Natalina 107-8).

The Internews Ukraine report shows the strong role of digital platforms and social media in Ukraine's news environment (Internews Ukraine). This supports the inclusion of Telegram channels, online news, business media, legal portals, and accounting websites in the public communication corpus. These channels are part of the information space in which FOPs encounter tax policy.

Natalina and Internews help explain the wider communication environment. But their limitation for this thesis is their broader focus. They do not examine specific tax changes affecting FOPs. The present study narrows the problem to wartime tax policy and compares official explanations with public and media reframing.

3.4 TAX COMPLIANCE BURDEN AND SME COMMUNICATION

The literature on tax compliance costs explains why communication quality matters for small businesses. For example, Eichfelder and Vaillancourt show that tax compliance costs often have a regressive structure (14-16, 29-30). Small firms and self-employed people carry a heavier relative burden than larger firms. Large companies can use legal departments, accounting teams, software, and internal procedures. Small entrepreneurs usually have fewer resources.

A tax change affects FOPs through money, time, and administrative effort. If the rule is unclear, the entrepreneur may need to search for explanations, ask accountants, compare media reports, or wait for clarification. This increases the practical burden of compliance. Eichfelder and Vaillancourt therefore support the idea that official communication clarity is part of the real cost of tax compliance (14-16, 29-30).

From the tax administration perspective, OECD argues that communication with SMEs should be clear, targeted, timely, and useful (9, 53-54). It treats communication as a core part of effective tax administration. Small businesses need clear explanations during legislative changes because they usually lack large internal tax capacity.

OECD also supports the practical criteria used in the OfficialClarity Index. A useful official explanation should name the tax change, identify the affected taxpayers, state the effective date, explain required actions, provide useful links or documents, and avoid internal contradictions (9, 53-54). These elements reflect the questions that FOPs need answered when a tax rule changes.

But, of course, the OECD report is general and does not focus on Ukraine or war. Eichfelder and Vaillancourt also study tax compliance costs in a wider setting. These sources explain why communication matters for small-business compliance. The present thesis applies this logic to wartime Ukraine and to FOP-related tax changes.

3.5 TAX COMMUNICATION, CLARITY, AND PLAIN LANGUAGE

Piirainen argues that communication can support transparency, trust, and tax compliance (20, 22). One of his key points is the difference between formal transparency and effective transparency. A tax administration may publish information, but the text may still be difficult for taxpayers to use. This creates a transparency illusion: information exists, yet many taxpayers cannot easily understand or apply it.

This idea is important for Ukrainian wartime tax communication, because an official statement from the Ministry of Finance or the State Tax Service may be available online and legally accurate. The same statement may still fail to explain what a FOP must do in practical terms.

Piirainen’s work supports the decision to measure the quality of official communication, rather than treating the existence of an official source as enough (20, 22).

Martinez and da Silva focus on tax text complexity. Their study shows that tax texts can become difficult because of long sentences, legal vocabulary, passive constructions, and complex structure (4, 18-19). Their work is useful because it treats clarity as a feature that can be studied systematically. It also shows that tax simplification depends on the way rules and explanations are written.

But, for this thesis, direct use of standard readability formulas would be problematic. Prykhodchenko and Prykhodchenko show that readability formulas developed for English, Polish, or Russian do not work reliably for Ukrainian without serious adaptation (17, 24-25). This supports the methodological choice to avoid a mechanical readability formula. This thesis uses authors' Legalism Density, based on bureaucratic and legalistic markers, and combines it with a practical guidance checklist.

The CDC Clear Communication Index defines clear public communication through concrete features, such as a clear main message, a defined audience, and practical action steps (Centers for Disease Control and Prevention 1-2, 5-7). The U.S. Securities and Exchange Commission plain English handbook also shows that legal and financial information can be made clearer through shorter sentences, direct structure, and less jargon (U.S. Securities and Exchange Commission 17, 66).

These sources justify the two components of OfficialClarity. Legalism Density measures the bureaucratic and legalistic burden of the text. Plain Language Guidance measures whether the text gives useful practical answers for FOPs. Together, these components measure clarity as language accessibility and practical usefulness.

3.6 FRAMING AND PUBLIC REINTERPRETATION

Official communication is the first stage in the public life of a tax policy. After an official text appears, media, business media, accounting websites, legal portals, and Telegram channels explain the same policy to their audiences. Framing theory helps analyse this process.

Entman defines framing as selection and salience (52). A frame highlights some elements of reality and makes them more visible to the audience. This is useful for tax communication because the same tax change can be presented in different ways. It can be described as wartime financing, a return to normal rules, pressure on small business, a risk of penalties, or a political conflict. These differences may appear through headlines, emphasis, omissions, emotional wording, or selective details.

Chong and Druckman show that frames can influence how people interpret political issues (104-6, 109-11). Tax policy is a technical field, but it also raises questions of fairness, burden, enforcement, trust, and state capacity. Public channels can influence which part of the issue becomes most visible for readers. A media article may focus on fiscal necessity. A Telegram post may focus on the amount FOPs must pay. A legal portal may focus on deadlines and sanctions.

Matthes and Kohring connect framing theory with content analysis. They show that frames can be studied through observable elements in texts (258-59, 262-64). This supports the PublicFrame measure used in this thesis. PublicFrame is based on four manifest indicators: sensationalism, omission, manipulative language, and distortion. These indicators allow public and media texts to be compared across the same tax communication episodes.

The framing literature gives a strong theoretical basis for analysing public reinterpretation, but its limits are also clear. These studies do not focus on Ukrainian wartime tax policy or FOPs. They also do not provide evidence about whether entrepreneurs accepted the frames they encountered. This thesis uses framing theory for textual analysis. It studies how public and media sources present tax changes after official communication.

3.7 RESEARCH GAP AND CONTRIBUTION

The reviewed literature explains several parts of the problem. UNDP and EBRD show that Ukrainian SMEs and FOPs operate under wartime pressure (United Nations Development Programme 54, 62-63; European Bank for Reconstruction and Development 8). Natalina and Internews Ukraine explain the Ukrainian wartime communication environment (Natalina 107-8; Internews Ukraine). Eichfelder and Vaillancourt and OECD show why communication and compliance burden matter for small businesses (Eichfelder and Vaillancourt 14-16, 29-30; Organisation for Economic Co-operation and Development 9, 53-54). Piirainen, Martinez and da Silva, Prykhodchenko and Prykhodchenko, CDC, and the SEC explain why clarity and plain language matter (Piirainen 20, 22; Martinez and da Silva 4, 18-19; Prykhodchenko and Prykhodchenko 17, 24-25; Centers for Disease Control and Prevention 1-2, 5-7; U.S. Securities and Exchange Commission 17, 66). Shannon and Weaver, Katz and Lazarsfeld, Grunig and Hunt, Kent and Taylor, and Macnamara explain the communication process, the role of intermediaries, and the need for feedback and listening (Shannon and Weaver 3-4, 24-28; Katz and Lazarsfeld 61-78; Grunig and Hunt 21-24; Kent and Taylor 321-34; Macnamara 1, 14, 16). Entman, Chong and Druckman, and Matthes and Kohring explain how public framing works (Entman 52; Chong and Druckman 104-6, 109-11; Matthes and Kohring 258-59, 262-64).

The gap is that these strands are usually studied separately and existing research gives tools for understanding SME vulnerability, tax compliance burden, official clarity, institutional communication, organisational listening, and public framing. It gives less attention to the full communication cycle of wartime tax changes affecting Ukrainian FOPs. There is limited work that compares official tax explanations with media, professional, and Telegram reinterpretations during wartime.

This thesis addresses this gap through a structured cross-case content analysis of wartime tax communication episodes affecting Ukrainian FOPs. It compares official communication clarity, public and media reframing, policy burden, and FOP opening and closure dynamics. The analysis uses non-causal language. FOPDynamics is used as a contextual indicator because monthly registration data cannot isolate communication effects from mobilization, blackouts, seasonality, administrative registry corrections, overlapping tax changes, and other wartime shocks.

The thesis makes three contributions. First, it connects tax communication, institutional communication, and framing theory in one empirical design. Second, it applies plain-language and readability concerns to Ukrainian wartime tax communication. Third, it focuses on Ukrainian FOPs during 2022-2025, a group and period that remain under-studied. The study treats wartime tax policy as a public information process where official explanations, intermediary interpretations, and entrepreneurial uncertainty develop within the same environment.

Chapter 4. Data and methodology

4.1 RESEARCH DESIGN

This thesis uses structured cross-case content analysis to examine how wartime tax policy changes affecting Ukrainian individual entrepreneurs, or FOPs, were communicated by official institutions, reframed by public and media sources, and situated within monthly FOP opening and closure dynamics.

The research design is descriptive and comparative. The analysis compares official clarity, public reframing, policy burden, and FOPDynamics across six communication episodes. It treats FOP opening and closure data as contextual evidence, because wartime entrepreneurial activity can be affected by military risk, mobilization, electricity shortages, loss of clients, market decline, cyberattacks, registry disruptions, seasonality, and overlapping tax changes.

Content analysis is appropriate because the main evidence consists of texts. The corpus includes official announcements, institutional explanations, online media articles, business media texts, professional legal and accounting commentaries, and Telegram posts. The same coding logic is applied to every case, which makes the comparison structured and reduces dependence on isolated examples.

The comparative part of the design follows small-N case logic. The selected episodes are analytically important and comparable. All of them concern Ukrainian FOPs during the full-scale war, while they differ by policy direction, policy burden, official clarity, and public reframing. This allows the thesis to compare similar cases that vary on the main dimensions of interest. This design follows Lijphart's logic of using comparable cases to manage the "many variables, small number of cases" problem in comparative research, and Eisenhardt's argument that multiple-case research should use theoretical selection and cross-case pattern comparison rather than random sampling (Lijphart 685-87; Eisenhardt 532-37, 540-41, 545).

The study uses structured comparison instead of regression analysis. The dataset contains six case-level observations, and the key indicators are constructed through manual textual coding. A regression model would imply statistical precision that the dataset cannot support and would hide important case-level context, including legal differences, wartime shocks, timing problems, and differences in media attention. The analysis therefore uses episode-level averages, descriptive comparison, and a 2x2 typology.

4.2 COMMUNICATION EPISODE AS THE UNIT OF ANALYSIS

The unit of analysis is a wartime tax communication episode affecting FOPs. A communication episode is a bounded public information event in which a specific tax policy change affecting FOPs produces an identifiable cycle of official explanation and public or media interpretation.

The episode is broader than a legal act, because a legal act can start an episode, but an episode can also be based on a draft law, a restored payment obligation, a sanction regime, an official clarification, or a future-oriented tax proposal if it creates public discussion about FOP taxation.

Shannon and Weaver’s sender-message-channel-receiver model gives the basic structure (Shannon and Weaver 3-4, 24-28). In this thesis, the sender is an official institution such as the Ministry of Finance or the State Tax Service; the message is the explanation of a tax change; the channel is an official website or another stable institutional publication; the receiver is the FOP audience and the wider public.

The model is extended through the two-step flow of communication (Katz and Lazarsfeld 61-78). FOPs receive tax information through official institutions and through intermediaries such as media outlets, Telegram channels, accounting websites, legal portals, business media, and professional commentators. These intermediaries select, simplify, emphasize, omit, or reframe official information. This is why the thesis separates official communication from public and media communication.

The communication episode concept also reflects the difference between one-way and two-way communication. Official tax communication often works as one-way public information: an institution publishes a message and expects taxpayers to understand it. Grunig and Hunt's two-way symmetrical model, Kent and Taylor's dialogic communication theory, and Macnamara's architecture of listening set a stronger standard, where institutions monitor how the public receives and understands messages (Grunig and Hunt 21-24; Kent and Taylor 321-34; Macnamara 1, 14, 16). This thesis measures the official message and the public reframing of that message; audience reception is discussed in the limitations section.

4.3 CASE SELECTION

The study uses purposive case selection. A case is included when it directly affects FOPs through a tax rate, tax regime, payment obligation, reporting duty, control mechanism, sanction, or expected future tax change; when the episode has at least one official source with a clear date; when public or media reaction can be observed; when monthly FOP opening and closure statistics are available around the episode; when the episode is distinct from other cases by legal act, effective date, implementation stage, or policy meaning.

The analysis includes six wartime tax communication episodes from 2022 to 2025. Case 1 covers Law No. 2120-IX on the 2 percent single tax and wartime relief measures; Case 2 covers Law No. 3219-IX on the cancellation of the 2 percent regime; Case 3 covers the restoration of RRO/PRRO sanctions connected to Law No. 3219-IX; Case 4 covers Draft Law No. 11416-d and Law No. 4015-IX on the military levy for FOPs; Case 5 covers the restoration of mandatory single social contribution for FOPs in 2025; Case 6 covers the draft VAT proposal for FOPs.

The cases provide variation across policy type. Case 1 reduced pressure on FOPs through wartime relief. Cases 2, 3, 4, and 5 restored or increased obligations through the cancellation of the 2 percent regime, the return of RRO/PRRO sanctions, the military levy, and mandatory SSC payments. Case 6 concerns a future-oriented proposal rather than an already implemented obligation. This variation allows comparison across relief-oriented, restrictive, enforcement-oriented, restored-obligation, and draft-policy episodes.

4.4 COMMUNICATION WINDOWS

The standard communication window is fourteen days after the first official communication or the first major public trigger. This window captures the first wave of media and public reaction and keeps each case focused on the same communication cycle.

Some episodes develop through a longer active communication cycle. This applies to episodes with draft laws, delayed implementation, future effective dates, or later official clarification. In these cases, a text outside the fourteen-day window is included when it directly discusses the same tax change and belongs to the same communication cycle.

A text is excluded when it discusses a later separate legal act, a separate effective date, or a new public controversy that should be treated as a different episode. This rule is important because wartime tax policy often develops through overlapping decisions. The window therefore combines a fixed fourteen-day rule with a controlled active-cycle rule. The full case windows are provided in Appendix A.

4.5 DATA SOURCES AND CORPUS CONSTRUCTION

The study uses three groups of data: official communication, public and media communication, and FOP registration statistics.

Official communication includes official texts from the Ministry of Finance, the State Tax Service, the Cabinet of Ministers, and the Pension Fund when relevant. These sources are used to calculate the OfficialClarity Index. Official sources are selected because they represent institutionally accountable communication and because their texts are stable, archived, and searchable.

Official Telegram channels of the Ministry of Finance and the State Tax Service are used only as contextual evidence. They are excluded from the scored official corpus because official Telegram posts are often short announcements, reposts, or link previews rather than full explanatory texts; mixing short Telegram posts with full website explanations would distort word count and Legalism Density; official websites provide more stable and institutionally archived communication. The same rule is applied across cases.

Public Telegram channels are included in the PublicFrame corpus because they are part of the public information environment. The distinction is based on function: official websites are used for official clarity, while public Telegram channels are used for public reframing.

Public and media communication includes national online media, business media, professional explanatory sources, and Telegram channels. These sources are used to calculate the PublicFrame score. The public corpus is designed to capture the main types of sources through which FOPs and the wider public could encounter tax changes outside official institutions.

The general media sample includes Ukrainska Pravda, UNIAN, Censor.net, Oboz.ua, and TSN. These outlets are selected through a ranking-based purposive strategy. The Institute of Mass Information’s 2025 analysis based on Similarweb listed these outlets among leading Ukrainian online media, and its later update again placed them among the most visible Ukrainian news websites (Mashkova; Mashkova and Romaniuk). Kantar CMeter data for March 2022 are used as an additional historical reference because they show that news websites such as Pravda.com.ua, Obozrevatel, UNIAN, NV, and TSN became especially important in the early wartime media environment (“Reitynh populiarnykh saitiv”).

The business media sample includes NV Business and Forbes Ukraine. These outlets are selected because they address an economic and business audience. A PRNEWS.IO ranking based on SimilarWeb data for 2023 placed NV Business and Forbes Ukraine among the leading Ukrainian business media by users (Skrypka). This makes them relevant for studying how tax changes were explained to readers interested in business and entrepreneurship.

The professional explanatory category includes Sudovo-Yurydychna Hazeta. This source is included because they translate tax and legal changes into practical explanations for accountants, entrepreneurs, and legal practitioners. Sudovo-Yurydychna Hazeta represents legal professional communication.

The Telegram sample includes Trukha Ukraine, Ukraina Seichas, and Insider UA. These channels are included because Telegram became a major channel of fast public communication during the full-scale war. Detector Media's 2022 analysis described the largest Ukrainian Telegram channels as a separate and influential part of the wartime information environment (Riaboshtan et al.). Later rankings by Netpeak and Telemetrio show that channels such as Trukha Ukraine, Insider UA, and Ukraina Seichas were among large Ukrainian Telegram news or politics channels (Netpeak Journal; Telemetrio). If Times of Ukraine appears in the later-period corpus, it is included under the same ranking-based logic for large wartime Telegram news channels.

Internews Ukraine's 2025 media consumption report gives additional support for this source strategy. It shows the importance of digital platforms and social media in the Ukrainian news environment (Internews Ukraine). This supports the decision to focus on online media and Telegram rather than television, print media, or closed offline networks.

FOP registration statistics come from monthly data on FOP openings and closures from Opendatabot's Foponomics project. These data are used for the FOPDynamics indicator (Opendatabot).

The coding unit is one text. For websites, this means one official announcement, article, explanation, or commentary. For Telegram, this means one post. Each item is recorded with case number, source type, source name, date, title, URL, communication window, and coding status.

The selected source categories serve as a structured guide. A source is included only when a suitable text relevant to the specific case is available. Only texts that directly refer to the relevant tax episode and are available in full are coded. The full coded source list is provided in Appendix A.

4.6 TEXT CLEANING

Before coding, each text is cleaned manually. The cleaning process keeps the substantive reader-facing content and removes technical website material.

For official texts, the cleaned text includes the title, subtitle, lead paragraph, main body, quoted official explanations, legal references, rates, deadlines, practical instructions, and links that form part of the explanation. The cleaned text excludes menus, footers, repeated navigation items, cookie notices, social media buttons, advertisements, unrelated “read also” blocks, comments, duplicate titles, author biographies, and technical labels.

For media and professional texts, the cleaned text includes the headline, subheadline, lead, main article body, quotations, and explanatory sections. It excludes advertisements, navigation elements, recommended links, comments, and duplicated blocks. If the headline changes the meaning of the article, it is retained for PublicFrame coding.

For Telegram posts, the full post body is retained. Telegram texts are short, and tone markers can affect meaning. Emojis, exclamation marks, capitalization, and similar elements are considered when coding sensationalism or manipulative language. They are excluded from bureaucratic marker counting because Legalism Density is applied only to official texts.

Word count and bureaucratic marker count are calculated after cleaning. The same cleaning rules are applied across all cases.

4.7 OFFICIALCLARITY INDEX

OfficialClarity measures the clarity of official communication. It is applied only to official texts.

The index has two components: Legalism Density and Plain Language Guidance. Legalism Density measures the concentration of bureaucratic and official-business language. Plain Language Guidance measures whether the official text gives practical information needed by FOPs.

Legalism Density is based on a dictionary of Ukrainian bureaucratic and official-business markers. The dictionary draws on Ukrainian-language sources on official-business style and bureaucratic communication, including Rabetska's Business Ukrainian Language, Zlenko's Business Correspondence, and Stepchuk, Verbytska, and Vykhor's work on bureaucratic language in Ukrainian business communication (Rabetska 124-29, 173; Zlenko 7, 23-28; Stepchuk et al. 182-83). Rabetska's textbook is used to identify nominalizations, official prepositional constructions, and bureaucratic cliches and cliches that make official writing harder to read (Rabetska 124, 126, 129, 173). Zlenko's work provides the basis for identifying standardized official-language models, including clerical cliches, split predicates, passive constructions, and formulaic expressions (Zlenko 7, 23, 26, 28). Stepchuk, Verbytska, and Vykhor are used to distinguish bureaucratic language as a feature of official-business style from excessive bureaucratic wording that burdens the text, especially through nominalization and impersonal constructions (182-83).

The dictionary includes bureaucratic phrases, impersonal and passive constructions, nominalizations, prepositional nominal constructions, split predicates, and official lexical cliches. The full dictionary of bureaucratic markers is provided in Appendix B. These markers are treated as features of bureaucratic style, but they are not treated as language errors. The purpose is to measure how dense such wording is in a text aimed at taxpayers.

The dictionary treats necessary tax terms separately from bureaucratic style. Terms such as FOP, SSC, VAT, single tax, tax declaration, or tax liability may be necessary for accurate explanation. They are counted only when they appear as part of a bureaucratic phrase or construction included in the dictionary. If a longer bureaucratic phrase contains a shorter marker, the longer phrase is counted once to avoid double-counting.

Legalism Density is calculated as follows:

$$LegalismDensity\_j = (L\_j / W\_j) \times 100$$

In this formula, L_j is the number of bureaucratic markers in official text j, and W_j is the number of words in the cleaned version of official text j. The result shows the number of bureaucratic markers per 100 words.

The measure is reversed and normalized because higher Legalism Density means lower accessibility:

$$LD\_score\_j = 100 - (((LegalismDensity\_j - LD\_min) / (LD\_max - LD\_min)) \times 100)$$

In this formula, LD_min is the lowest Legalism Density value among official texts in the corpus, and LD_max is the highest Legalism Density value among official texts in the corpus. A higher LD_score_j means lower bureaucratic density relative to the other official texts.

Plain Language Guidance adapts selected principles from the CDC Clear Communication Index and the SEC Plain English Handbook. The CDC index is useful because it evaluates whether public information has a clear message, clear audience, and practical action steps (Centers for Disease Control and Prevention 1-2, 5-7). The SEC handbook is useful because it explains how legal and financial information can be written more clearly (U.S. Securities and Exchange Commission 17, 66).

The thesis uses six questions because they capture the minimum practical information a FOP needs after a tax change. G1 records whether the text names the concrete tax change; G2 records whether the text explains who is affected; G3 records whether the text states the effective date; G4 records whether the text explains what FOPs must do; G5 records whether the text provides a useful link, document, contact, or further source; G6 records whether the text avoids internal contradictions.

Each item is coded as 1 if present and 0 if absent. The guidance score is calculated as follows:

$$G\_score_j = ((G1_j + G2_j + G3_j + G4_j + G5_j + G6_j) / 6) \times 100$$

The text-level clarity score is calculated as follows:

$$Clarity_j = (LD\_score_j + G\_score_j) / 2$$

The episode-level OfficialClarity score is the average clarity score across all official texts in the episode:

$$OfficialClarity_e = (Clarity_1 + Clarity_2 + ... + Clarity_n) / n_e$$

In this formula, n_e is the number of official texts in episode e.

4.8 PUBLICFRAME SCORE

PublicFrame measures how public and media sources reframe a tax communication episode. It is applied to national media, business media, professional explanatory sources, and Telegram posts.

The score is based on framing theory. Entman defines framing as selection and salience (Entman 52). In this thesis, reframing means that a public text changes the emphasis, tone, or meaning of a tax episode when compared with the official communication and policy context.

Each public or media text is coded through four binary indicators. Sensationalism is coded as 1 when the text uses strongly alarming, dramatic, or emotional language to present the tax change; Omission is coded as 1 when the text leaves out basic practical information that changes or weakens understanding of the tax change, such as who is affected, the effective date, exceptions, or legal status; Manipulative Language is coded as 1 when the text uses strongly evaluative labels, blame, sarcasm, emotional pressure, or unsupported claims that push the reader toward a specific interpretation; Distortion is coded as 1 when the text presents a materially inaccurate or misleading version of the tax change, such as treating a draft proposal as an adopted rule, giving a wrong effective date, or misidentifying the affected group.

Each indicator is coded as 1 if present and 0 if absent.

The text-level PublicFrame score is calculated as follows:

$$PublicFrame_j = ((S_j + O_j + M_j + D_j) / 4) \times 100$$

In this formula, S_j is sensationalism, O_j is omission, M_j is manipulative language, and D_j is distortion.

The episode-level PublicFrame score is calculated as follows:

$$PublicFrame_e = (PublicFrame_1 + PublicFrame_2 + ... + PublicFrame_m) / m_e$$

In this formula, m_e is the number of public and media texts coded for episode e.

PublicFrame is coded manually because the indicators require contextual reading. Each public text compared with the official source and the legal context of the episode. This comparison determines whether the text uses alarming language, omits basic practical details, uses manipulative framing, or presents the tax change inaccurately.

4.9 FOPDYNAMICS

FOPDynamics is a contextual indicator based on monthly FOP opening and closure statistics. It describes the entrepreneurial environment around each communication episode.

The basic measure is the closure-to-opening ratio:

$$ClosureRatio_t = Closures_t / Openings_t$$

In this formula, $Closures_t$ is the number of FOP closures in month t, and $Openings_t$ is the number of FOP openings in month t.

For each episode, the pre-window ratio is calculated as the average of the two months before the event month:

$$ClosureRatio\_pre\_e = (ClosureRatio\_t-2 + ClosureRatio\_t-1) / 2$$

The post-window ratio is calculated as the average of the event month and the following month:

$$ClosureRatio\_post\_e = (ClosureRatio\_t + ClosureRatio\_t+1) / 2$$

FOPDynamics is the difference between the post-window and pre-window ratios:

$$FOPDynamics\_e = ClosureRatio\_post\_e - ClosureRatio\_pre\_e$$

A positive value means that the closure-to-opening ratio increased after the episode window. A negative value means that the closure-to-opening ratio decreased after the episode window.

The formula uses openings and closures because they capture flows around each episode more directly than the total active stock of FOPs. The monthly FOP data and FOPDynamics windows are provided in Appendix C.

4.10 2X2 TYPOLOGY

After OfficialClarity and PublicFrame are calculated, the cases are classified into a 2x2 typology. The typology uses two dimensions: high or low OfficialClarity and high or low PublicFrame. The threshold is the median score across the six cases. The median is used because the indices are constructed for this dataset and do not have an external benchmark.

The OfficialClarity median is calculated as follows:

OfficialClarity_median = median(OfficialClarity_1, OfficialClarity_2, ..., OfficialClarity_6)

The PublicFrame median is calculated as follows:

PublicFrame_median = median(PublicFrame_1, PublicFrame_2, ..., PublicFrame_6)

A case belongs to Type A when it has OfficialClarity_e greater than or equal to OfficialClarity_median and PublicFrame_e below PublicFrame_median. Type A means comparatively clear official communication and limited public reframing.

A case belongs to Type B when it has OfficialClarity_e greater than or equal to OfficialClarity_median and PublicFrame_e greater than or equal to PublicFrame_median. Type B means comparatively clear official communication and strong public reframing.

A case belongs to Type C when it has OfficialClarity_e below OfficialClarity_median and PublicFrame_e below PublicFrame_median. Type C means weaker official clarity and limited public reframing.

A case belongs to Type D when it has OfficialClarity_e below OfficialClarity_median and PublicFrame_e greater than or equal to PublicFrame_median. Type D means weaker official clarity and stronger public reframing.

The typology summarizes the relationship between official clarity and public reframing in the six selected episodes. It also organizes the later comparison with FOPDynamics by showing which combinations of official clarity and public reframing appeared in each case.

4.11 CODING PROCEDURE

The analysis is conducted manually. The case windows and source corpus are provided in Appendix A, the dictionary of bureaucratic markers is provided in Appendix B, and the monthly FOPDynamics windows are provided in Appendix C. The appendix contains fields for case number, source category, source name, date, title, URL, communication window, cleaned word count, bureaucratic marker count, Plain Language Guidance items, PublicFrame indicators, FOPDynamics values, and typology placement.

For official texts, the coder enters the cleaned word count, bureaucratic marker count, and six Plain Language Guidance items. Coder using Google Spreadsheets also calculates Legalism Density, LD_score, G_score, text-level Clarity, and episode-level OfficialClarity.

For public and media texts, the coder reads the full cleaned text and codes Sensationalism, Omission, Manipulative Language, and Distortion. Coder using Google Spreadsheets calculates text-level PublicFrame and episode-level PublicFrame.

The coding procedure has three stages. First, each case is coded separately; this stage records the official communication, public and media communication, and FOP dynamics for the episode. Second, the cases are compared across the same indicators; this stage compares OfficialClarity, PublicFrame, and FOPDynamics across all six episodes. Third, the cases are placed into the 2x2 typology; this stage summarizes the relationship between official clarity and public reframing.

Manual coding is used because the corpus is small and context-dependent. Automated tools would be weak for this topic because they cannot reliably distinguish necessary legal terminology from bureaucratic density, a factual warning from sensationalism, or a draft proposal from an adopted legal rule. The study therefore uses close reading for substantive coding and spreadsheet formulas for arithmetic calculation.

4.12 ANALYTICAL STRATEGY

The analysis proceeds through four connected comparisons. First, the thesis compares OfficialClarity across the six cases to identify which official communication episodes were clearer and which relied more heavily on bureaucratic wording or lacked practical guidance. Second, the thesis compares PublicFrame across the same cases to identify which episodes were more strongly reframed by media, professional sources, and Telegram channels. Third, the thesis compares OfficialClarity and PublicFrame together to assess whether weaker official clarity appears together with stronger public reframing. Fourth, the thesis compares FOPDynamics across the typology to identify whether specific combinations of official clarity and public reframing appeared during periods with higher or lower closure-to-opening ratios.

The final interpretation combines case-level evidence and cross-case comparison. The analysis identifies structured communication patterns in wartime tax policy affecting FOPs and shows how these patterns appeared within the wider entrepreneurial context.

Chapter 5. Empirical Analysis

5.1 CORPUS STRUCTURE AND COMMUNICATION EPISODES

The empirical analysis is based on six wartime tax communication episodes that affected Ukrainian individual entrepreneurs, or FOPs. Each episode includes official communication, public or media communication, and monthly FOP opening and closure data. The final corpus contains sixty-one coded texts. The number of texts differs across cases because public attention, source availability, and communication intensity were not the same for every tax episode.

Case 1 covers the introduction of the 2 percent single tax and wartime relief measures in March 2022. The case includes one official source and nine public or media texts. Case 2 covers the cancellation of the 2 percent regime and the return to the pre-war tax system in 2023. This case includes two official sources and eleven public or media texts. Case 3 covers the restoration of RRO/PRRO sanctions from October 2023. It includes two official sources and eight public or media texts. No Telegram post from the selected Telegram sample was coded for Case 3 because the relevant final corpus was built from general media, business media, and professional explanatory sources. Case 4 covers the military levy for FOPs and the broader tax increase debate in 2024. It includes one official source and eleven public or media texts. Case 5 covers the restoration of mandatory single social contribution payments for FOPs in 2025. It includes one official source and five public or media texts. Case 6 covers the Ministry of Finance draft VAT proposal for FOPs. It includes one official source and nine public or media texts.

The final corpus shows that communication intensity was uneven because, for example, Cases 2 and 4 generated the largest public and media corpora. But Case 5 generated the smallest corpus, and the final sample for this case does not include general national media texts. This difference matters for interpretation, because lower number of texts can reduce the observed range of public frames, while a larger media corpus can capture more variation in tone, omissions, and interpretations.

Table 1. Case-level communication results and typology.

Case	Official texts	Public texts	Legalism Density Score	Guidance Score	Official Clarity	PublicFrame	Sensationalism avg	Omission avg	Manipulative avg	Distortion avg	Type
Case 1	1	9	47,23579958	66,66666667	56,95123312	11,11111111	0,1111111111	0,3333333333	0	0	Type C
Case 2	2	11	40,84415585	75	57,92207792	18,18181818	0,1818181818	0,2727272727	0,1818181818	0,09090909091	Type C
Case 3	2	8	39,20075812	83,33333333	61,26704573	18,75	0,25	0,125	0,25	0,125	Type D
Case 4	1	11	82,90645708	50	66,45322854	29,54545455	0,6363636364	0,09090909091	0,3636363636	0,09090909091	Type B
Case 5	1	5	100	83,33333333	91,66666667	15	0,2	0,4	0	0	Type A
Case 6	1	9	98,45754136	100	99,22877068	22,22222222	0,3333333333	0,2222222222	0,3333333333	0	Type B

Source: Author’s calculations based on the coded corpus.

Table 1 summarizes the case-level results for OfficialClarity, PublicFrame, FOPDynamics, and typology placement. The table shows that Case 1 has OfficialClarity 56.95 and PublicFrame 11.11; Case 2 has OfficialClarity 57.92 and PublicFrame 18.18; Case 3 has OfficialClarity 61.27 and PublicFrame 18.75; Case 4 has OfficialClarity 66.45 and PublicFrame 29.55; Case 5 has OfficialClarity 91.67 and PublicFrame 15.00; Case 6 has OfficialClarity 99.23 and PublicFrame 22.22.

5.2 COMMUNICATION WINDOWS AND CASE BOUNDARIES

The communication windows were applied according to the logic described in the methodology. The basic rule uses the first wave of communication after the official or public trigger. Several cases required a broader active-cycle window because the tax change developed through a draft law, adoption process, delayed effective date, or later practical deadline.

Case 1 has the most compact communication window, because the main official and public communication appeared in March 2022, when wartime tax relief and the 2 percent single tax were introduced. Case 2 required a longer active-cycle window because the cancellation of the 2 percent regime developed from earlier official discussion to the implementation of Law No. 3219-IX in August 2023. Case 3 also required a controlled active-cycle window because the return of RRO/PRRO sanctions was connected to the same legislative package but had a separate enforcement meaning and an October 2023 effective date. Case 4 required an extended window because the military levy episode moved from draft discussion to committee debate, adoption, signing, and public explanation. Case 5 required a broader window because the restoration of mandatory SSC payments was known through the 2025 budget process, entered into force in January 2025, and remained publicly relevant before the first payment deadline. Case 6 is different from the other cases because it concerns a draft VAT proposal rather than an implemented obligation. The communication episode is tied to the publication and discussion of the draft proposal, not to actual implementation.

The window rule worked best for compact policy episodes and required more interpretation for longer legislative cycles. The main boundary rule remained the same across all cases: a text was included only when it directly addressed the same tax change and the same communication cycle. Texts connected to a separate legal act, separate effective date, or separate controversy were excluded from the main episode.

5.3 OFFICIALCLARITY RESULTS

OfficialClarity varies strongly across the six cases. The median OfficialClarity score is 63.86. Cases 1, 2, and 3 fall below the median. Cases 4, 5, and 6 fall above the median.

Case 1 receives an OfficialClarity score of 56.95. The official text names the tax change, explains the affected audience, gives the effective date, and avoids internal contradiction. The score remains below the median because the text lacks a clear practical instruction for FOPs and does not provide a useful link or document. Its Legalism Density Score is also moderate at 47.24. This means that the official source communicated the main policy change but did not fully translate it into practical guidance.

Case 2 receives an OfficialClarity score of 57.92. The two official texts differ sharply. The State Tax Service source is clearer, while the Ministry of Finance source has a much lower Legalism Density Score because it relies more heavily on formal legal and bureaucratic wording. The average score therefore places the case below the median, even though the guidance component is stronger than in Case 1. This result shows that official communication within one episode can be uneven across institutions.

Case 3 receives an OfficialClarity score of 61.27. The official texts provide relatively strong practical guidance, with a Guidance Score of 83.33. The lower overall score is mainly explained by bureaucratic density. The case therefore represents a situation where the official message gives necessary information but presents it in a relatively formal and legalistic style.

Case 4 receives an OfficialClarity score of 66.45. The Ministry of Finance source has a high Legalism Density Score of 82.91, which means the wording is comparatively accessible within this dataset. The Guidance Score is only 50.00. The official communication is therefore easier to read in formal language terms but practically incomplete. It does not provide the same level of FOP-specific instruction as the stronger cases.

Case 5 receives an OfficialClarity score of 91.67. The official STS website source from 30 December 2024 has the lowest bureaucratic density in the final official corpus and a strong Guidance Score of 83.33. The source explains the restoration of mandatory SSC payments clearly enough for the index, although the communication remains narrow because the case relies on one official source close to the effective date. The result means that the coded official text is clear, not that the broader state communication campaign was extensive.

Case 6 receives the highest OfficialClarity score, 99.23. The Ministry of Finance draft VAT proposal source has a very high Legalism Density Score and a full Guidance Score of 100.00. It names the tax change, identifies the affected group, gives the expected date, explains the proposed obligation, provides a useful link or document, and avoids internal contradiction. The high score reflects the clarity of the official draft communication, while the case still remains a proposal rather than an implemented tax obligation.

The OfficialClarity results confirm that official communication differed substantially across episodes. Lower scores in Cases 1, 2, and 3 were linked to missing practical guidance, uneven institutional communication, or bureaucratic density. Higher scores in Cases 5 and 6 were linked to clearer and more targeted official texts. Case 4 is the main borderline case because its high score is driven by accessible wording, while the practical guidance component remains weak.

5.4 PUBLICFRAME RESULTS

PublicFrame also differs across cases. The median PublicFrame score is 18.47. Cases 1, 2, and 5 fall below the median. Cases 3, 4, and 6 fall above the median.

Case 1 has the lowest PublicFrame score, 11.11. Most public and media texts presented the wartime tax relief package in a straightforward way. The main public-frame issue was omission in short Telegram posts, where the compressed format reduced practical detail. The case did not show manipulative language or distortion in the coded corpus. Public communication therefore simplified the policy but did not strongly reframe it.

Case 2 has a PublicFrame score of 18.18, which places it slightly below the median. The public discussion was more conflict-oriented than in Case 1, but the overall score remains moderate. Omission appears in several texts, and some texts use stronger evaluative wording. Distortion appears in one coded item because the text gave a wrong effective date for the cancellation of the 2 percent regime. The score is close to the median, so the classification of Case 2 as low PublicFrame should be read as a relative dataset-based result rather than a large substantive gap from Case 3.

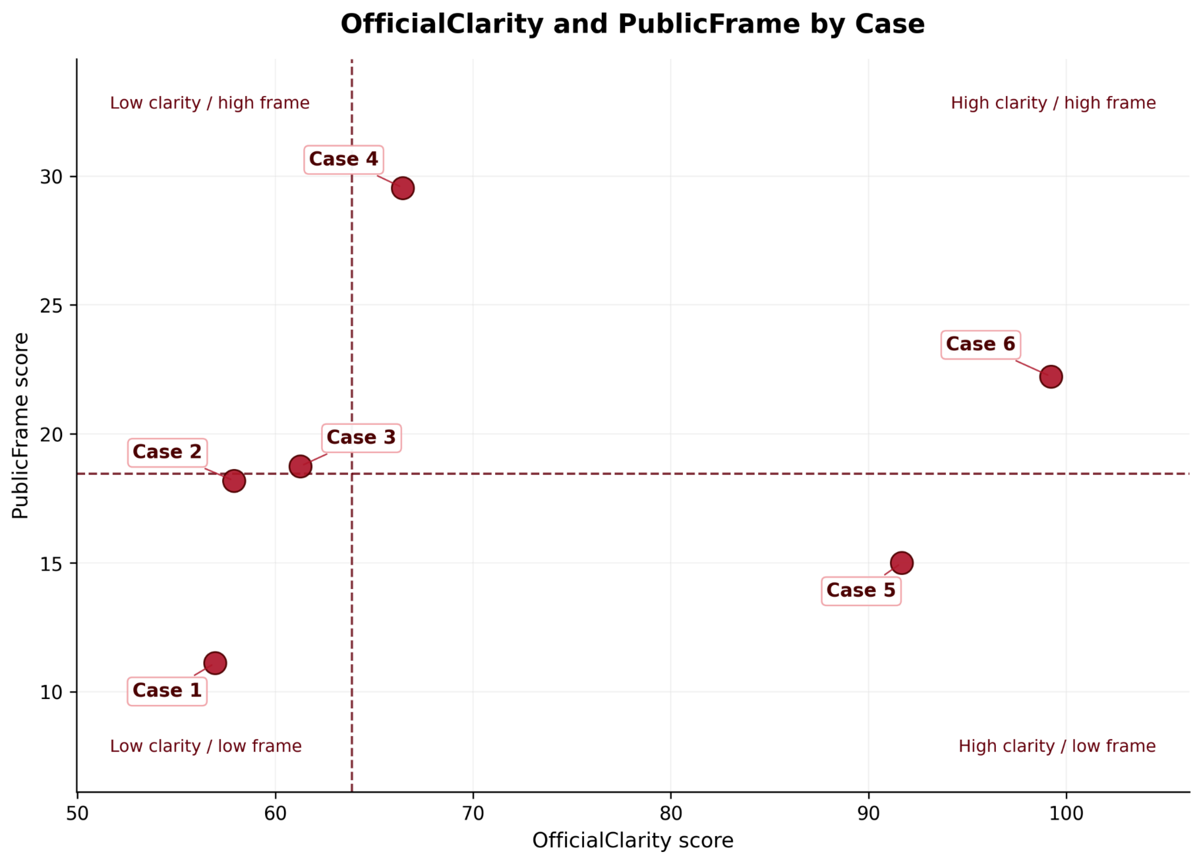
Case 3 has a PublicFrame score of 18.75, which places it slightly above the median. The difference between Case 2 and Case 3 is small, but the composition of the score is different. Case 3 includes more sensationalism and manipulative language. Several media texts framed the return of RRO/PRRO sanctions through strong warning language about fines and punishment. The case therefore fits the low-clarity and high-frame quadrant, although the distance from the median is limited.

Case 4 has the highest PublicFrame score, 29.55. The score is mainly driven by sensationalism and manipulative language. Several public and Telegram texts emphasized the military levy and tax increase through dramatic wording, exclamation marks, or labels such as “historic” tax increase. The distortion component is much lower than the sensationalism component. This means that the strongest reframing in Case 4 came mainly from tone and emphasis rather than systematic factual inaccuracy. The Oboz.ua item is an important exception because the headline created a misleading impression about the parliamentary outcome.

Case 5 has a PublicFrame score of 15.00. The case remains below the median despite the practical importance of mandatory SSC restoration. The main issue is omission, especially in short public texts that did not fully explain who must pay, when payments are due, or how the restored obligation works. Sensationalism appears in the Trukha post about the first payment deadline and FOP closures. The case does not include coded manipulation or distortion. The public framing was therefore incomplete rather than strongly misleading.

Case 6 has a PublicFrame score of 22.22. This case combines high official clarity with high public reframing. The score is driven by sensationalism, omission, and manipulative language, while distortion is zero. Public and media texts often presented the draft VAT proposal in a more forceful or alarming way than the Ministry of Finance source. However, the coded texts generally preserved the key factual status of the proposal and did not systematically present it as an already adopted rule. This distinction is important because high PublicFrame does not always mean factual distortion.

Fig. 1. OfficialClarity and PublicFrame by case.



Source: Author’s calculations based on the coded corpus.

Figure 1 shows the scatterplot of OfficialClarity on the horizontal axis and PublicFrame on the vertical axis. The vertical line marks the OfficialClarity median of 63.86, and the horizontal line should mark the PublicFrame median of 18.47. The figure shows Case 5 in the high-clarity and low-frame quadrant; Cases 4 and 6 in the high-clarity and high-frame quadrant; Cases 1 and 2 in the low-clarity and low-frame quadrant; Case 3 in the low-clarity and high-frame quadrant.

5.5 RELATIONSHIP BETWEEN OFFICIALCLARITY AND PUBLICFRAME

The final coding does not support a simple inverse relationship between official clarity and public reframing. The expected pattern appears only in Case 3, where lower OfficialClarity is combined with higher PublicFrame. Cases 1 and 2 also have lower OfficialClarity, but their

PublicFrame scores remain below the median. Cases 4 and 6 move in the opposite direction because both have above-median OfficialClarity and above-median PublicFrame.

To sum up. Public reframing cannot be explained by official clarity alone. Policy sensitivity, fiscal burden, symbolic meaning, and public salience also shaped media and Telegram framing. Case 4 shows this especially clearly. The official source is comparatively accessible in language terms, but the policy issue is politically and socially sensitive because it concerns the military levy and a broader wartime tax increase. Public sources therefore framed the episode strongly even though the official text did not score as unclear overall.

Case 6 shows a similar pattern. The Ministry of Finance source is very clear according to the index, but public communication still uses stronger wording because VAT for FOPs is a sensitive future tax issue. The public framing was not based on factual distortion. It was based on attention-oriented presentation, compression, and stronger evaluative language.

The typology therefore produces four different patterns. Type A includes Case 5, where official clarity is high and public reframing is low. Type B includes Cases 4 and 6, where official clarity is high and public reframing is also high. Type C includes Cases 1 and 2, where official clarity is low and public reframing is low. Type D includes Case 3, where official clarity is low and public reframing is high.

The empirical finding is that high public reframing appears in high-salience tax episodes even when official communication is relatively clear because official clarity still matters, but it does not fully determine public framing. Public and media sources respond to the political and economic sensitivity of the tax change as well as to the clarity of the official text.

5.6 FOPDYNAMICS AND MONTHLY WINDOWS

FOPDynamics is calculated as the change in the closure-to-opening ratio around each communication episode. The closure-to-opening ratio is calculated by dividing the number of closed FOPs by the number of opened FOPs in a given month. A higher ratio means that closures were closer to openings or exceeded openings. A lower ratio means that openings were stronger relative to closures.

For each case, the pre-window ratio is the average closure-to-opening ratio for the two months before the event month. The post-window ratio is the average closure-to-opening ratio for the event month and the following month. FOPDynamics is the post-window ratio minus the pre-window ratio. Positive values mean that the closure-to-opening ratio increased after the episode window. Negative values would mean that the closure-to-opening ratio decreased. All six cases have positive FOPDynamics values in the final calculation.

Case 1 uses March 2022 as the event month. The pre-window covers January and February 2022, and the post-window covers March and April 2022. FOPDynamics equals 0.54. The increase reflects the extraordinary context of the full-scale invasion and early wartime disruption. The communication episode introduced tax relief, but the registration environment was shaped by a much wider shock.

Case 2 uses August 2023 as the event month. The pre-window covers June and July 2023, and the post-window covers August and September 2023. FOPDynamics equals 0.01. This is the smallest change in the dataset. The cancellation of the 2 percent regime was important for tax policy, but the monthly closure-to-opening ratio remained almost unchanged around the selected window.

Case 3 uses October 2023 as the event month. The pre-window covers August and September 2023, and the post-window covers October and November 2023. FOPDynamics equals 0.07. The restoration of RRO/PRRO sanctions coincided with a small increase in the closure-to-opening ratio, but the change is limited compared with Cases 1, 4, 5, and 6.

Case 4 uses December 2024 as the event month. The pre-window covers October and November 2024, and the post-window covers December 2024 and January 2025. FOPDynamics equals 1.74, which is the largest increase in the dataset. The interpretation of this value requires caution because the post-window includes January 2025, a month with unusually high closures. The window also overlaps with the restoration of mandatory SSC payments and broader wartime administrative and fiscal pressure. The result therefore shows that the military levy episode occurred in the most difficult registration context in the dataset.

Case 5 uses January 2025 as the event month. The pre-window covers November and December 2024, and the post-window covers January and February 2025. FOPDynamics equals 0.32. This value is lower than Case 4 because the pre-window already includes December 2024, when the closure-to-opening ratio had increased sharply. The overlap between Cases 4 and 5 is a key empirical nuance. The two episodes are close in time, and their FOPDynamics windows capture related fiscal and administrative pressure rather than isolated effects.

Case 6 uses December 2025 as the event month. The pre-window covers October and November 2025, and the post-window covers December 2025 and January 2026. FOPDynamics equals 0.63. This is the second-highest increase after Case 4. The case concerns a draft VAT proposal rather than an implemented tax rule, so the value describes the registration context around the public discussion of the proposal. It should not be read as a response to actual VAT implementation.

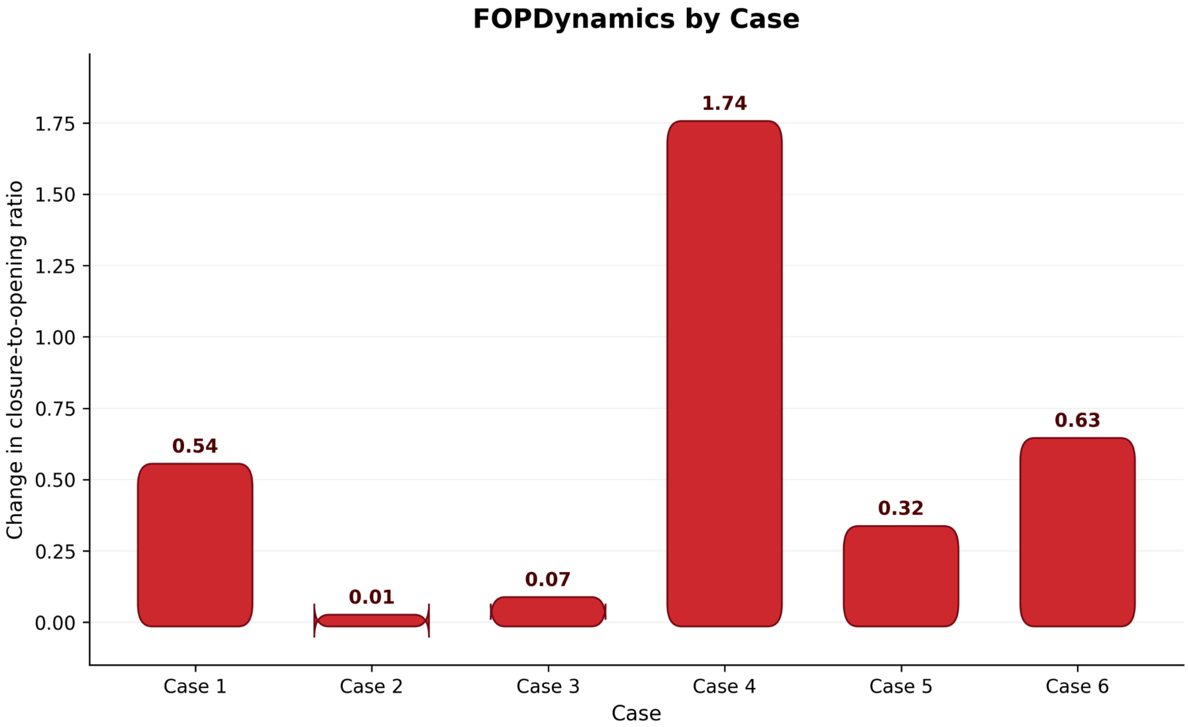
Table 2. FOPDynamics windows and ratios by case.

Case	Event month	Pre closure-to-opening ratio	Post closure-to-opening ratio	FOPDynamics	Type
Case 1	2022-03-01	1,183176127	1,723716816	0,5405406889	Type C
Case 2	2023-08-01	0,693801882	0,705083127	0,011281245	Type C
Case 3	2023-10-01	0,705083127	0,7784070285	0,0733239015	Type D
Case 4	2024-12-01	0,8892786531	2,630767444	1,74148879	Type B
Case 5	2025-01-01	1,690289372	2,012344316	0,32054944	Type A
Case 6	2025-12-01	0,753384402	1,384216681	0,630832279	Type B

Source: Author's calculations based on monthly FOP opening and closure data from Opendatabot Foponomics.

Table 2 includes the case number, event month, two pre-window months, two post-window months, pre-window closure-to-opening ratio, post-window closure-to-opening ratio, FOPDynamics, and typology placement. The table shows that Case 1 has FOPDynamics 0.54; Case 2 has 0.01; Case 3 has 0.07; Case 4 has 1.74; Case 5 has 0.32; Case 6 has 0.63.

Fig. 2. FOPDynamics by case.



Source: Author’s calculations based on monthly FOP opening and closure data from Opendatabot Foponomics.

Figure 2 shows FOPDynamics as a bar chart by case. The figure makes the Case 4 spike visible and shows Case 6 as the second-highest value.

5.7 INTERPRETATION OF FOPDYNAMICS BY TYPOLOGY

The strongest increase appears in Case 4, which belongs to Type B: high OfficialClarity and high PublicFrame. The second-highest increase appears in Case 6, which also belongs to Type B. Case 3 is the only Type D case, but its FOPDynamics value is only 0.07.

This pattern suggests that the entrepreneurial context became most adverse around high-salience and high-burden tax episodes, rather than only around episodes with weaker official clarity. Case 4 combined a wartime tax increase, strong public framing, and an unusually high closure-to-opening ratio. Case 6 combined a clear official draft proposal, strong public framing, and a substantial increase in the closure-to-opening ratio around the announcement window. Case 5 had high official clarity and low public framing, but it still appeared in a difficult registration context because the post-window included January 2025 and February 2025.

The closure-to-opening ratio is therefore most useful as contextual evidence. It shows whether a communication episode occurred during a more or less difficult period for FOP registration dynamics, but it does not identify the reason why individual entrepreneurs closed or opened FOPs. The case interpretation must account for overlapping tax changes, wartime shocks, registry disruptions, seasonality, and broader economic pressure.

5.8 SUMMARY OF EMPIRICAL FINDINGS

The empirical analysis produces three main findings.

First, official communication clarity varied across episodes. Cases 5 and 6 had the clearest official communication. Cases 1, 2, and 3 remained below the OfficialClarity median. Case 4 scored above the median, but the result reflects accessible wording in one Ministry of Finance source rather than complete practical guidance.

Second, public reframing was strongest in Cases 4 and 6. These cases had above-median OfficialClarity and above-median PublicFrame. The result shows that public reframing was shaped by policy salience and tax burden as well as by official clarity. High PublicFrame did not always mean factual distortion. In Case 6, distortion was absent, while sensationalism, omission, and manipulative language drove the score.

Third, FOPDynamics increased in all six cases, but the largest increases appeared in Case 4 and Case 6. These cases belong to Type B, not Type D. The results therefore weaken a simple argument that unclear official communication combined with strong public reframing is the main pattern associated with adverse FOP dynamics. The stronger empirical pattern is that sensitive tax episodes can generate strong public reframing and appear in difficult registration contexts even when official communication is relatively clear.

Case 5 represents high clarity and low reframing. Cases 4 and 6 represent high clarity and high reframing. Cases 1 and 2 represent low clarity and low reframing. Case 3 represents low clarity and high reframing. This structure supports a more cautious conclusion: official clarity matters, but public framing and FOP registration dynamics also depend on the content, timing, and perceived burden of the tax change.

Chapter 6. Discussion

The empirical results show that wartime tax communication affecting Ukrainian FOPs cannot be explained through one simple relationship between official clarity and public framing. Official communication matters, but public reframing also depends on policy sensitivity, expected fiscal burden, legal status, timing, and the wider business environment.

The clearest official communication appeared in Case 6 and Case 5. Case 6, the Ministry of Finance draft VAT proposal for FOPs, received the highest OfficialClarity score of 99.23. The official source clearly presented the proposal as a draft, identified the affected group, named the 1 million UAH threshold, stated the 20 percent VAT rate, gave the planned date of 1 January 2027, and provided a useful document. Case 5, the restoration of mandatory SSC payments for FOPs in 2025, also received a high OfficialClarity score of 91.67. The official STS source explained the restored obligation in a focused way and gave enough practical information for the index.

The weakest official communication appeared in Cases 1, 2, and 3. Case 1, the introduction of wartime tax relief and the 2 percent single tax regime, received an OfficialClarity score of 56.95. The official source named the policy change and gave basic information, but it did not provide enough practical guidance for FOPs. Case 2, the cancellation of the 2 percent regime, received an OfficialClarity score of 57.92. The episode included two official sources with uneven quality. The State Tax Service source was more practical, while the Ministry of Finance source relied more on formal and bureaucratic language. Case 3, the restoration of RRO/PRRO sanctions, received an OfficialClarity score of 61.27. The official communication provided useful information, but the language remained relatively legalistic.

Case 4 requires separate interpretation. Case 4 has an OfficialClarity score of 66.45, which places it above the median. The score does not mean that the military levy communication was fully clear for FOPs. The Ministry of Finance source had accessible wording in relative terms, but its Guidance Score was only 50.00. The case is therefore better interpreted as formally readable but practically incomplete. It communicated the general policy direction but gave limited FOP-specific action guidance.

These results do not support H1. The hypothesis expected concessionary wartime tax changes to be communicated more clearly than restrictive or burden-increasing changes. Case 1 was the main relief-oriented episode, but it did not receive the highest clarity score. Cases 5 and 6 involved a restored obligation and a future tax obligation, yet they received the clearest official scores. The direction of the tax change therefore did not determine official clarity. The clearer cases were the cases where the official message was narrower, more focused, and easier to translate into practical questions.

The PublicFrame results show a different pattern. Case 4 had the highest PublicFrame score, 29.55. Public and Telegram texts around the military levy used more dramatic and evaluative language than in other cases. The main drivers were sensationalism and manipulative language, while distortion remained limited. This means that Case 4 was reframed mainly through tone, salience, and emphasis, rather than through systematic factual inaccuracy.

Case 6 had the second-highest PublicFrame score, 22.22. This is important because Case 6 also had the highest OfficialClarity score. Public communication around the draft VAT proposal became more forceful than the official source, but the coded texts generally preserved the legal status of the proposal. Distortion was zero. The stronger framing came from sensationalism, omission, and evaluative wording. The case shows that a clear official text can still generate strong public framing when the policy topic is sensitive for entrepreneurs.

Case 3 had a PublicFrame score of 18.75, slightly above the median. The public discussion around RRO/PRRO sanctions focused on fines, inspections, and enforcement risks. This case follows the expected low-clarity and high-frame pattern. Official communication was below the median, and public communication became more warning-oriented. The result fits the idea that unclear or legalistic official communication can leave room for public sources to define the practical meaning of a tax change.

Case 2 had a PublicFrame score of 18.18, slightly below the median. The difference between Case 2 and Case 3 is small, so the low-frame classification should not be overstated. Public communication around the cancellation of the 2 percent regime included omissions and some stronger wording, and one coded text distorted the effective date. However, the average score remained just below the dataset median. Case 2 therefore represents a borderline case rather than a clearly low-framing episode.

Case 5 had a PublicFrame score of 15.00. The restored SSC obligation was important for FOPs, but the coded public corpus did not strongly dramatize or distort it. The main problem was omission, especially in short posts that did not fully explain payment timing, affected groups, or practical steps. Case 1 had the lowest PublicFrame score, 11.11. Public texts mostly repeated the wartime relief message or simplified it. They did not strongly manipulate or distort the policy.

These results do not support H2 in its strong form. Case 3 fits the expected relationship, but Case 4 and Case 6 combine above-median OfficialClarity with above-median PublicFrame. Cases 1 and 2 combine below-median OfficialClarity with below-median PublicFrame. It can be concluded that public reframing therefore cannot be explained by official clarity alone.

Using typology it can be seen that Case 5 is Type A, with high OfficialClarity and low PublicFrame. Cases 4 and 6 are Type B, with high OfficialClarity and high PublicFrame. Cases 1 and 2 are Type C, with low OfficialClarity and low PublicFrame. Case 3 is Type D, with low OfficialClarity and high PublicFrame. The presence of all these patterns means that official clarity is one factor in the communication process, but policy salience and perceived burden also shape public framing.

Media outlets, business media, professional explanatory sources, and Telegram channels do not simply reproduce official information. They select the parts of the policy that seem most relevant, urgent, or risky for their audience. In technical tax communication, this selection can help readers understand a rule, but it can also increase emphasis on burden, sanctions, or conflict. Case 4 and Case 6 show that this intermediary role remains strong even when the official source is relatively clear.

The Forbes Ukraine report based on the Advanter Group survey helps place this result in a wider business context. The March 2026 survey reported a decline in the Ukrainian Business Index to 32.9 points and identified general uncertainty, unpredictability of state policy, weak demand, limited access to capital, and labour shortages among key business problems. The article specifically reports unpredictability of state policy as one of the major constraints for micro, small, and medium-sized businesses. This evidence should be used as contextual support rather than as a direct explanation of any single case. It shows that business audiences receive tax communication in an environment where uncertainty and policy unpredictability are already central concerns. (Pykalo)

A tax proposal or a restored obligation may be framed strongly because entrepreneurs already perceive state policy as unstable. In such an environment, even a clear official source may not prevent a strong public reaction. Case 6 illustrates this problem. The Ministry of Finance source clearly presented the VAT proposal, but public sources still emphasized the possible burden for FOPs. Case 4 shows the same mechanism in a stronger form. The military levy appeared during a period of accumulated fiscal pressure, and public communication framed the episode through the broader burden on small business.

The closure-to-opening ratio increased in all six cases, but the largest increases appeared in Case 4 and Case 6. Case 4 had the highest FOPDynamics value, 1.74. Case 6 had the second-highest value, 0.63. Both cases belong to Type B, where high OfficialClarity appears together with high PublicFrame. Case 3 is the only Type D case, but its FOPDynamics value is only 0.07. This pattern does not support the expectation that the most difficult registration dynamics would appear mainly where official clarity is low and public framing is high.

H3 is therefore weakly supported at most, and only in a contextual sense. Case 4 shows the strongest overlap between strong public framing and adverse FOP registration dynamics. However, for example, Case 4 does not have low OfficialClarity, and the post-window includes December 2024 and January 2025, when several overlapping pressures affected FOPs. The military levy episode overlapped with the approaching restoration of mandatory SSC payments, broader tax burden debates, year-end business decisions, and administrative disruptions around January 2025. The high FOPDynamics value therefore reflects a difficult registration context rather than the isolated effect of one communication episode.

Case 5 confirms the importance of timing, decause the restored SSC obligation was directly relevant for FOPs, and the official source was clear, but the FOPDynamics value was 0.32. This value is lower than Case 4 partly because the pre-window already includes December 2024, when the closure-to-opening ratio had increased sharply. The close timing of Case 4 and Case 5 makes it difficult to separate the two episodes in registration data. The communication episodes are analytically distinct, but the business environment around them overlaps.

Case 1 also confirms that FOPDynamics should be interpreted as contextual evidence. The communication episode introduced wartime relief, but the FOPDynamics value was 0.54. The increase reflects the extraordinary shock of the full-scale invasion rather than the content of tax relief communication. The result shows that registration dynamics can move in an adverse direction even when the policy change reduces tax pressure.

Case 2 and Case 3 show the opposite issue, because both episodes concerned the return of obligations or enforcement pressure, and both had below-median OfficialClarity. Their FOPDynamics values were low, 0.01 and 0.07. Public communication became more conflict-oriented in these cases, especially in Case 3, but the immediate monthly registration window did not show a strong increase in the closure-to-opening ratio. A tax communication episode can therefore be publicly salient without producing a visible short-window movement in FOP registrations.

The final findings change the interpretation of the hypotheses. H1 is not supported because relief-oriented communication was not the clearest. H2 is not supported in its strong form because high PublicFrame appeared in two high-clarity cases. H3 is not supported as a direct relationship because the strongest FOPDynamics values appeared in Type B rather than Type D. The results support a more cautious interpretation: official clarity matters for the quality of tax communication, but public framing and FOPDynamics also depend on the policy’s perceived burden, symbolic sensitivity, timing, and wider business uncertainty.

The analysis identifies several recurring communication patterns. Narrow and focused official texts scored higher than broad or transitional messages. Public framing increased when the tax issue was sensitive, even when official communication was clear. Strong PublicFrame did not always mean factual distortion; in several cases it reflected tone, compression, omission, or evaluative emphasis. FOPDynamics captured the broader registration context around each episode, especially in periods of overlapping fiscal and wartime pressure.

The findings also have practical implications for wartime tax communication. Official institutions should treat clarity as more than legal accuracy. A useful official message for FOPs should name the tax change, identify the affected group, state the effective date, explain required actions, provide a useful document or link, and avoid internal contradictions. Case 4 shows that readable language alone is insufficient when practical guidance remains weak. Case 6 shows that even strong official clarity may not prevent public reframing when the policy is sensitive. Official institutions therefore need earlier, more targeted, and more FOP-specific explanations during tax changes.

The broader conclusion is that wartime tax communication operates inside a high-uncertainty business environment. Entrepreneurs evaluate tax changes together with energy risks, labour shortages, demand problems, access to capital, and expectations about future state policy. The Forbes/Advanter evidence about policy unpredictability supports this interpretation at the business-environment level (Pykalo). Public and media sources become influential because they translate official tax changes into the language of practical risk, cost, and uncertainty. Official clarity can reduce confusion, but it cannot remove the public salience of a policy that entrepreneurs perceive as financially or administratively important.

Chapter 7. Limitations

The study is limited by the number and type of cases included in the analysis. The corpus covers six wartime tax communication episodes that directly affected FOPs between 2022 and 2025, but it does not include every tax-related debate that appeared during the full-scale war. The selected cases cover wartime relief, rollback of relief, enforcement restoration, new or restored payments, and a future-oriented VAT proposal. Other tax episodes could produce different patterns. The findings therefore apply to the selected FOP-related tax communication episodes and should be extended to broader Ukrainian tax communication with caution.

The case selection creates a boundary between included communication episodes and related tax events outside the main corpus. Some tax changes were closely connected in time or content, especially around the military levy, the restoration of mandatory SSC payments, and later official clarifications. These overlaps make it difficult to separate one communication cycle from another with complete precision. The analysis treats each case as a distinct episode when it has a separate legal act, public trigger, effective date, implementation stage, or policy meaning. This rule creates a transparent boundary, but wartime tax policy often developed through overlapping decisions.

The definition of a communication episode also creates a limitation. The study treats an episode as a bounded cycle of official explanation and public or media interpretation around a specific tax change affecting FOPs. This definition allows structured comparison across cases, but it simplifies longer policy processes. Draft laws, amendments, official explanations, media debates, and implementation deadlines can stretch over several weeks or months. The episode concept keeps the analysis manageable, while some longer communication dynamics remain outside the coded window.

Also the communication windows limit the analysis to the immediate or active communication cycle. The main window captures the first wave of reaction after the official communication or major public trigger. This rule helps keep the cases comparable, but it can miss later explanations, corrections, interviews, accounting clarifications, or repeated media discussion. Some tax changes, especially draft proposals and complex transitions, may develop over a longer period. A longer window could show additional reframing or a different balance between general media, business media, professional sources, and Telegram channels.

The corpus is uneven across cases because public attention and source availability differed by episode. Cases with larger coded corpora capture a wider range of media frames, while cases with fewer available texts reflect a narrower public discussion. Case 5 is especially limited because the final corpus contains fewer public and media texts than Cases 2 and 4. The same inclusion rules were applied across cases, but the number of available and relevant texts was not the same for each source and each episode.

The media sample captures visible public communication, but it does not cover the full information environment of Ukrainian FOPs. The sample includes leading general media, business media, professional explanatory sources, and several large Telegram channels. It does not include regional media, Facebook groups, YouTube channels, accountants' private communities, tax consultants' newsletters, closed business chats, or informal professional networks. Many FOPs receive tax information through these informal channels. The study therefore captures publicly available communication, while private and semi-private communication remains outside the analysis.

The exclusion of official Telegram channels from the OfficialClarity corpus improves comparability between official texts, but it also narrows the official communication sample. Some

FOPs may encounter official information through Telegram instead of official websites. The study treats official Telegram posts as contextual evidence because they are often short announcements, reposts, or link previews. This rule keeps Legalism Density and Plain Language Guidance comparable across official texts, but it also means that the scored official corpus does not include every official communication channel used by state institutions.

Telegram posts create a separate measurement problem. They are short, compressed, and often written for fast circulation. A Telegram post can preserve the main factual content while reducing context, legal status, exceptions, or practical steps. The PublicFrame coding captures omission, sensationalism, manipulative language, and distortion in the text itself. It cannot measure reach, reposts, comments, engagement, platform dynamics, or reader interpretation. The analysis treats Telegram posts as textual items, while their networked circulation remains outside the study.

The text-cleaning process also creates a limitation. The study manually removes menus, advertisements, navigation elements, repeated blocks, unrelated links, comments, and technical labels before coding. This improves comparability because Legalism Density and word count are based on substantive reader-facing content. Manual cleaning can still involve borderline decisions, especially when links, headlines, “read also” blocks, or repeated explanatory fragments may affect how a reader understands the text. The same cleaning rules were applied across cases, but the process still depends on researcher judgment.

The OfficialClarity Index depends on the construction of the bureaucratic-marker dictionary and on the coding of practical guidance. The dictionary captures selected Ukrainian bureaucratic and official-business markers, including bureaucratic phrases, passive and impersonal constructions, nominalizations, prepositional nominal constructions, split predicates, and official lexical clichés. It cannot capture every feature that makes an official text difficult to understand. A text may be unclear because of sentence structure, legal cross-references, formatting, missing examples, poor hierarchy of information, or weak explanation, even when the marker density is low.

The Legalism Density component treats bureaucratic style as a measurable textual feature, but the list of markers remains a constructed research instrument. The dictionary does not count every tax term as a legalism because terms such as FOP, SSC, VAT, single tax, tax declaration, or tax liability may be necessary for accurate explanation. This rule prevents the index from punishing official texts for correct legal terminology. At the same time, the boundary between necessary legal terminology and bureaucratic overuse can be difficult to define in some texts.

The normalization of Legalism Density is sample-dependent. The reversed Legalism Density Score is calculated relative to the lowest and highest Legalism Density values in the official corpus. The OfficialClarity results therefore show relative clarity within this dataset. They do not establish a universal threshold for clear or unclear official communication. If more official texts, more cases, or another period were added, the minimum and maximum values could change, and the normalized scores could shift.

The Plain Language Guidance component also simplifies practical clarity. The six questions were selected because they capture the minimum information a FOP needs after a tax change: the concrete tax change, affected group, effective date, required action, useful link or document, and absence of internal contradiction. This makes the index transparent and comparable. It also reduces practical guidance to six binary items. The score does not fully capture partial explanations, examples, layout, visual hierarchy, numeracy support, or the quality of linked materials.

The PublicFrame score simplifies public and media framing. Sensationalism, omission, manipulative language, and distortion are coded as binary indicators and given equal weight. This structure makes the coding consistent across texts, but it cannot distinguish between minor and major omissions, mild and strong evaluative language, or small and serious factual distortions. A short Telegram post and a long media article also enter the case average as separate texts. The score does not weight texts by audience size, reach, engagement, platform visibility, or circulation.

The coding procedure contains interpretive judgment. Defined bureaucratic markers, guidance items, sensationalism, omission, manipulative language, and distortion, but some decisions still depend on close reading. This is especially relevant for evaluative language, where the boundary between strong criticism and manipulative framing can be difficult to draw. The study reduces this problem by applying the same rules across all cases and by recording justifications for positive PublicFrame codes. The procedure still cannot remove coder judgment completely.

The coding was carried out manually by one coder. No second independent coder was used. No additional independent validation round was conducted. This is a major limitation. The study uses a transparent coding procedure and applies the same rules across cases, but the reproducibility of the coding cannot be fully confirmed without independent reliability testing.

The study uses manual coding and structured comparison instead of automated analysis or regression. Manual coding was chosen because the corpus is small, context-dependent, and sensitive to legal status, tone, omission, and factual accuracy. Automated scripts would be weak for distinguishing necessary tax terminology from bureaucratic density, factual warnings from sensationalism, and draft proposals from adopted rules. Regression was not used because the dataset contains only six case-level observations and the key indicators are manually constructed. A regression model would suggest statistical precision that the data cannot support.

The analysis relies mainly on manifest content analysis. It identifies explicit textual features that are visible in the text: bureaucratic markers, practical guidance items, sensationalism, omission, manipulative language, and distortion. This approach supports transparent coding, but it does not capture all implied meanings, ideological positions, rhetorical patterns, or deeper discourse structures. A discourse analysis could examine how official language constructs authority relations between the state and FOPs, or how media language positions entrepreneurs as taxpayers, affected subjects, business actors, or political participants. These questions remain outside the scope of this study.

The FOPDynamics indicator is limited by the structure of the available registration data. It uses monthly openings and closures and calculates the change in the closure-to-opening ratio around each episode. This allows comparison across cases, but it does not show why individual entrepreneurs opened or closed a FOP. The data do not identify whether a closure was connected to tax pressure, relocation, military risk, mobilization, seasonal business patterns, market decline, administrative problems, personal reasons, or other factors. The indicator describes the entrepreneurial context around each communication episode.

The monthly level of FOP data creates timing limitations. Tax communication can affect public attention within days, while registration data are observed by month. A monthly window may combine the tax episode with other events that occurred before or after it in the same month. This problem is stronger during wartime because several shocks can occur at the same time. Blackouts, cyberattacks, registry disruptions, mobilization debates, overlapping tax changes, seasonal patterns, and macroeconomic stress can all affect openings and closures within the same window.

Anomalies in FOP registration data also require caution. The study keeps unusual values in the calculation unless there is clear evidence of a technical error. This rule avoids arbitrary removal of wartime shocks, delayed registration activity, administrative disruptions, or seasonal effects. It also means that FOPDynamics values can be strongly affected by unusual months. January 2025 is especially important because the registration context around this month overlaps with the military levy, restored SSC payments, year-end business decisions, and possible administrative disruptions.

The 2x2 typology depends on median thresholds calculated from six cases. The typology separates higher and lower OfficialClarity and PublicFrame within this dataset. It does not create a universal threshold for clear communication or strong public reframing. If the dataset included more cases, different source categories, or another period, some cases could move to another quadrant. The typology should therefore be read as a structured summary of this corpus.

The study does not measure audience understanding, trust, compliance, or individual behavioural response. It examines official messages, public reframing, and registration dynamics. It does not include surveys, interviews, experiments, social listening, platform analytics, or engagement data. A text can be coded as clear while some entrepreneurs still misunderstand it because of stress, limited time, low legal knowledge, or contradictory information from other channels. A media text can be coded as strongly reframed while the study cannot show whether readers accepted that frame.

The analysis focuses on FOPs and does not cover other taxpayer groups. Companies, employees, accountants, tax consultants, and local authorities may experience the same tax changes differently. FOPs are a specific group because many individual entrepreneurs manage compliance with limited administrative support. The findings should therefore be applied carefully to larger firms or other taxpayer categories.

The period of analysis is also specific. Wartime tax communication between 2022 and 2025 developed under military threat, fiscal pressure, institutional urgency, and unstable media consumption. Communication patterns from this period may differ from peacetime tax communication, where policy changes may have longer preparation periods and less intense public uncertainty. The findings describe wartime communication conditions and should not be treated as a general model of Ukrainian tax communication outside the crisis context.

These limitations define the scope of the findings. The study identifies patterns across selected FOP-related wartime tax communication episodes, compares official clarity with public reframing, and places these episodes within monthly FOP opening and closure dynamics. The results are strongest as a structured comparison of communication patterns. They are weakest as evidence of direct behavioural impact, individual perception, or the full public information environment around tax policy.

Chapter 8. Conclusion

This thesis examined how major wartime tax policy changes affecting Ukrainian individual entrepreneurs, or FOPs, were communicated by official institutions between 2022 and 2025, how these messages were reframed in public and media channels, and what FOP opening and closure dynamics were observed around these communication episodes. The study compared six cases: Law No. 2120-IX on wartime relief and the 2 percent single tax regime; Law No. 3219-IX on the cancellation of the 2 percent regime; the restoration of RRO/PRRO sanctions; Law No. 4015-IX and the military levy for FOPs; the restoration of mandatory single social contribution payments from 2025; and the Ministry of Finance draft VAT proposal for FOPs.

The analysis used three instruments. Official communication was assessed through the OfficialClarity Index, which combined Legalism Density and Plain Language Guidance. Public and media communication was assessed through the PublicFrame score, which measured sensationalism, omission, manipulative language, and distortion. FOP registration dynamics were assessed through FOPDynamics, calculated as the change in the closure-to-opening ratio around each communication episode. Together, these instruments made it possible to compare official explanation, public reframing, and entrepreneurial context within one structured framework.

The main answer to the research question is that wartime tax communication for FOPs developed through uneven official clarity, selective public reframing, and registration dynamics shaped by broader wartime pressure. Official communication was clearest when the message was narrow, practical, and focused on one concrete tax issue. Public reframing was strongest when the policy was sensitive, costly, or politically salient. FOPDynamics showed difficult entrepreneurial contexts around several episodes, but it did not show that unclear communication alone was followed by higher closure pressure.

The first main finding concerns official clarity. The clearest official communication appeared in Case 6 and Case 5. Case 6, the draft VAT proposal for FOPs, received the highest OfficialClarity score, 99.23. The Ministry of Finance source clearly identified the affected group, named the 1 million UAH threshold, stated the 20 percent VAT rate, gave the planned date of 1 January 2027, explained the proposed obligation, provided a useful document, and avoided internal contradiction. Case 5, the restoration of mandatory SSC payments, also scored high, with OfficialClarity 91.67. The official STS source was focused, relatively accessible, and practically useful.

The lower-clarity cases show a different pattern. Case 1, the main relief-oriented episode, received OfficialClarity 56.95. The official source named the tax change and provided basic information, but it did not fully translate the emergency relief package into practical guidance for FOPs. Case 2 received OfficialClarity 57.92 because the official communication was uneven across institutions. The State Tax Service source was more practical, while the Ministry of Finance source relied more on formal and bureaucratic wording. Case 3 received OfficialClarity 61.27. It provided useful guidance, but the language remained relatively legalistic.

Case 4 requires a careful interpretation. Its final OfficialClarity score is 66.45, which places it above the median. The result does not mean that the communication around the military levy was fully clear for FOPs. The source had relatively accessible wording, but its Guidance Score was only 50.00. Case 4 therefore shows a difference between readable wording and complete practical guidance. A text can be formally accessible and still fail to answer all practical questions that entrepreneurs need.

These results do not support H1. The hypothesis expected concessionary wartime tax changes to be communicated more clearly than restrictive wartime tax changes. The evidence does not follow that pattern. The main relief-oriented case, Case 1, was not the clearest case. Two restrictive or burden-related cases, Case 5 and Case 6, had the highest OfficialClarity scores. The direction of the tax change therefore did not determine communication clarity. The stronger factor was the structure of the message. Focused single-issue communication scored higher than broad, transitional, or institutionally uneven communication.

The second main finding concerns public and media reframing. Case 4 had the highest PublicFrame score, 29.55. Public and Telegram texts around the military levy used stronger tone, dramatic emphasis, and evaluative language. The main drivers were sensationalism and manipulative language, while distortion remained limited. The strongest reframing in this case came from tone and emphasis rather than systematic factual inaccuracy.

Case 6 had the second-highest PublicFrame score, 22.22. This result is important because Case 6 also had the highest OfficialClarity score. Public communication around the draft VAT proposal became stronger and more alarming than the official message, but the coded texts generally preserved the legal status of the proposal. Distortion was zero. The reframing came from sensationalism, omission, and evaluative wording. Case 6 shows that even very clear official communication can be reframed strongly when the policy topic is sensitive for entrepreneurs.

Case 3 received PublicFrame 18.75 and fits the expected low-clarity and high-frame pattern. The public discussion around RRO/PRRO sanctions focused on fines, inspections, and enforcement risks. Case 2 received PublicFrame 18.18, slightly below the median, and should be read as a borderline case because the difference between Case 2 and Case 3 is small. Case 5 received PublicFrame 15.00. Its main public-frame issue was omission in short texts rather than manipulation or distortion. Case 1 had the lowest PublicFrame score, 11.11, because public communication mostly simplified the relief message without strong distortion or manipulation.

These results do not support H2 in its strong form. The hypothesis expected episodes with lower official clarity to show stronger public and media reframing. Case 3 supports this expectation, but Cases 4 and 6 do not. Both combine above-median OfficialClarity with above-median PublicFrame. Cases 1 and 2 combine below-median OfficialClarity with below-median PublicFrame. Public reframing therefore cannot be explained by official clarity alone. Policy salience, fiscal burden, political sensitivity, and public attention also shaped how media and Telegram channels presented the tax episodes.

The 2x2 typology summarizes this result. Case 5 is Type A, with high OfficialClarity and low PublicFrame. Cases 4 and 6 are Type B, with high OfficialClarity and high PublicFrame. Cases 1 and 2 are Type C, with low OfficialClarity and low PublicFrame. Case 3 is Type D, with low OfficialClarity and high PublicFrame. The presence of all four types means that wartime tax communication did not follow one simple pattern. Official clarity mattered, but it did not control the public meaning of the tax change.

The third main finding concerns FOPDynamics. The closure-to-opening ratio increased in all six cases, but the strongest increases appeared in Case 4 and Case 6. Case 4 had the highest FOPDynamics value, 1.74. Case 6 had the second-highest value, 0.63. Both cases belong to Type B, where high official clarity appears together with high public reframing. Case 3 is the only Type D case, but its FOPDynamics value is only 0.07.

These results do not support H3 as a direct relationship. The hypothesis expected episodes where low official clarity and strong public reframing appear together to occur in periods with a higher FOP closure-to-opening ratio. The strongest FOPDynamics value did not appear in the low-clarity and high-frame quadrant. It appeared in Case 4, where final OfficialClarity was above the median. Case 6 also had high official clarity and a relatively high FOPDynamics value. The evidence therefore does not show that weak official clarity combined with strong public framing was the main pattern associated with adverse registration dynamics.

FOPDynamics is more useful as contextual evidence. It shows whether a communication episode occurred during a more difficult period for FOP registration dynamics. It does not explain why individual entrepreneurs opened or closed FOPs. Case 4 shows the clearest difficult context because the December 2024-January 2025 window overlapped with the military levy, the approaching restoration of mandatory SSC payments, year-end business decisions, and broader fiscal pressure. Case 5 also sits inside this overlapping pressure period. Case 1 shows a different problem because the FOPDynamics increase around March 2022 reflects the wider shock of the full-scale invasion rather than the content of tax relief communication. Case 6 concerns a draft proposal rather than an implemented obligation, so its registration context should not be read as a direct response to VAT implementation.

To sum up. H1 is not supported. H2 is not supported in its strong form. H3 is not supported as a direct relationship between communication pattern and registration dynamics. The stronger conclusion is that official clarity, public framing, and FOPDynamics are connected through the substance, timing, and perceived burden of the tax change. Clearer official communication can reduce confusion, but it cannot remove the public salience of a sensitive or costly tax measure.

But, at the same time, the study contributes to research on wartime economic governance and tax communication in three ways. First, it connects official tax communication, public reframing, and FOP registration dynamics in one comparative framework. Existing literature explains wartime SME vulnerability, tax compliance burden, institutional communication, plain language, and framing, but these strands are rarely applied together to FOP-related tax policy during war. This thesis shows how tax changes move from official explanation into public interpretation and then into a broader entrepreneurial context.

Second, the study adapts communication measurement to the Ukrainian-language tax context. Standard readability formulas are not sufficient for this corpus, so the OfficialClarity Index uses Legalism Density and a practical guidance checklist. This approach separates bureaucratic density from practical usefulness. The PublicFrame score then captures visible public reframing through four manifest indicators. These instruments are limited, but they make the comparison transparent and replicable.

Third, the study shows that public reframing is not the same as factual distortion. In the final corpus, the strongest public framing often came through omission, tone, compression, and emphasis. Distortion appeared in specific cases, but it was not the dominant mechanism. This matters because media and Telegram channels can change the practical meaning of a tax episode without directly spreading false information. They can select the most alarming, costly, or politically salient part of the rule and make it central for the audience.

Another conclusion is that official institutions should treat clarity as practical guidance, not as legal accuracy alone. A useful official message for FOPs should answer the same basic questions in every tax episode: what changed; who is affected; when the rule starts; what the entrepreneur must do; what exceptions or legal status matter; where the reader can find a reliable document, contact, or further explanation. Case 1 shows the weakness of bundled emergency communication. Case 2 shows the problem of uneven communication between the Ministry of Finance and the State Tax Service. Case 4 shows that accessible wording is not enough when FOP-specific guidance remains incomplete. Case 6 shows that even strong official clarity needs active follow-up when the policy is sensitive.

The results also support the need for a listening and rapid-correction function inside tax communication. Some public-frame problems were specific and correctable, including the wrong effective date in one Case 2 text and the misleading parliamentary-outcome headline in Case 4. Monitoring the first wave of public and media reaction during the communication window would allow official institutions to issue targeted corrections before misleading interpretations spread further. This is especially important because many FOPs receive tax information through intermediaries, including media, business outlets, professional explanatory websites, accountants, and Telegram channels.

Returning to the wider business context, Forbes Ukraine’s reporting on Advanter Group survey evidence shows that Ukrainian business operates under weak expectations and high uncertainty, with policy unpredictability named among important business constraints (Pykalo). This does not explain any single case directly, but it helps interpret why tax changes can become strongly framed even when the official source is clear. A new tax obligation or draft proposal reaches entrepreneurs in an environment where state policy is already perceived as difficult to predict.

But the findings should be read within the limitations of the study, because the corpus includes six FOP-related wartime tax communication episodes and does not cover every wartime tax debate. The media sample captures visible online communication, but it does not include closed accountant communities, private business chats, regional media, or informal networks. The coding was conducted manually by one coder, without an independent intercoder reliability test. The PublicFrame score uses binary indicators, which makes coding consistent but cannot measure the severity of each omission, manipulation, or distortion. FOPDynamics uses monthly registration data and cannot isolate communication effects from war, mobilization, blackouts, seasonality, registry disruptions, market decline, or overlapping tax changes.

The final conclusion is that wartime FOP tax communication works as a chain of translation rather than a simple act of publication. Official institutions publish legal and policy information. Public and media intermediaries select and reframe the parts that look most urgent, costly, or risky. Entrepreneurs encounter these messages inside a broader environment of fiscal pressure, war-related uncertainty, and limited administrative capacity. Official clarity remains necessary because it gives FOPs a stable factual base. It is not sufficient because public meaning also depends on timing, burden, salience, and the channels through which entrepreneurs actually receive information.

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APPENDICES

APPENDIX A

Table A1. Case windows and source date ranges

Case	Tax communication episode	Event month	Coded source date range	Pre-window months	Post-window months
Case 1	Law No. 2120-IX and wartime tax relief, including the 2 percent single tax regime	Mar. 2022	15 Mar. 2022–18 Mar. 2022	Jan. 2022, Feb. 2022	Mar. 2022, Apr. 2022
Case 2	Law No. 3219-IX and cancellation of the 2 percent single tax regime	Aug. 2023	1 Feb. 2023–24 Aug. 2023	June 2023, July 2023	Aug. 2023, Sept. 2023
Case 3	Restoration of RRO/PRRO sanctions	Oct. 2023	30 June 2023–28 Sept. 2023	Aug. 2023, Sept. 2023	Oct. 2023, Nov. 2023
Case 4	Law No. 4015-IX and the military levy for FOPs	Dec. 2024	25 July 2024–10 Nov. 2024	Oct. 2024, Nov. 2024	Dec. 2024, Jan. 2025
Case 5	Restoration of mandatory SSC payments for FOPs in 2025	Jan. 2025	16 Sept. 2024–1 Apr. 2025	Nov. 2024, Dec. 2024	Jan. 2025, Feb. 2025
Case 6	Ministry of Finance draft VAT proposal for FOPs	Dec. 2025	4 Dec. 2025–18 Dec. 2025	Oct. 2025, Nov. 2025	Dec. 2025, Jan. 2026

Source: Author's compilation based on the Ukrainian official data.

Table A2. Coded source corpus

Case	Source category	Source name	Publication date	Title / first line	Link
Case 1	Official source	State Tax Service of Ukraine	18 Mar. 2022	Набрали чинності зміни до Податкового кодексу України та інших законів	Link

Case 1	General national media	Ukrainska Pravda/Economichna pravda	15 Mar. 2022	Зеленський оголосив про запуск податкової реформи	Link
Case 1	General national media	UNIAN	15 Mar. 2022	Не буде ПДВ та податку на прибуток: Зеленський назвав початкові кроки податкової реформи в Україні	Link
Case 1	General national media	Censor.net	15 Mar. 2022	ВР на час війни схвалила податкові стимули для бізнесу	Link
Case 1	General national media	Oboz.ua	18 Mar. 2022	Податкова реформа стартувала: бізнесу дозволили платити 2% з обороту замість 20% ПДВ	Link
Case 1	Business media	Forbes Ukraine	15 Mar. 2022	Підтримка ФОПів та скасування акцизу на пальне. Верховна Рада ухвалила податкові стимули для бізнесу	Link
Case 1	Professional explanatory source	Sudovo-Yurydychna Hazeta	15 Mar. 2022	Для бізнесу на період війни зменшать податки: законопроект погоджено податковим Комітетом	Link
Case 1	Telegram sample	Trukha Ukraine	15 Mar. 2022	Даниил Гетьманцев рассказал о законопроектах, поддержанных «налоговым» Комитетом Рады:	Link
Case 1	Telegram sample	Insider UA	15 Mar. 2022	Рада приняла за основу и в целом законопроект "О внесении изменений в Налоговый кодекс Украины..."	Link
Case 1	Telegram sample	Ukraina Seichas	15 Mar. 2022	Рада приняла за основу и в целом законопроект «О внесении изменений в Налоговый кодекс Украины и другие законодательные акты Украины относительно действия норм на период действия	Link

				военного положения». Суть временных налоговых и кредитных послаблений:	
Case 2	Official source	State Tax Service of Ukraine	31 July 2023	Призупинена реєстрація платником ПДВ з 1 серпня 2023 року відновлюється	Link
Case 2	Official source	Ministry of Finance of Ukraine	1 Feb. 2023	Уряд затвердив зміни до законодавства в частині відновлення довоєнного стану системи оподаткування	Link
Case 2	General national media	Ukrainska Pravda/Economichna pravda	26 July 2023	Скасування "спрощенки 2%" і часткове повернення перевірок: Зеленський підписав податковий законопроєкт	Link
Case 2	General national media	UNIAN	24 Aug. 2023	Повернення довоєнних податків: у Мінфіні пояснили, кого це зачепить в першу чергу	Link
Case 2	General national media	Censor.net	15 June 2023	У Податковій пояснили, як повертатимуть бізнес зі спрощеної системи оподаткування	Link
Case 2	General national media	Oboz.ua	31 July 2023	ФОПам з 1 серпня перепишуть податки: нові правила офіційно пояснили у ДПС	Link
Case 2	General national media	TSN	1 Aug. 2023	Скасування єдиного податку, пільг і часткові перевірки: що очікує український бізнес від 1 серпня	Link
Case 2	Business media	NV Business	30 June 2023	Як і вимагав МВФ. Рада скасувала 2% єдиний податок і повернула перевірки для бізнесу	Link
Case 2	Business media	Forbes Ukraine	30 May 2023	Повернення до «мирного життя». До кінця літа держава відмовиться від	Link

				податкових пільг, введених на початку війни. Чому уряд та нардепи вважають це необхідним	
Case 2	Professional explanatory source	Sudovo-Yurydychna Hazeta	28 July 2023	ДПС пояснила, як відбудеться повернення до довоєнної системи оподаткування, документ	Link
Case 2	Telegram sample	Trukha Ukraine	29 Mar. 2023	В Украине вернут довоенные налоги и проверки бизнеса, – глава финкомитета Рады Гетьманцев.	Link
Case 2	Telegram sample	Insider UA	26 July 2023	В Украине вернули довоенные налоги. Зеленский подписал закон	Link
Case 2	Telegram sample	Ukraina Seichas	29 May 2023	Парламент поддержал законопроект об отмене «2% налога ФЛП» с 1 июля 2023 года.	Link
Case 3	Official source	State Tax Service of Ukraine	27 Sept. 2023	Щодо пом’якшень у сфері торгівлі, громадського харчування та послуг	Link
Case 3	Official source	Ministry of Finance of Ukraine	30 June 2023	Парламент ухвалив зміни до законодавства в частині відновлення довоєнного стану системи оподаткування	Link
Case 3	General national media	Ukrainska Pravda/Economichna pravda	27 Sept. 2023	З 1 жовтня суттєво зменшуються суми штрафів для ФОПів за продаж товарів та послуг без використання РРО	Link
Case 3	General national media	UNIAN	7 Aug. 2023	"З 1 жовтня будуть великі штрафи": Гетманцев розповів, кому з підприємців не пощастить	Link
Case 3	General national media	Censor.net	1 Aug. 2023	Податківці попередили про повернення штрафів за відсутність касових апаратів	Link

Case 3	General national media	Oboz.ua	2 Aug. 2023	Штрафи за торгівлю без РРО повертаються: коли та як каратимуть нечесний бізнес	Link
Case 3	General national media	TSN	9 Sept. 2023	Українцям від жовтня "світять" великі штрафи: кого це торкнеться	Link
Case 3	Business media	NV Business	28 Sept. 2023	Зі 100% до 25%. Які штрафи для ФОП суттєво зменшують з 1 жовтня — пам'ятка ДПС	Link
Case 3	Business media	Forbes Ukraine	1 Aug. 2023	У податковій розповіли, скільки підприємців встановили РРО. До 1 жовтня їх перевірятимуть без штрафів	Link
Case 3	Professional explanatory source	Sudovo-Yurydychna Hazeta	27 Sept. 2023	З 1 жовтня деякі підприємці не нестимуть відповідальність за порушення вимог Закону про РРО: кого це стосується	Link
Case 4	Official source	Ministry of Finance of Ukraine	18 Sept. 2024	Парламент схвалив збільшення видатків для Сил оборони в цілому, а податковий законопроєкт підтримав за основу	Link
Case 4	General national media	Ukrainska Pravda/Economichna pravda	25 July 2024	Економісти критикують підвищення військового збору: краще підняти ПДВ – звернення	Link
Case 4	General national media	UNIAN	28 Aug. 2024	Комітет Ради підтримав законопроєкт про підвищення податків: нардеп розкрив деталі	Link
Case 4	General national media	Censor.net	4 Oct. 2024	Комітет Ради підтримав законопроєкт про підвищення податків до другого читання	Link

Case 4	General national media	Oboz.ua	10 Oct. 2024	Військовий збір 5% та нові правила для ФОПів: закон про історичне підвищення податків ухвалено	Link
Case 4	General national media	TSN	15 Oct. 2024	Історичне підвищення податків: кому і скільки доведеться платити	Link
Case 4	Business media	NV Business	17 Sept. 2024	Підвищення податків. Що треба знати про новий законопроєкт, який Верховна Рада підтримала в першому читанні	Link
Case 4	Business media	Forbes Ukraine	4 Oct. 2024	Комітет Верховної Ради схвалив до другого читання законопроєкт про підвищення податків	Link
Case 4	Professional explanatory source	Sudovo-Yurydychna Hazeta	29 Aug. 2024	Військовий збір для громадян підвищать з 1,5% до 5%, а також запровадять економічне бронювання	Link
Case 4	Telegram sample	Trukha Ukraine	10 Oct. 2024	Підвищення військового збору не буде лише для ВІЙСЬКОВИХ! – уточнення від Гончаренка.	Link
Case 4	Telegram sample	Insider UA	10 Oct. 2024	Для населения военный сбор таки повышается (!). Правку проголосовали. Исключение - военные	Link
Case 4	Telegram sample	Ukraina Seichas	10 Nov. 2024	Зеленський підписав закон про історичне підвищення податків, він почне діяти з 1 грудня	Link
Case 5	Official source	State Tax Service of Ukraine	30 Dec. 2024	В інтерв’ю радіостанції «Українське радіо Житомир» Дмитро Джигора розповів про новації для ФОПів з 1 січня 2025 року	Link

Case 5	Business media	NV Business	27 Dec. 2024	З 1 січня сплата ЄСВ знову стане обов’язковою	Link
Case 5	Professional explanatory source	Sudovo-Yurydychna Hazeta	25 Jan. 2025	Чи сплачують єдиний внесок ФОП, які обрали спрощену систему оподаткування, у разі неотримання доходу	Link
Case 5	Telegram sample	Insider UA	16 Sept. 2024	Довоенную систему налогообложения можно будет считать окончательно возвращенной: ФОПы в 2025 году вновь будут платить Единый социальный взнос, — нардеп Южанина	Link
Case 5	Telegram sample	Trukha Ukraine	1 Apr. 2025	Всі ФОПи мають сплатити 5280 грн ЄСВ до 20 квітня, – нардепка Южаніна ексклюзивно для Труха⚡Україна.	Link
Case 5	Telegram sample	Ukraina Seichas	20 Nov. 2024	У 2025 році сплата ЄСВ для ФОПів знову стане обов'язковою, після періоду добровільної сплати, що тривав з 1 березня 2022 року, — нардепка Южаніна	Link
Case 6	Official source	Ministry of Finance of Ukraine	18 Dec. 2025	Мінфін запрошує до діалогу: обговорюємо зміни в оподаткуванні, що плануються з 2027 року	Link
Case 6	General national media	Ukrainska Pravda/Economichna Pravda	18 Dec. 2025	Адміністрування ПДВ для "спрощенців": Мінфін опублікував законопроєкт для обговорення	Link
Case 6	General national media	UNIAN	18 Dec. 2025	ПДВ для ФОПів бути: Мінфін опублікував законопроєкт, - нардеп	Link

Case 6	General national media	Oboz.ua	16 Dec. 2025	ФОПів в Україні зобов'яжуть платити ПДВ: чого саме вимагають у МВФ	Link
Case 6	General national media	TSN	4 Dec. 2025	"Цього не уникнути": міністр відповів, коли можуть запровадити ПДВ для ФОПів	Link
Case 6	Business media	Forbes Ukraine	18 Dec. 2025	ПДВ для ФОП. Мінфін оприлюднив законопроєкт для обговорення: ключові норми	Link
Case 6	Professional explanatory source	Sudovo-Yurydychna Hazeta	18 Dec. 2025	З 2027 року для ФОПів можуть ввести ПДВ — Мінфін опублікував законопроєкт	Link
Case 6	Telegram sample	Insider UA	18 Dec. 2025	20% НДС будут платить ФОП с доходом выше 1 млн грн с 1 января 2027 года, — законопроект Минфина	Link
Case 6	Telegram sample	Trukha Ukraine	18 Dec. 2025	ФОПи з доходом від 1 млн грн повинні будуть сплачувати 20% ПДВ з 1 січня 2027 року, – Мінфін розробив законопроєкт.	Link
Case 6	Telegram sample	Ukraina Seichas	18 Dec. 2025	ФОПи з доходом від 1 млн гривень з 1-го січня 2027-го будуть сплачувати 20% ПДВ, — відповідний законопроєкт опублікував Мінфін	Link

Source: Author's compilation based on the media and official texts. The Link column contains clickable hyperlinks to the coded sources.

APPENDIX B

Table B1. Bureaucratic marker dictionary

No.	Marker	No.	Marker	No.	Marker	No.	Marker

1	в порядку	2	у порядку	3	згідно з	4	згідно із
5	відповідно до	6	у відповідності з	7	в відповідності з	8	у зв’язку з
9	у зв'язку з	10	в зв’язку з	11	в зв'язку з	12	з метою
13	із метою	14	на додаток до	15	залежно від	16	в залежності від
17	у залежності від	18	виходячи з	19	виходячи із	20	беручи до уваги
21	враховуючи	22	зважаючи на	23	незважаючи на	24	не зважаючи на
25	у відповідь на	26	в відповідь на	27	у разі	28	в разі
29	у випадку	30	в випадку	31	за умови	32	з огляду на
33	за рахунок	34	з приводу	35	у справі	36	в справі
37	на випадок	38	на адресу	39	на користь	40	на честь
41	в інтересах	42	у інтересах	43	за винятком	44	у вигляді
45	в вигляді	46	за допомогою	47	за допомоги	48	на відміну від
49	у галузі	50	в галузі	51	на чолі	52	на підставі
53	на виконання	54	у межах	55	в межах	56	у рамках
57	в рамках	58	з боку	59	шляхом	60	протягом
61	не пізніше ніж	62	до моменту	63	щодо	64	стосовно
65	відносно	66	в частині	67	у частині	68	чинне законодавство
69	чинного законодавства	70	чинним законодавством	71	чинному законодавству	72	законодавством передбачено
73	передбачено законодавством	74	нормативно-правов ий	75	нормативно правовий	76	нормативно-прав ового
77	нормативно правового	78	нормативно-правов і	79	нормативно правові	80	правове регулювання
81	правового регулювання	82	правовим регулюванням	83	врегульовано законодавством	84	у межах повноважень
85	в межах повноважень	86	доводимо до вашого відома	87	доводимо до відома	88	довести до відома
89	доводиться до відома	90	просимо взяти до уваги	91	взяти до уваги	92	взято до уваги

93	береться до уваги	94	взяти за основу	95	взято за основу	96	взяти на себе обов’язок
97	взяти на себе обов'язок	98	прийняти до виконання	99	прийнято до виконання	100	приймається до виконання
101	поставити питання на розгляд	102	поставлено питання на розгляд	103	розглянути питання	104	розгляд питання
105	вжити заходів	106	вжиття заходів	107	вжити термінових заходів	108	вжиття термінових заходів
109	затвердити рішення	110	затвердження рішення	111	ухвалити рішення	112	ухвалення рішення
113	прийняти рішення	114	прийняття рішення	115	надати роз’яснення	116	надати роз'яснення
117	надання роз’яснення	118	надання роз'яснення	119	надання роз’яснень	120	надання роз'яснень
121	надати інформацію	122	надання інформації	123	покласти контроль	124	покладення контролю
125	контроль за виконанням покласти на	126	контроль за виконанням завдань покласти на	127	здійснювати контроль	128	здійснення контролю
129	контроль за дотриманням	130	здійснювати контроль за дотриманням	131	здійснення контролю за дотриманням	132	проводити аналіз
133	проведення аналізу	134	проводити перевірку	135	проведення перевірки	136	проводити моніторинг
137	проведення моніторингу	138	проводити огляд	139	проведення огляду	140	забезпечити виконання
141	забезпечення виконання	142	забезпечувати виконання	143	забезпечити дотримання	144	забезпечення дотримання

145	забезпечувати дотримання	146	приділити увагу	147	приділяти увагу	148	приділення уваги
149	приділити особливу увагу	150	приділяти особливу увагу	151	підвищення ефективності	152	підвищення ефективності заходів
153	реалізація завдань	154	реалізації завдань	155	виконання завдань	156	набути розвитку
157	набуття розвитку	158	має місце	159	мати місце	160	мало місце
161	мали місце	162	активна підтримка громадськості	163	викликає занепокоєння стан справ	164	висвітлити цілий комплекс проблем
165	відбувся предметний обмін думками	166	піддати різкій критиці	167	приділяти найсерйознішу увагу	168	стрімкі темпи
169	передові позиції	170	в осінньо-зимовий період	171	у осінньо-зимовий період	172	переживати стан занепокоєння
173	відчувати потребу в харчуванні	174	передбачено	175	передбачена	176	передбачений
177	передбачене	178	передбачені	179	передбаченим	180	передбачених
181	передбачаються	182	передбачається	183	встановлено	184	встановлена
185	встановлений	186	встановлене	187	встановлені	188	встановленим
189	встановлених	190	встановлюється	191	встановлюються	192	визначено
193	визначена	194	визначений	195	визначене	196	визначені

197	визначеним	198	визначених	199	визначається	200	визначаються
201	затверджено	202	затверджена	203	затверджений	204	затверджене
205	затверджені	206	затвердженим	207	затверджених	208	запроваджено
209	запроваджена	210	запроваджений	211	запроваджене	212	запроваджені
213	запровадженим	214	запроваджених	215	застосовується	216	застосовуються
217	застосовуватиметься	218	застосовуватимуться	219	здійснюється	220	здійснюються
221	здійснюватиметься	222	здійснюватимуться	223	проводиться	224	проводяться
225	проводитиметься	226	проводитимуться	227	забезпечується	228	забезпечуються
229	забезпечуватиметься	230	забезпечуватимуться	231	підлягає	232	підлягають
233	не підлягає	234	не підлягають	235	вважається	236	вважаються
237	врегульовано	238	врегульована	239	врегульований	240	врегульоване
241	врегульовані	242	врегульованим	243	врегульованих	244	покладається
245	покладаються	246	надається	247	надаються	248	внесено зміни
249	внесені зміни	250	внесення змін	251	буде внесено зміни	252	мають бути внесені зміни
253	здійснення	254	здійсненню	255	здійсненням	256	здійсненні

257	здійсненнь	258	забезпечення	259	забезпеченню	260	забезпеченням
261	забезпеченні	262	забезпеченнь	263	виконання	264	виконанню
265	виконанням	266	виконанні	267	виконаннь	268	дотримання
269	дотриманню	270	дотриманням	271	дотриманні	272	дотриманнь
273	застосування	274	застосуванню	275	застосуванням	276	застосуванні
277	застосуваннь	278	використання	279	використанню	280	використанням
281	використанні	282	використаннь	283	запровадження	284	запровадженню
285	запровадженням	286	запровадженні	287	запровадженнь	288	нарахування
289	нарахуванню	290	нарахуванням	291	нарахуванні	292	нарахуваннь
293	обчислення	294	обчисленню	295	обчисленням	296	обчисленні
297	обчисленнь	298	декларування	299	декларуванню	300	декларуванням
301	декларуванні	302	декларуваннь	303	адміністрування	304	адмініструванню
305	адмініструванням	306	адмініструванні	307	адмініструваннь	308	подання
309	поданню	310	поданням	311	поданні	312	поданнь
313	отримання	314	отриманню	315	отриманням	316	отриманні

317	отриманнь	318	надання	319	наданню	320	наданням
321	наданні	322	наданнь	323	перерахування	324	перерахуванню
325	перерахуванням	326	перерахуванні	327	перерахуваннь	328	уточнення
329	уточненню	330	уточненням	331	уточненні	332	уточненнь
333	засвідчення	334	засвідченню	335	засвідченням	336	засвідченні
337	засвідченнь	338	зберігання	339	зберіганню	340	зберіганням
341	зберіганні	342	зберіганнь	343	формування	344	формуванню
345	формуванням	346	формуванні	347	формуваннь	348	регулювання
349	регулюванню	350	регулюванням	351	регулюванні	352	регулюваннь
353	відновлення	354	відновленню	355	відновленням	356	відновленні
357	відновленнь	358	прискорення	359	прискоренню	360	прискоренням
361	прискоренні	362	прискореннь	363	обговорення	364	обговоренню
365	обговоренням	366	обговоренні	367	обговореннь	368	звернення
369	зверненню	370	зверненням	371	зверненні	372	зверненнь
373	зростання	374	зростанню	375	зростанням	376	зростанні

377	зростаннь	378	ускладнення	379	ускладненню	380	ускладненням
381	ускладненні	382	ускладненнь	383	намагання	384	намаганню
385	намаганням	386	намаганні	387	намаганнь	388	навчання
389	навчанню	390	навчанням	391	навчанні	392	навчаннь
393	закріплення	394	закріпленню	395	закріпленням	396	закріпленні
397	закріпленнь	398	здорожчання	399	здорожчанню	400	здорожчанням
401	здорожчанні	402	здорожчаннь	403	реалізація	404	реалізації
405	реалізацію	406	реалізацією	407	реалізаціях	408	реалізацій
409	нормалізація	410	нормалізації	411	нормалізацію	412	нормалізацією
413	нормалізаціях	414	нормалізацій	415	падіння	416	падінню
417	падінням	418	падінні	419	падінь	420	збиття
421	збиттю	422	збиттям	423	збитті	424	збитть
425	зняття	426	зняттю	427	зняттям	428	знятті
429	знятть	430	моніторинг	431	моніторингу	432	моніторингом
433	моніторинги	434	моніторингів	435	моніторингах	436	питання застосування

437	питання сплати	438	питання нарахування	439	питання декларування	440	питання адміністрування
441	питання виконання	442	питання дотримання	443	питання регулювання	444	питання подання
445	питання перерахування	446	питання обчислення	447	проблема застосування	448	проблема сплати
449	проблема нарахування	450	проблема декларування	451	проблема адміністрування	452	проблема виконання
453	проблема дотримання	454	проблема регулювання	455	проблема подання	456	проблема перерахування
457	проблема обчислення	458	проблеми застосування	459	проблеми сплати	460	проблеми нарахування
461	проблеми декларування	462	проблеми адміністрування	463	проблеми виконання	464	проблеми дотримання
465	проблеми регулювання	466	проблеми подання	467	проблеми перерахування	468	проблеми обчислення
469	проблему застосування	470	проблему сплати	471	проблему нарахування	472	проблему декларування
473	проблему адміністрування	474	проблему виконання	475	проблему дотримання	476	проблему регулювання
477	проблему подання	478	проблему перерахування	479	проблему обчислення	480	проблемою застосування
481	проблемою сплати	482	проблемою нарахування	483	проблемою декларування	484	проблемою адміністрування
485	проблемою виконання	486	проблемою дотримання	487	проблемою регулювання	488	проблемою подання
489	проблемою перерахування	490	проблемою обчислення	491	порядок застосування	492	порядку застосування
493	порядок сплати	494	порядку сплати	495	порядок нарахування	496	порядку нарахування

497	порядок обчислення	498	порядку обчислення	499	порядок декларування	500	порядку декларування
501	механізм застосування	502	механізму застосування	503	процедура застосування	504	процедури застосування
505	здійснювати сплату	506	здійснення сплати	507	здійснювати нарахування	508	здійснення нарахування
509	здійснювати адміністрування	510	здійснення адміністрування	511	має бути	512	мають бути
513	може бути	514	можуть бути	515	буде здійснено	516	буде проведено
517	буде забезпечено	518	потребує врегулювання	519	підлягає врегулюванню	520	підлягає застосуванню
521	підлягає оподаткуванню	522	не підлягає оподаткуванню				

Source: Author's dictionary based on Rabetska, Zlenko, and Stepchuk et al.; adapted for the coded official tax communication corpus.

APPENDIX C

Table C1. FOPDynamics windows and calculations

Case	Event month	Pre-window months	ClosureRatio pre	Post-window months	ClosureRatio post	FOPDynamics
Case 1	Mar. 2022	Jan. 2022, Feb. 2022	1.183	Mar. 2022, Apr. 2022	1.724	0.541
Case 2	Aug. 2023	June 2023, July 2023	0.694	Aug. 2023, Sept. 2023	0.705	0.011
Case 3	Oct. 2023	Aug. 2023, Sept. 2023	0.705	Oct. 2023, Nov. 2023	0.778	0.073
Case 4	Dec. 2024	Oct. 2024, Nov. 2024	0.889	Dec. 2024, Jan. 2025	2.631	1.741

Case 5	Jan. 2025	Nov. 2024, Dec. 2024	1.690	Jan. 2025, Feb. 2025	2.012	0.322
Case 6	Dec. 2025	Oct. 2025, Nov. 2025	0.753	Dec. 2025, Jan. 2026	1.384	0.631

Source: Author's calculations based on Opendatabot Foponomics data.

Table C2. Monthly FOP data used in FOPDynamics windows

Month	**Opened FOPs**	**Closed FOPs**	**Closure-to-opening ratio**
Jan. 2022	25,719	36,632	1.424
Feb. 2022	21,910	20,640	0.942
Mar. 2022	1,946	5,136	2.639
Apr. 2022	12,626	10,204	0.808
June 2023	31,944	21,464	0.672
July 2023	29,245	20,930	0.716
Aug. 2023	31,198	22,961	0.736
Sept. 2023	35,846	24,167	0.674
Oct. 2023	33,399	23,859	0.714
Nov. 2023	26,157	22,036	0.842
Oct. 2024	27,415	24,013	0.876
Nov. 2024	21,623	19,518	0.903
Dec. 2024	8,903	22,061	2.478
Jan. 2025	21,447	59,700	2.784
Feb. 2025	20,101	24,947	1.241
Oct. 2025	28,333	20,263	0.715
Nov. 2025	21,132	16,728	0.792
Dec. 2025	15,575	30,343	1.948
Jan. 2026	21,524	17,655	0.820

Source: Opendatabot Foponomics.