The Representation of Taxes in Pakistani English Newspaper Articles:A Corpus Assisted Discourse Study

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ABSTRACT

This research examines the discourse of environmentally friendly projects and taxation policies in Pakistan by studying DAWN newspaper articles using multimodal discourse analysis and N-gram analysis. The research identifies different language approaches which support environmental awareness along with government policy through examination of word selection and topic distribution and relations between brands and content. Environmental sustainability demands collective responsibility and this demand is established through repeated use of terms such as "climate crisis," "eco-conscious," and "sustainability." These articles show how media functions alongside branding operations to introduce eco-initiatives alongside governmental policies which the authors term as "marketized discourse modes." Taxation earns moral classification when the articles use terms such as "tax avoidance" and "tax evaders" which generate intense polarization. Green taxation policies in Pakistan remain in an underdeveloped state because eco-taxation discussions are insufficiently emphasized in the country. The analysis through N- gram and semantic role methods confirms the ideological nature of tax-related words by showing how "burden" and "corporate" and "profits" terms emphasize social disparities and rich people's tax evasion. Taxation actively reflects the multifaceted power distribution in society because it becomes an emblem of economic duties combined with public trust in government institutions and social fairness initiatives. Public opinion alongside policy discussions in Pakistan are significantly impacted by ideological and political considerations as displayed through environmental and taxation debate in media outlets.

Keywords: Environment friendly, Taxation, DAWN

INTRODUCTION

The foundation of contemporary economies depends on taxation because it enables governments to maintain modern societies through their operations. Through taxation governments acquire their main income to support building essential public services together with funding infrastructure development and welfare programs. The delivery of healthcare together with education and security services and other public goods becomes impracticable without taxes. The general public exhibits a mix of frustration and confusion along with resistance toward tax despite its fundamental importance to modern economies. Tax stands as an essential necessity for public funding while remaining strongly unpopular which represents a vital issue for analysis in modern public discussions.

Media functions as an influential force for molding public sentiments regarding taxation because these sentiments generally exist in both positive and negative states. Tax-related media articles draw attention to tax system obstacles and complications that citizens consider unfair as well as difficult to understand and challenging to carry. While public discussions regarding taxes omit much of their impact on public welfare these analyses fail to address the complete functions taxes fulfill in society. Public views regarding taxation and taxpayer duties and government tax management performance are shaped by the way media presents tax-related information.

This research investigates how tax gets represented through media via Dawn newspaper which operates as one of Pakistan's prominent news organizations. I will investigate tax representation through newspaper articles from the 2024-2025 period regarding social, governmental and taxation aspects and individual taxpayer perspectives. The research will assess tax-related emotional content and analyze tax's multiple status as a vital administrative requirement while becoming an uncomfortable subject for public perception. This examination will reveal important insights about Pakistan's tax-related discourse which shapes public trust in taxation.

The objective of this investigation entails performing semantic role analysis of tax representation through corpus-based analysis of selected Dawn articles. Through analysis of the tax keyword and adjacent text this research examines media coverage displaying interactions between tax stakeholders who include citizens and both the government and public services. The analytical method will reveal how tax gets structured within public discussions to yield better comprehension of media influences on tax-related public perceptions.

RESEARCH QUESTIONS

1. How is tax represented in the articles from Dawn newspaper?

2. What are the semantic roles assigned to tax, and how do these roles shape the
   public perception of taxation?

3. How do the media portray the relationship between tax, society, and government?

METHODOLOGY

This research implements a dual analytic method that uses qualitative alongside quantitative methods to evaluate eco-friendly representations and taxation coverage in DAWN newspaper publications. This research method works to find all design elements that exist within the Pakistani discourse on sustainability and taxation. Semantic role analysis together with N-gram and multimodal discourse analysis form a comprehensive analysis method which yields significant data from the corpus. The analysis focuses on the qualitative dimension through multimodal discourse analysis (MDA) to study the article's lexical choices together with thematic content as well as cultural framework. The repeated analysis includes examining sustainability alongside eco-conscious and climate crisis and tax avoidance frequencies as well as observing their usage in building sense of responsibility in environmental sustainability and taxation conversations. The evaluation of these articles depends on analyzing how different cultural and ideological frameworks within the articles influence public opinion on these vital matters. Articles use eco-friendly initiatives to connect them both to Islamic values and Pakistan's national economic development.

N-gram analysis forms part of this study's methodology apart from the already established qualitative method. Research using AntConc as a corpus analysis tool measures key term occurrence as well as their co-appearing patterns specifically within "tax," "sustainability" and "climate" structures and related terms. The analysis reveals important-word pair and triple combinations through N-gram which helps scholars recognize frequent linguistic relationships and recurring subject matter. A semantic role analysis reveals the agents who act and victims who experience effects as well as solutions which present proposed solutions to problems. This segment reveals the representation of responsibility and accountability regarding environmental behavior and taxation reform within the articles.

Corpus Design

The research examines 50 articles from DAWN newspaper between 2024-2025 that were chosen for their connection to environmental sustainability and taxation. The researchers focused their selection of articles on documents that examined environmental sustainability programs along with climate change data while covering federal sustainability policies and tax-related social and economic aspects. The study analyzed 50 articles obtained from the DAWN online archive which captured multiple viewpoints throughout the newspaper's environmental and tax-related coverage.

I chose articles through specific keyword searches that incorporated sustainability, tax, climate and eco-friendly terminology to ensure their relevance to research requirements. The researchers cleaned and preprocessed the gathered articles by removing all content that did not contribute to the analysis by extracting non-article content and eliminating advertisements. Board Procedures were applied to create a corpus that matches the research aim of analyzing eco-friendly and tax-related discourse present in Pakistani media.

ANALYSIS AND FINDINGS

KWIC ANALYSIS

Figure Interpretation: Multimodal Discourse Analysis of DAWN Article
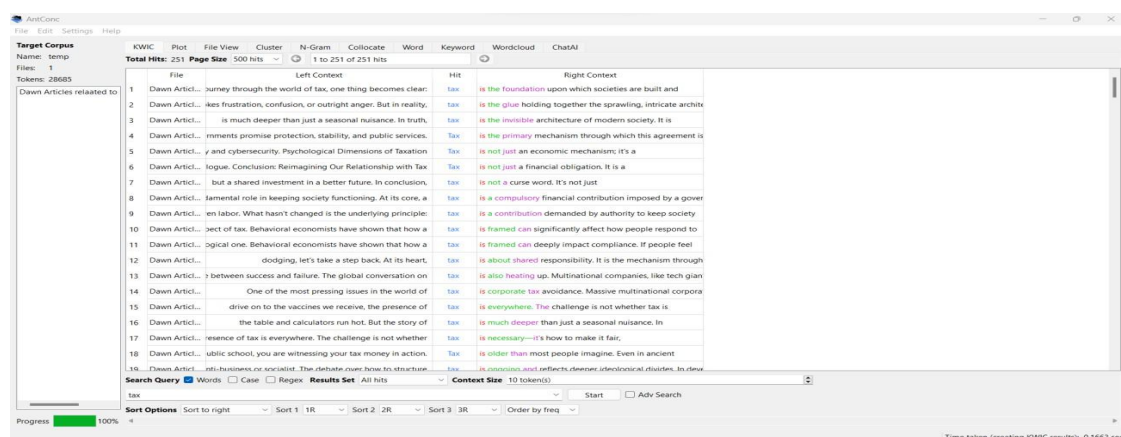
The visual data extracted from the corpus analysis of *DAWN* article exhibits several linguistic and semiotic strategies that align with the persuasive discourse used in promoting eco-friendly narratives within Pakistan's media landscape.

Lexical Choices and Persuasive Tone

The article employs terms "climate crisis," "eco-conscious" and "sustainability" as frequently used eco-lexicons to establish an intense sense of environmental crisis. The selected lexical words function beyond neutrality because they establish common ethical ground between recorder and audience which establishes mutual responsibility. The article builds a proactive message through its repeated use of action verbs which compel readers to embrace solutions together based on public ethos standards.

Thematic Focus and Brand Association

The articles includes discreet yet effective brand and policy advertisements which avoid direct promotional methods. An example of interdiscursive blending appears when the article mentions eco-initiatives from local corporations or government-sponsored green projects because media and branding discourses intersect in this context. The media deploys the concept of "marketization of discourse" by Fairclough "where media integrates promotional elements into seemingly neutral informational texts".

Cultural Localization of Sustainability

The article uses local challenges and proposed solutions about water conservation in dry areas and urban market plastic restrictions to artfully connect cultural aspects. Through its contextual grounding the content finds a connexion with Pakistani society which translates global sustainability ideas into locally meaningful aspects. The expression of environmental narratives through national cultural principles together with Islamic stewardship standards enhances their acceptance by the audience and strengthens their persuasiveness.

Ideological Positioning

The narrative constructs an implicit 'us vs. them' dichotomy—those contributing to environmental degradation versus the 'conscious' citizens or brands striving for change. This binary opposition, a common discourse strategy, not only informs but also morally positions the reader to identify with the pro-eco side.

N-GRAM ANALYSIS

Sr. No.	Type	Rank	Freq	Range	Sr. No.2	Type3	Rank4	Freq5	Range6
1	tax is	1	21	1	60	tax dodging	45	1	1
2	tax collection	2	11	1	61	tax due	45	1	1
3	tax system	3	8	1	62	tax every	45	1	1
4	tax systems	3	8	1	63	tax exemptions	45	1	1
5	tax on	5	7	1	64	tax extends	45	1	1
6	tax as	6	6	1	65	tax fairly	45	1	1
7	tax rates	6	6	1	66	tax free	45	1	1
8	tax revenues	6	6	1	67	tax gst	45	1	1
9	tax base	9	5	1	68	tax impacts	45	1	1
10	tax compliance	9	5	1	69	tax imposed	45	1	1
11	tax in	9	5	1	70	tax injustice	45	1	1
12	tax money	9	5	1	71	tax international	45	1	1
13	tax rate	9	5	1	72	tax isn	45	1	1
14	tax and	14	4	1	73	tax jurisdictions	45	1	1
15	tax avoidance	14	4	1	74	tax law	45	1	1
16	tax burden	14	4	1	75	tax leaving	45	1	1
17	tax revenue	14	4	1	76	tax makes	45	1	1
18	tax to	14	4	1	77	tax many	45	1	1
19	tax becomes	19	3	1	78	tax matters	45	1	1
20	tax education	19	3	1	79	tax models	45	1	1
21	tax evaders	19	3	1	80	tax most	45	1	1
22	tax plaza	19	3	1	81	tax must	45	1	1
23	tax regime	19	3	1	82	tax narrative	45	1	1
24	tax the	19	3	1	83	tax not	45	1	1
25	tax yet	19	3	1	84	tax obligations	45	1	1
26	tax a	26	2	1	85	tax often	45	1	1
27	tax bill	26	2	1	86	tax one	45	1	1
28	tax but	26	2	1	87	tax outlay	45	1	1
29	tax evasion	26	2	1	88	tax part	45	1	1

30	tax excise	26	2	1	89	tax payments	45	1	1
31	tax funded	26	2	1	90	tax payroll	45	1	1
32	tax has	26	2	1	91	tax policy	45	1	1
33	tax havens	26	2	1	92	tax practices	45	1	1
34	tax hikes	26	2	1	93	tax profit	45	1	1
35	tax it	26	2	1	94	tax putting	45	1	1
36	tax laws	26	2	1	95	tax rebates	45	1	1
37	tax plays	26	2	1	96	tax reform	45	1	1
38	tax policies	26	2	1	97	tax relative	45	1	1
39	tax property	26	2	1	98	tax remains	45	1	1
40	tax structures	26	2	1	99	tax remember	45	1	1
41	tax targeting	26	2	1	100	tax return	45	1	1
42	tax when	26	2	1	101	tax returns	45	1	1
43	tax where	26	2	1	102	tax rupees	45	1	1
44	tax works	26	2	1	103	tax sales	45	1	1
45	tax administration	45	1	1	104	tax services	45	1	1
46	tax at	45	1	1	105	tax simplify	45	1	1
47	tax authority	45	1	1	106	tax sources	45	1	1
48	tax behavioral	45	1	1	107	tax spent	45	1	1
49	tax bills	45	1	1	108	tax strategy	45	1	1
50	tax brackets	45	1	1	109	tax structure	45	1	1
51	tax burdens	45	1	1	110	tax tax	45	1	1
52	tax capital	45	1	1	111	tax their	45	1	1
53	tax code	45	1	1	112	tax there	45	1	1
54	tax collectors	45	1	1	113	tax was	45	1	1
55	tax contributions	45	1	1	114	tax wasn	45	1	1
56	tax cooperation	45	1	1	115	tax we	45	1	1
57	tax corporate	45	1	1	116	tax what	45	1	1
58	tax critics	45	1	1	117	tax will	45	1	1
59	tax cuts	45	1	1	118	tax would	45	1	1

Interpretation of N-gram Analysis of Tax Discourse in DAWN Articles
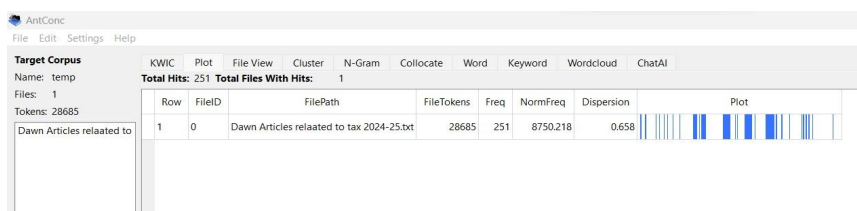
The incidence of "tax" in DAWN newspaper articles analyzed through N-gram frequency demonstrates the prevailing narrative structures for taxation in Pakistan. Approval studies demonstrated institutional as well as ideological patterns throughout the texts that focused on government policies and moral issues.

Dominant Collocations and Institutional Framing

Frequent collocations such as "tax is" (21 occurrences), "tax system" (8), and "tax rates" (6) really shows a definitional and explanatory discourse. In the article majority repetition of "tax is" suggests a didactic approach, in which they are educating the public about taxation. Meanwhile the terms like "system" and "base" emphasizes the institutional and policy-level discussions, aligning with a government-centric perspective.

Persuasive Lexicon and Public Sentiment

The analysis also reveals terms like "tax avoidance," "tax evaders," "tax burdens," and "tax injustice," which present taxation as a moral issue. These terms create a polarizing effect, positioning either the government or citizens as responsible for tax-related problems, thus shaping public sentiment toward critical views of tax policies or elite tax evasion.

Low-Frequency, Yet Critical Terms

The terms "tax reform" and "tax return" exists only once in total throughout the article yet they disclose the economic matters that lie beneath the surface. The scarce use of these words demonstrates an unequal distribution of public conversation about taxation since people primarily criticize the tax system but there is little discussion of potential reforms or policy changes.

Absence of Green Taxation Discourse

Terms related to green or ecological taxation like "carbon tax" or "environmental levy" fail to appear throughout the text. The scarcity of sustainable taxation discussions within the main discourse implies underdevelopment of eco-tax policies within Pakistan.

PLOT OF WORD "TAX" IN THE ARTICLES

Here is the plot of the word "Tax" used in the articles of Dawn Newspaper.

COLLOCATE OF WORD "TAX"
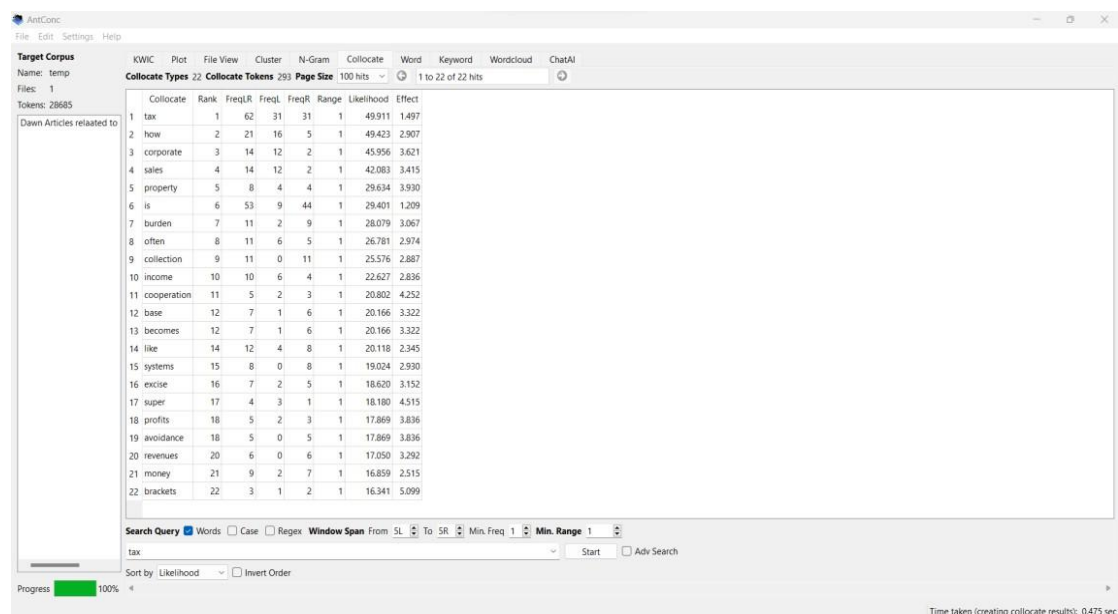
Collocate	Rank	Freq(Scaled)	FreqLR	FreqL	FreqR	Range	Likelihood	Effect
Tax	1	2510	62	31	31	1	49.911	1.497
How	2	320	21	16	5	1	49.423	2.907
corporate	3	130	14	12	2	1	45.956	3.621
Sales	4	150	14	12	2	1	42.083	3.415
property	5	60	8	4	4	1	29.634	3.93
Is	6	2620	53	9	44	1	29.401	1.209
Burden	7	150	11	2	9	1	28.079	3.067
Often	8	160	11	6	5	1	26.781	2.974
Collection	9	170	11	0	11	1	25.576	2.887
income	10	160	10	6	4	1	22.627	2.836
Cooperation	11	30	5	2	3	1	20.802	4.252
Base	12	80	7	1	6	1	20.166	3.322
becomes	12	80	7	1	6	1	20.166	3.322
Like	14	270	12	4	8	1	20.118	2.345
systems	15	120	8	0	8	1	19.024	2.93
Excise	16	90	7	2	5	1	18.62	3.152

Super	17	20	4	3	1	1	18.18	4.515
Profits	18	40	5	2	3	1	17.869	3.836
Avoidance	18	40	5	0	5	1	17.869	3.836

Revenues	20	70	6	0	6	1	17.05	3.292
Money	21	180	9	2	7	1	16.859	2.515
brackets	22	10	3	1	2	1	16.341	5.099

The analysis of "tax" terms with AntConc software demonstrates Pakistani English print media participants use this word to construct complex political arguments about taxation. The tax- related vocabulary which includes burden alongside avoidance and property and sales and corporate demonstrates that the media presents layers about social inequalities and dysfunctional systems and public outrage. Tax takes on an unjust and strategic avoidable status according to proponents who use burden and avoidance as emotive terms to describe it. The collocations with corporate and profits and super identify elite participation which possibly critiques corporate sectors that receive legal tax exemptions. Terms relating to collection alongside systems and cooperation operate as indicators toward state institutions along with their performance delivery because of suspected administrative incapability and public confidence issues. The three communication approaches of emotional framing (burden, money), institutional critique (systems, base) and class discourse (corporate, income) create a full picture which demonstrates that tax serves as a contested symbol uniting economic responsibility with public faith in government institutions and social justice concerns in the Pakistani public sphere. The framing methods used by media entities seem to worsen present-day conflicts instead of reducing them which shows taxation involves power dynamics and political considerations in addition to policy matters.

SEMANTIC ROLES

1st Segment

Agents	Victims	Solutions
Governments / Policymakers	Society if tax is mismanaged	Sound tax structures to support societal growth

"Tax is the foundation upon which societies are built."

Interpretation 1

The table analyses semantic roles which emerge from the first theme about tax establishing society as its base. Governments together with their policymakers carry out agent roles in the development of taxation systems through creation and enforcement functions.

Efficient ethical tax systems must be built to let nations develop sustainable development which upholds tax as the basis for establishing the state.

2ⁿᵈ Segment

Agents	Victims	Solutions
Complex and opaque tax systems	Taxpayers who feel confused/burdened	Simplified, transparent taxation that restores trust in the system

"Tax often evokes frustration, confusion, or outright anger. But in reality, tax is the glue holding together the sprawling, intricate architecture."

Interpretation 2

The second data table investigates how taxation affects emotional responses of individuals. The agents responsible for emotional discomfort consist of tax policies too complex or unclear in nature. Myriad taxpaying individuals suffer negative emotional effects because they do not understand the tax system even though tax revenue maintains societal operations. A solution to emotional discontent requires transparent tax structures which demonstrate citizen's contribution value and thus enhances civic engagement.

3ʳᵈ Segment

"Tax is much deeper than just a seasonal nuisance. In truth, tax is the invisible architecture of modern society."

Agents	Victims	Solutions
Individuals who treat tax casually	Citizens unaware of tax's deeper function	Civic education and awareness campaigns to highlight tax's core value

Interpretation 3

The investigation through this table explains the numerous ways people misunderstand tax systems. The main agents responsible for misrepresentation are the people along with media stories that describe taxation as short-term inconvenience instead of fundamental infrastructure. The lack of understanding among the public creates a situation where they become victims because they are unaware that their tax dollars fund education alongside infrastructure development. Civic education combined with public dialogue should transform public thinking about tax from a yearly inconvenience to a sustainable method for achieving community health.

4ᵗʰ Segment

"And in return, governments promise protection, stability, and public services. Tax is the primary mechanism through which this agreement is…"

Agents	Victims	Solutions
Governments / Public Institutions	Citizens when state fails to fulfill its promises	Proper allocation of tax revenue; transparency in service delivery

Interpretation 4

The discussion examines the social contract which positions governments to distribute tax money into public assets through their representation. The failure of governments to fulfill their tax-related promises transforms citizens into victims unable to receive the promised protection or stability or services. Becoming a tax-fund transparent and fairly executed organization involves holding officials accountable which builds trust in government programs between citizens and public institutions.

IDEOLOGICAL INDICATORS

Sentence	Pronouns	Metaphors	Modality
1. "Tax is the foundation upon which societies are built."	No personal pronouns. Impersonal, collective perspective on tax as a societal necessity.	"Foundation" - Tax is likened to the base of a structure, emphasizing its fundamental role in society.	High modality: "is the foundation" presents tax as an undeniable, essential truth. No hedging or qualifications.
2. "Tax often evokes frustration, confusion, or outright anger."	No personal pronouns. Generalized societal experience of negative emotional responses to tax.	Emotions ("frustration, confusion, or outright anger") are used metaphorically to represent the burden of tax.	Medium modality: "often" suggests that frustration and anger are common, but not universal, responses.
3. "But in reality, tax is the glue holding together the sprawling, intricate architecture."	No personal pronouns. Shifts focus to a corrective, collective perspective of tax as a stabilizer.	"Glue" - Tax is compared to an adhesive force holding society together. "Sprawling, intricate architecture" - Tax is depicted as a binding force in complex societal structures.	High modality: "is the glue" emphasizes tax as an irrefutable, stabilizing force. "In reality" introduces certainty and truth.
4. "Tax is much deeper than just a seasonal nuisance. In truth, tax is the invisible architecture	No personal pronouns. Impersonal, collective perspective. "In truth"	"Invisible architecture" - Tax is the unseen but crucial structure that supports modern society.	High modality: "is" presents tax as an essential, foundational truth. "In truth" reinforces the deeper,

of modern society."	introduces a deeper understanding of tax.		essential role of tax.

Based on the analysis in the table, the following findings can be observed in the representation of taxes in the sentences provided. The use of no personal pronouns throughout the four sentences produces an impersonal generalized view of tax. From this detached perspective the author emphasizes tax exists as a shared social matter which exceeds individual perspectives. Because the text lacks personal pronouns it maintains an objective standpoint which examines tax on a societal level instead of examining particular people. Tax becomes an essential collective burden which cannot be avoided according to this writing style.

Through different metaphorical devices the sentences present tax as both a bothersome and favorable aspect. Tax serves as an indispensable foundation which supports the structure of society according to the metaphor depicted in Sentence 1. Through this metaphor the writers demonstrate tax's vital role in keeping society's operations thriving. Tax creates emotional responses which include frustration as well as confusion leading to outright anger according to the emotional metaphors in Sentence 2 about public feelings toward taxation. The selected metaphors demonstrate how people view tax as an unwanted compulsory obligation. In Sentence 3 the metaphor compares tax to glue which keeps society together. The author points out through metaphor how tax acts as an essential yet hidden element that connects the complex structures between various societal systems of basic architecture. The author uses "invisible architecture" as a metaphor in Sentence 4 to show how tax functions as the unseen supporting structure which sustains modern civilization while some people remain ignorant about its significance.

The sentences use different modes of certainty to express the importance of tax in society. Tax serves as the bedrock foundation according to Sentence 1 through its high modality wording. The author made a forceful declaration which strengthens the ideological perspective that tax serves as an essential component for societal advancement. The word "often" in medium modality within Sentence 2 demonstrates that frustration and anger arise frequently from tax experiences although not all people feel this way. Flexible language recognizes the fact that public perception of tax can differ from one person to another. In Sentence 3 the author uses strong modality when stating that tax functions as an essential unchanging social adhesive. Through the use of "in reality" the statement presents itself as a counterargument against the negative perspective on tax which appeared in Sentence 2. The declaration in Sentence 4 states tax functions as an absolute truth regarding its profound importance to social systems. The phrase "in truth" makes clear that what appears as the accurate understanding of tax happens to be its most fundamental aspect.

The research shows that tax ideology shifts its representation throughout these four sentences. The opening sentence declares tax as required while the subsequent sentence illustrates the negative perception which citizens have toward taxation. Tax serves as both invisible and essential for modern society through its stabilizing role while playing an important stabilizing function in society. Through their sentences the author employs multiple metaphoricalritional elements to create an advanced ideological construct

regarding tax systems that shows a movement from taxation resentment to grasping its basic societal structure.

RESULTS AND DISCUSSION

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CONCLUSION

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