In a dispute within the social communication of society – and increasingly also between states – the various interests of these groups then surface in the form of issues. These issues in turn compete for attention of the public, in the media, and among political decision-makers [...] and must therefore be reduced in terms of complexity, in order to have a better chance of being asserted. This reduction of complexity [...] concerns individual issues as well as the entire issue structure. The question of which problems receive attention has an influence on the distribution of resources in society; in the case of transnational issues, in two societies and in international organizations.

Precisely this process will be analyzed using the concrete example of the tax affair.
The model of social framing of issues identifies the involved actors and describes the general functions and processes (see Fig. 3).
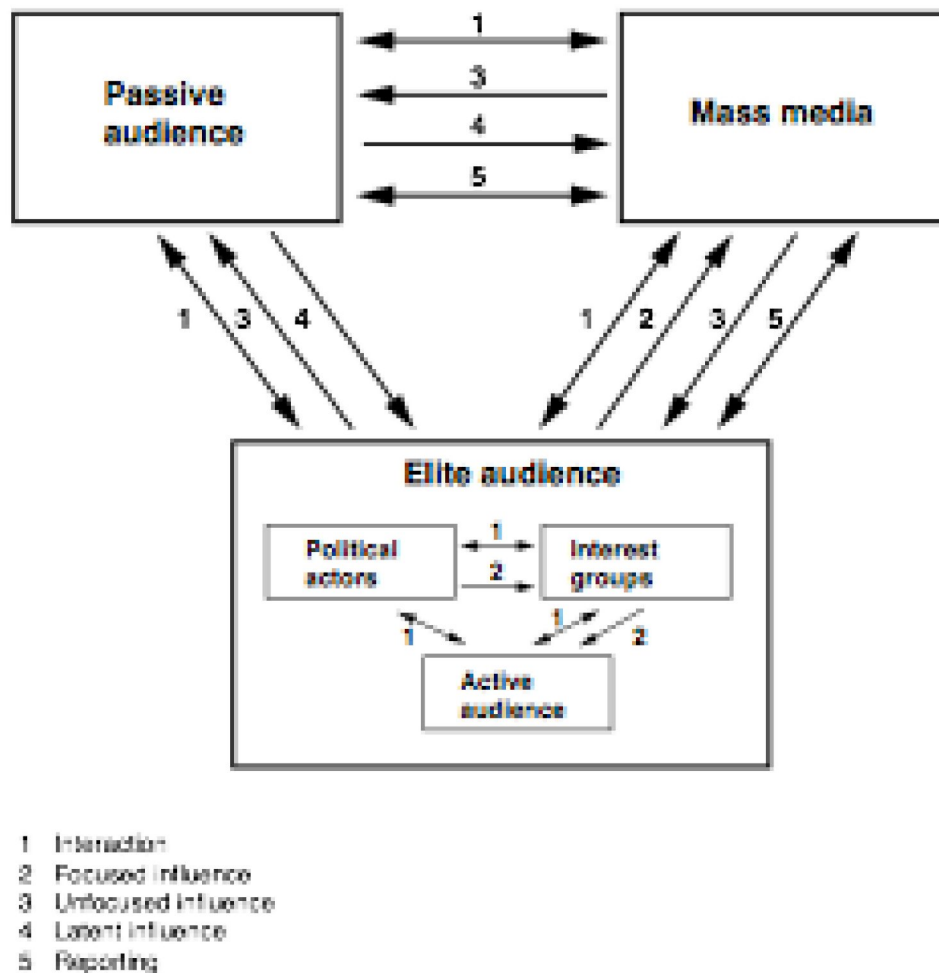

Fig. 3: A social model of framing of issues (Source: Eichhorn 2005, 153)