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'Kids, these YouTubers are stealing from you': influencers and online discussions about taxes

Mercè Oliva ^{a*}, José M. Tomasena ^b and Ona Anglada-Pujol ^a

^aDepartment of Communication, Universitat Pompeu Fabra, Barcelona, Spain; ^bDepartment of Library and Information Sciences and Audiovisual Communication, Universitat de Barcelona, Barcelona, Spain

ABSTRACT

This article's main aim is to analyse public discourses about tax avoidance in Spain by studying the scandal stirred up by the announcement by ElRubius (the most popular YouTuber in Spain, with 40.3 million subscribers) that he was moving to Andorra to pay lower taxes. To fulfil this aim, we use thematic analysis to study the most viewed and commented videos posted on YouTube by both YouTubers and the traditional media, as well as their comments sections, to identify how taxes are defined, how YouTubers and their audiences are portrayed and what forms of identification these stories offer. Our results show that ElRubius' announcement sparked a polarised debate. On the one hand, traditional media framed the debate as a moral one, attacked ElRubius using a 'naming and shaming' strategy and defended redistributive taxes as a means of financing public services and achieving wealth redistribution. On the other hand, YouTubers defended a neoliberal agenda by portraying taxes as a burden, promoting self-interest and denouncing the Spanish state as too big, inefficient and corrupt. The analysis of the comments shows how the traditional media strategy of shaming ElRubius failed, as audiences mostly identified with him and endorsed the discourse of YouTubers who defended him. Thus, although the welfare state is still very much legitimised in Spain, we can see how new hegemonies are being created and promoted in the context of social media.

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KEYWORDS

Audience; celebrity; taxation imaginaries; YouTube; YouTubers; social media

1. Introduction

On 17 January 2021, while streaming on his Twitch channel, ElRubius, the most popular gamer in Spain with 40.3 million subscribers on YouTube and 7.5 million followers on Twitch, casually announced to his followers that he was moving 'to a very beautiful house in the mountains, near his friends (...) I have been working for 10 years on YouTube and paying [taxes] here [in Spain]. I know that there will be people who will criticise me (...) but it doesn't worry me'. It was very late on a Sunday. Hours later, on Monday 18 January, some videos on YouTube echoed this announcement: 'ELRUBIUS IS MOVING to ANDORRA and UNLEASHES A RUCKUS (...) (Wall Street Wolverine, 2021).

CONTACT Mercè Oliva  merce.oliva@upf.edu  Department of Communication, Universitat Pompeu Fabra, Campus del Poblenou. Roc Boronat, 138., 08018 Barcelona, Spain

*Serra Hünter Fellow.

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ElRubius' content is mainly gaming, mostly 'Let's Play' humorous videos with a light-hearted tone, and he rarely addresses political or controversial issues.

For decades, Andorra was considered a tax haven and the destination of wealthy Spaniards' and companies' offshore accounts. Since banking secrecy ended in 2016, it is no longer officially considered a tax haven, but it still has low tax rates: Andorran residents pay 10% of their earnings in income tax, a lower percentage than most EU countries, including Spain. Spain's redistributive tax scheme obliges people that earn more than €300,000/year to pay 49% of the income over this threshold. Before ElRubius, several of the most popular Spanish YouTubers, such as Willyrex, TheGregf and Veggeta, had moved to Andorra for its financial benefits (which is legal if your main economic activity is in Andorra and you live there at least 183 days/year), which caused some debate in the social media about the morality and legality of these practices. This time, however, the case leaped to the traditional media. On Tuesday 19 January, ElRubius' announcement was one of the topics discussed in *Ya es mediodía*, a morning show broadcast on the Spanish commercial TV channel with the highest viewership (Telecinco). These YouTubers were harshly criticised by the journalist Javier Ruiz, who addressed their audience, saying: 'Kids, these YouTubers are stealing from you'. This clip, shared and posted in social media, ignited a Twitter storm and video responses on YouTube, which peaked again in early February (see Figure 1) when other established media and political parties continued to push the story to the centre of their agenda.

This case opened a passionate debate about taxation, inequality, welfare and the role of the state in handling tax money within the context of the COVID-19 pandemic, which has pushed the Spanish healthcare and welfare systems to their limits, after the post-2008 recession austerity policies already weakened them. Likewise, the fact that ElRubius was a YouTuber played a key role in shaping the debate, as the public debates about his

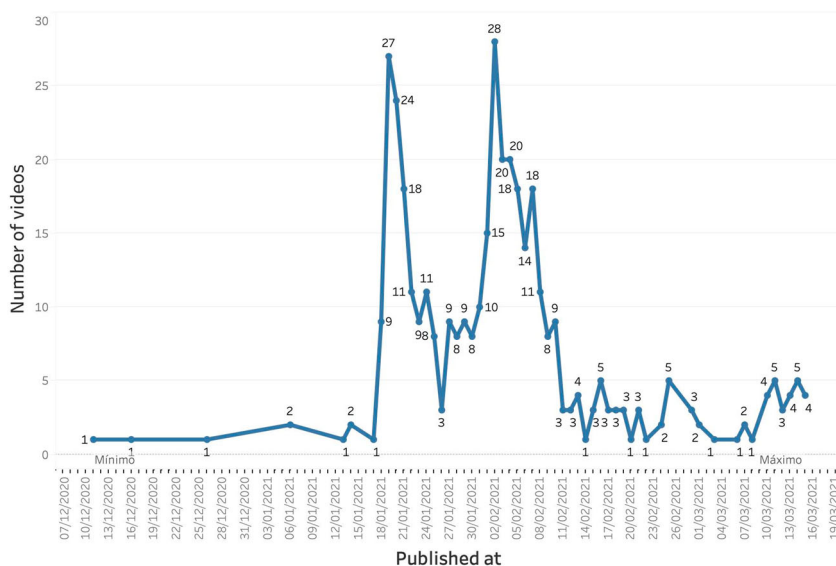


Figure 1. Number of videos tagged with the words 'YouTube AND Andorra' posted during the period analysed.

decision to move to Andorra and taxation were also intertwined with discussions about whether his celebrity and wealth were deserved or undeserved.

This article will analyse competing discourses about ElRubius moving to Andorra by studying the YouTube videos about this media scandal with the most comments, from both YouTubers ($n = 15$) and ‘traditional media’ (clips from established TV and radio stations that were re-mediated on YouTube) ($n = 15$), as well as their comments. Our main aim is to analyse how taxes are defined, how YouTubers and their audiences are portrayed and what forms of identification these stories offer. By doing this, our analysis contributes to the current scholarship on taxation imaginaries and celebrities’ (and particularly microcelebrities’) role in them. Previous scholarship has focused on celebrity scandals about tax evasion and avoidance as flashpoints that stir up public conversations about taxes, inequality and citizenship (Bramall, 2018; Jorge et al., 2021). Nevertheless, tax scandals involving social media celebrities have yet to be explored. This analysis will help us to better understand not only how taxes and redistributive practices are viewed and discussed under neoliberalism, but also how these discussions shape (and are shaped by) views of social media celebrities and their expected role in society.

2. Literature review

2.1. *Taxation imaginaries and austerity culture*

Taxes are a key mechanism in financing the state, welfare and public services such as education, healthcare, and infrastructures; they are also a means of wealth redistribution and seek to lower inequality (Björklund Larsen, 2018, pos.194). Taxation can be analysed from different fields, such as economics, political science and anthropology, but it is also linked to cultural imaginaries. From this point of view, taxes are connected to semiotic systems that give meaning to and shape individuals’ participation in societies, which provide collective ways of understanding the relationship between taxes and the state, citizenship, welfare, inequality and social solidarity (Björklund Larsen, 2018; Bramall, 2016, 2018). The role of popular culture and the media is crucial in constructing these common-sense ideas about society, the state and taxes. Thus, several scholars have analysed how these imaginaries are promoted and challenged by media (and social media) portrayals of scandals involving tax avoidance, tax fraud and offshoring practices (Bramall, 2019; Jorge et al., 2021).

Current research on ‘taxation imaginaries’ is being undertaken parallel to the advent and consolidation of what is known as ‘austerity culture’ (Bramall, 2013; Jensen & Tyler, 2015), and it connects with broader debates about the furthering of neoliberal policies and their impact on welfare states.

‘Austerity culture’ was established after the 2008 economic crisis and was based on neoliberal concepts and discourses. Neoliberalism can be defined as a rationality of government (or ‘governmentality’) that advocates limiting the spheres where the state can intervene, while citizens are made responsible for their own wellbeing and looking after themselves through ‘free choices’. In neoliberal regimes, ‘economic entrepreneurship should replace regulation, as active agents seeking to maximise their own advantage are both the legitimate locus of decisions about their own affairs and the most effective in calculating actions and outcomes’ (Rose & Miller, 1992, p. 198). Governmentality refers

to ‘a way of conceptualizing all those more or less rationalized programs, strategies, and tactics for the “conduct of conduct”, for acting upon the action of others in order to achieve certain ends’ (Rose, 1998, p. 12; see also Foucault, 1991). As such, it not only encompasses political and economic practices, but also ways of thinking and discourses that are ‘incorporated into the common-sense way many of us interpret, live in, and understand the world’ (Harvey, 2005, p. 3). Neoliberal governmentality is based on the privatisation and individualisation of welfare, the emphasis on freedom and choice, and fosters a definition of the ‘good citizen’ as someone responsible, enterprising and self-interested (Rose, 1998; Rose & Miller, 1992).

There is a close relationship between austerity culture and neoliberalism. Austerity culture focused on making citizens responsible for the causes and consequences of the economic crisis. Across Western countries (such as the UK, Ireland and Spain), the crisis was framed as the consequence of an ‘age of irresponsibility’ in which both citizens and States had ‘lived beyond their means’ (Borriello, 2017; Bramall, 2013; Negra & McIntyre, 2020), and austerity was presented as a ‘moral corrective’. Poverty and unemployment were framed as a consequence of poor choices or faulty individual character traits (Jensen & Tyler, 2015; Ruiz Collantes & Sanchez-Sanchez, 2019; Ruiz-Muñoz, 2015). Thus, austerity culture entails the ‘emergence of increasingly “moral” framings of the economy’ (Clarke & Newman, 2012, p. 313), in which the structural causes of socioeconomic inequality are ignored. Moreover, welfare cuts were legitimised by the establishment of an ‘anti-welfare common-sense’, according to which ‘the welfare state was re-imagined as fostering toxic forms of “welfare dependency” amongst citizens’ (Jensen & Tyler, 2015, p. 472).

Taxation is at the core of debates on austerity culture, in which it is framed as a ‘burden’ and an ‘unfair imposition’ by the State (Biressi & Nunn, 2014). The ‘taxpayer’ became a synonym of ‘citizen’ in discourses that shamed beneficiaries of social benefits and cast them outside the body of ‘good citizens’. Several campaigns against tax avoidance and tax evasion focused on these practices’ harmful consequences on taxpayers, while the consequences of welfare cuts on citizens in general were not addressed (Bramall, 2016, 2018).

Several scholars have analysed how taxation imaginaries are constructed by media scandals involving tax avoidance, tax fraud and offshoring practices (Bramall, 2019). Celebrities have been at the core of several of these scandals (Bramall, 2018; Jorge et al., 2021). Both media and political parties and institutions have used a strategy of ‘naming and shaming’ celebrities that have committed tax fraud, evasion or avoidance (Bramall, 2018, p. 3). For example, since 2015 the Spanish Tax Office has issued an annual list of the individuals and companies that owe it more than 1M euros, while the media regularly publishes articles exposing the celebrities on this list (Olabarrieta, 2021). In these ‘naming and shaming’ strategies, tax evasion and avoidance practices are framed as immoral to prompt public objection (Bramall, 2018, p. 6). They have also been presented as an effective device for fighting for tax justice, but Bramall alerts that ‘these stories offer opportunities for identification [with the shamed celebrities] that are overlooked’ (Bramall, 2018, p. 3). In our study, we will see how these naming and shaming strategies were applied to ElRubius and how audiences responded to them, to thus further current knowledge about taxation imaginaries and celebrity.

2.2. Tax morale and tax compliance

Although the ‘turn to morality’ behind ‘naming and shaming’ strategies is problematic because of its connection to shaming practices under austerity policies (Bramall, 2018), ‘tax morale’ has also been identified by sociologists as one of the key factors explaining why ‘when facing equal opportunities, some taxpayers will evade tax payment while others will comply with payment’ (Giachi, 2014, p. 77). Tax compliance research traditionally viewed taxpayers as rational actors (close to the *homo economicus*) who try to maximise their benefit by calculating tax obligations and sanctions for tax fraud (Sedeño-López, 2021). Nevertheless, current scholarship has identified a correlation between willingness to pay taxes and variables such as social trust (perceptions about what other people are doing), political trust (perceptions about how the state uses tax money), fairness (whether everyone is treated fairly and equally regarding the obligation to pay taxes) and exchange equality (perceptions about what citizens get from paying taxes) (Giachi, 2014). Björklund Larsen (2018, pos. 635) highlights reciprocity as a key concept that means different things: (a) ‘to expect something in return for taxes paid’ (such as access to public services); (b) willingness to pay connected to the perception of what everyone else is doing; (c) paying ‘their fair share’; and (d) being treated equally by the state and its regulations. On the one hand, taxes are connected to ideas of shared community, reciprocal obligations and tying citizens together. On the other hand, people who avoid paying taxes claim these very ideas of reciprocity (having given too much or receiving too little) as an argument for not paying taxes.

Spain has a long tradition of tax fraud above the EU mean, and there is a widespread perception that tax evasion is common behaviour (as detected in large-scale official surveys such as CIS, 2021). Spaniards tend to view their taxes as excessive yet necessary (CIS, 2021; IEF, 2020). Tax evasion, fraud and avoidance have been at the core of public debates during the recession and post-recession, connected with the concern about the lack of public funds, the rise in public debt and the public pension crisis (Alarcón et al., 2016; Ortiz & Portillo, 2018). In this article, we will look at how discussions about taxes were also shaped by concepts of tax morale.

2.3. Social media and celebrity culture

This paper focuses on a tax avoidance scandal featuring social media celebrities or ‘microcelebrities’ (Marwick, 2016). Understanding current debates and discussions about this type of celebrity is key to better grasping how the debate over ElRubius was constructed.

YouTubers, streamers, influencers and other digital content creators engage in several types of labour: creating content and promoting brands, managing and expressing emotions in front of the camera (emotional work, Duffy & Wissinger, 2017), creating and cultivating relationships with audiences (relational work, Bonifacio et al., 2021) and accumulating reputation capital (De Ridder, 2021). Their images are based on the performance of authenticity, connectedness and availability (Jerslev, 2016). They create a sense of intimacy, honesty and transparency with their audience, conveying that they are ‘just being themselves’ in front of the camera (Abidin, 2015; Duffy & Wissinger,

2017) and portraying what they do through the frame of ‘do what you love’, while obscuring their commercial relationship with brands (Lee & Abidin, 2021).

Microcelebrities have been at the core of a heated debate about ‘deserving’ and ‘undeserving’ forms of celebrity (Gamson, 1994), linked to the discussion on whether what they do can be considered work. Although many microcelebrities could link their celebrity with notions of talent and merit, traditional media tend to position them as undeserving celebrities (Deller & Murphy, 2020, p. 118). In response to these media framings, microcelebrities have gradually acknowledged the commercial nature of their activity and showed the labour needed to create their content, while presenting themselves as hard-working individuals (Johnson & Woodcock, 2019; Lehto, 2022; Oliva, 2022). At the same time, they have become a model that citizens are encouraged to follow in the age of self-branding, self-promotion and entrepreneurship (Duffy & Pooley, 2019; Marwick, 2016, p. 334).

Moreover, social media celebrities usually highlight their own wealth (in house tours, for example) in social media and traditional media (Deller & Murphy, 2020), and this can create tensions. When celebrity and wealth are perceived as unfair and not earned, it may lead to public shaming (Cross & Littler, 2010, pp. 406–407). Thus, celebrities usually are expected to carry out some redistributive practices, such as donating to charities or paying taxes, to counteract perceptions of unfairness and present themselves as good citizens (Harvey et al., 2015, p. 434).

3. Methodology

This paper’s main aim is to analyse how the ElRubius scandal was portrayed in YouTube videos and their comments to better understand current taxation imaginaries in Spain. We used thematic analysis to study a sample of the 30 YouTube videos discussing the ElRubius’ decision with the most comments, posted between 18 January and 16 February 2021 (the period when the controversy was at its peak), from both YouTubers’ channels and ‘traditional media’ (broadcasting channels) that were re-mediated and discussed on YouTube.

Even though the scandal broke out all over the media ecosystem, from Twitter to the National Parliament, we decided to only zero in on YouTube to keep our research focused and coherent: YouTube was the epicentre of the media scandal, where the popularity of these celebrities was performed and achieved. Moreover, it allows us to see how ordinary users responded to videos originally broadcast on TV and radio, which is a privileged way to analyse the identification processes that produce the ‘naming and shaming’ strategies (Bramall, 2018).

The research questions that guided our analysis were:

- (1) How are taxes defined?
- (2) How are YouTubers and their audience portrayed?
- (3) How did audiences respond to these stories through online comments, and what forms of identification do these videos offer?

To establish the corpus of analysis, our procedure was as follows: Firstly, we used the ‘Video List’ module in the YouTube Data Tools software package developed by Rieder

(2015) to get data from YouTube API v3. We used the keywords ‘YouTubers Andorra’ to get the first 500 videos, sequenced according to YouTube’s search rankings. Figure 1 presents a diachronic view of the number of videos posted that match these criteria. Secondly, we filtered the database to consider only the videos posted after ElRubius’ announcement (17 February 2021), which reduced the number of videos to 166. Thirdly, we selected the 15 videos with the most comments from two content sources: (a) videos from YouTubers ($n = 15$); (b) content from ‘traditional media’ (public and private broadcasters) that was re-mediated on YouTube ($n = 15$). Thus, we analysed a total of 30 videos.

Finally, we downloaded all the comments for each video using the ‘Video Info’ module from YouTube Data Tools (Rieder, 2015), which gave us 151,918 comments (130,457 for YouTubers’ videos and 21,461 for the media’s). To analyse these comments, we filtered those with the most likes (>500 in YouTubers videos; $n = 369$; > 100 for media, $n = 237$). Even if this decision gave us biased results because we excluded the comments that were not supported by others, they are relevant to understand how visibility in YouTube’s comment section is algorithmically curated through popularity principles (comments with more likes get positioned in the upper part of the interface, pushing their popularity even higher).

Thematic analysis, a method that has been widely used in communication studies (Onu & Oats, 2018; Triliva et al., 2015), was used to identify and organise patterns of themes and meanings (Braun & Clarke, 2012). We used a hybrid approach, both deductive and inductive (Fereday & Muir-Cochrane, 2006), following the initial categories based on our research questions: (a) Tax definitions, (b) YouTubers and audiences’ representations, (c) Forms of identification. The analysis was conducted based on viewing the videos and reading and re-reading the transcription of these videos and their comments. The thematic coincidences that emerged during the analysis were collected and inductively compared (Gibbs, 2007). Tables 1 and 2 show the thematic categories identified, and the results sections are organised following the research questions. All the comments were translated, and usernames were omitted for ethical reasons to preserve users’ privacy.

4. Results

4.1. The portrayal of taxes in discourses about YouTubers moving to Andorra

Our analysis shows a strong polarisation between videos ‘against’ (a) or ‘in favour’ (b) of ElRubius and other YouTubers who moved to Andorra. Table 1 summarises the main

Table 1. Themes in the debate about tax definitions.

	Against ElRubius	In favour ElRubius
Taxes	To finance public services (health, education) Reciprocity (returning the opportunities given)	As an excessive burden to support a bloated state and corruption Self-made persons
Progressive taxes	Redistributive mechanism	Unfair measure (everybody should pay the same), exploitative
Moving to Andorra	Theft, an immoral act of greed A moral question Patriots	A human right, a personal choice, legal A rational issue Global workers

Table 2. Themes identified regarding the portrayal of YouTubers and their audiences.

	Against ElRubius	In favour ElRubius
YouTubers	Opportunistic people, conmen, <i>nouveau riche</i> , celebrities Privileged	Entrepreneurs, innovative workers
Audience	Taxpayers, welfare beneficiaries Young people 'Ordinary' people	Freelance workers, 'everyone would do the same', people seeking better living conditions abroad

themes that emerged from the analysis, which show the opposing discourses about taxes, as explained in the following subsections.

(A) 'Spain has given you everything you have, what you are': Discourses against YouTubers moving to Andorra

The YouTube videos posted by TV and radio broadcasters conveyed discourses that were very critical of ElRubius and other Spanish YouTubers who moved to Andorra to pay lower taxes. They made a strong connection between taxes and the financing of public services within the welfare state. The healthcare system was regularly mentioned (this debate occurred during the COVID-19 pandemic), but so were public education, pensions and infrastructures. 'Reciprocity' was a key value in these discourses (Björklund Larsen, 2018): firstly, on a more literal level, because YouTubers that moved to Andorra were not 'giving back' the public resources they had already used ('Spain has given you everything you have, what you are, your education and what you are earning is thanks to public services', Lennon-Hunt, 2021). Secondly, these YouTubers would stop paying for the public services that their families – still living in Spain – were using ('The pension [of the YouTubers'] families, those of us who stay here keep paying them?', Lennon-Hunt, 2021). Thirdly, if they did not pay taxes, ordinary people would have to pay more to fund the welfare state. Moving to Andorra was even framed as a form of theft: 'Kids, they are stealing from you' (Lennon-Hunt, 2021).

The debate in the traditional media was presented mainly as a moral one: moving to Andorra was depicted not as illegal but as immoral and unethical, an act of greed and selfishness (La vida moderna, 2021; TV3, 2021; La Resistencia, 2021). There were constant mentions of 'solidaridad' (*solidarity*¹), which presented taxes as a mechanism of wealth redistribution and a way of tying together society. Thus, the traditional media aligned themselves with social-democratic discourses in favour of the current Spanish taxation system, connecting paying taxes with financing the welfare state. The necessity of the welfare state and the taxation structure were not questioned or debated. This shows that in Spain the 'anti-welfare common-sense' or the discourse of taxes as a burden is not hegemonic (although welfare cuts and austerity policies were not discussed).

Four famous YouTubers/streamers, namely Ibai Llanos, DjMaRiiO, El Xokas and Loulogio, defended staying and pay taxes in Spain. They did not attack ElRubius' decision but focused their discourse on why *they* had decided to stay in Spain *despite* having to pay more taxes. A few weeks before ElRubius announced that he was moving to Andorra, an old Ibai video went viral on Twitter. In this short video, Ibai claimed that: 'It's normal for people who earn lots of money, for lots of money to be taken from rich people (...) I feel

it's a good act to pay taxes here because it's what everybody does' (MobaVids, 2020). In this video, Ibai openly defended progressive taxes as a redistributive mechanism, linking paying taxes in Spain with the moral values of social trust, reciprocity and solidarity.

After the scandal broke, El Xokas took a similar stance while playing on Twitch. After reading one question in the chat, he said with dark humour:

'Thank you for the roads and the hospitals'. You're welcome. Here we are, dude, in Spain, representing the f***ing hood. (...). They charge me ten thousand bucks each quarter, I don't give a f***, I pay it, for Spain. (...) I'm paying your mother's hospital bill. (J, 2021)

Here, in addition to notions of patriotism and solidarity, paying taxes in Spain was again framed as a means to finance public services. In an interview on the television programme *La Resistencia*, El Xokas further elaborated on these ideas in a more formal and openly political fashion: paying taxes in Spain as connected to 'just a little social conscience. Look at the state of the country, I think that everything that balances it a little is a positive thing' (La Resistencia, 2021).

Later on, Ibai published another video, in which he adjusted his discourse and reframed his decision as *just* personal (not political): 'I stay for the food', he said, using a humoristic tone. 'Pedro Sánchez [Spain's Prime Minister] hasn't bought me, it has been the *patatas bravas* [a popular dish]. *Pintxos* aren't gonna eat themselves' (MobaVids, 2020). DjMaRiiO (2021) also framed his decision to stay in Spain in a similar vein: 'balancing the pros and cons of staying: on one side more money (...) on the other my family, friends and my girlfriend'. Thus, they conveyed an ideological message through an individualised frame that focuses on personal accounts and experiences (Arnesson, 2022).

(B) 'We only generate fraud and debt': Discourses defending YouTubers moving to Andorra

Many YouTubers (Jordi Wild, Turbo Plant, Roma Gallardo, Wall Street Wolverine and Dalas Review) responded to the critical discourses voiced in the media by defending ElRubius' right to move to Andorra. These responses were reactive to the main frameworks and discourses conveyed by the media. On the contrary, these discourses destabilised the relationship between taxes and the financing of public services by arguing that the fiscal pressure on citizens and corporations was too high and that the State did not properly use taxpayers' money.

Firstly, they claimed that not that much tax money was actually spent on public services and that arguments about the public health system were just a scheme to manipulate public opinion: 'Public health ... Operating, saving lives ... Why does everyone mention it? Because they are moralists' (Dalas Review, 2021). Thus, even though they did not advocate eliminating public services, they emphasised that the state was too big and did not properly manage the taxpayers' money, since it was wasted on useless public entities and administrations: 'Spain has disproportionate public spending, there are too many public entities, administrations, expert committees, consultants, ministers ...' (Wall Street Wolverine, 2021). In these discourses, inefficient management of public resources was mixed with open accusations of corruption among Spanish politicians: 'We only generate fraud and debt, supporting hundreds of millions of politicians, cushy jobs

for their friends and family and mansions' (Roma Gallardo, 2021). They did not directly attack the welfare system, yet nor did they explain how it would be financed with lower taxes ('I don't want to eliminate public health services or public education. I want to end inefficient spending, and a smaller and better-managed state', Wall Street Wolverine, 2021).

While the traditional media and YouTubers defending their decision to stay in Spain portrayed progressive taxes as a fair redistributive mechanism, those who defended ElRubius found them unfair or exploitative because they were motivated by resentment toward the rich. They upheld the idea that individuals have the right to enjoy what they have earned through their own efforts (Antena 3, 2021) and that the decision to move to Andorra was the result of a rational decision to maximise their economic well-being. Selfishness was at the core of their discourse: on the one hand, they upheld their right to be self-interested, presenting selfishness as a positive trait of autonomous citizens who take care of themselves (Biressi & Nunn, 2014). On the other hand, they claimed that the State and politicians were also selfish, in that the true reason behind taxes was to maintain themselves.

Hence, this discourse steered away from the reciprocal understanding of taxpaying: 'if you think we must pay more, then pay it yourself, voluntarily' (Roma Gallardo, 2021). Finally, charity was often mentioned as a better and more efficient way of 'giving back' than paying taxes: 'a hospital will profit much more from his donation money than if it comes through taxes' (The Wild Project, 2021).

4.2. The portrayal of YouTubers and the audience

Table 2 summarises the themes identified in the analysis regarding the portrayal of YouTubers and their audiences. Again, we found polarised discourses.

The traditional media quite explicitly used a 'naming and shaming' strategy when talking about ElRubius and other YouTubers that moved to Andorra (Lolito, Vegeta, Will-yrex, Grefg). The journalist Javier Ruiz described them as 'thieves' and as 'brazen' (Lennon-Hunt, 2021). Edu Galán, the host of the satirical section of a political magazine spoke of them in these terms: 'We are sick of these abnormal young millionaires who have benefited from their country's public services but run away when they have to pay'. The moral frame was explicit when his co-host continued (while the poo emoji appeared on screen): 'We are sick of them justifying themselves by saying that it is legal and feeling like they are patriots and very good people' (laSexta Noticias, 2021a). At the same time, being YouTubers played a central role in how the media talked about them: their names were systematically mispronounced or forgotten ('I don't even remember his name', La Vida Moderna, 2021), and they were the target of jokes about how they appear on screen ('Why does he appear with that headrest? (...) Maybe he's going to break his neck (...) and now it looks like you're in your pyjamas', RTVE, 2021). These shaming practices were constructed upon traditional conceptions of deserving and undeserving celebrity (Gamson, 1994), in which their contents and arguments are ridiculed (portraying them as ignorant) and disbelief is expressed about the amount of money they earn. Moreover, the media showed them alongside images of famous tax evaders, such as the tennis player Arantxa Sánchez Vicario (TV3, 2021), or snippets of the glamorous parties in the latest Great Gatsby film adaptation (laSexta

Noticias, 2021b). Thus, they were portrayed as undeserving millionaires who boasted of and showed off their mansions and luxury cars while evading taxes.

Highlighting YouTubers' extreme wealth drew a stark contrast between them and their audiences, in an attempt to break the possible identification and to delegitimise their actions and discourses. The traditional media addressed the viewers as 'regular citizens' and portrayed them as taxpayers and as recipients and users of public services. Thus, taxes were depicted both as a burden that everyone had to endure and as the mechanism that ensured that everybody had access to healthcare, education and means of living.

Moreover, TV hosts and collaborators framed the issue as a conflict between generations: they explicitly portrayed YouTubers and their audiences as *young* people and TV audiences as adults who did not know who these YouTubers were (RTVE, 2021; Lennon-Hunt, 2021; TV3, 2021). They also expressed concern for the potential bad influence that YouTubers could have on their audiences, who were depicted as young and impressionable (Lennon-Hunt, 2021, Cadena SER, 2021).

All YouTubers complained about how they were shamed and attacked by the traditional media that did not understand their work. They also framed it as a generational conflict, portraying television, their professionals and audiences as *old*. Several YouTubers claimed that they were being attacked by broadcasters because they were seen as their competitors (Wall Street Wolverine, 2021).

We detected an interesting difference between how YouTubers talk about themselves according to their position in this debate. YouTubers defending staying in Spain (Ibai, El Xokas, DjMaRiiO and Loulogio) openly talked about the fact that they had a lot of money, acknowledging their privileges. They expressed 'how lucky' they were for being able to get paid to 'do what they loved' (Duffy & Wissinger, 2017) and argued that they did not mind paying taxes because they had more money than they actually needed: 'I live fabulously, I don't care if they take half of it because I still live perfectly well' (Ibai, 2021) and 'I don't need that much' (La Resistencia, 2021). By doing this, they claimed that their main motivation for creating content was self-realisation as opposed to economic gain and conveyed the 'passionate work' discourse identified by Duffy and Wissinger (2017) and Jerslev (2016).

YouTubers defending ElRubius presented themselves in quite a different light. They used an ambivalent discourse where they aligned themselves both with regular citizens (especially self-employed and freelance workers who struggle to survive in a difficult environment), entrepreneurs and 'innovative workers' working in tech and digital media, whose work 'can be done from anywhere in the world' (The Wild Project, 2021), but also big companies and 'rich people'. But unlike Ibai or DjMaRiiO, they did not openly present themselves as privileged.

By doing that, the YouTubers situated themselves in different positions regarding their audience: Ibai, El Xokas, DjMaRiiO and Loulogio as different from their audience because of their privileged position (yet similar because of their humble background); Wall Street Wolverine, Roma Gallardo, Dalas Review as similar to their audiences because everyone wants to make a 'better future' for themselves or because in Spain 'nobody wants to pay taxes' and everyone would do the same if they were in the YouTubers' position.

4.3. *'I support ElRubius': forms of identification in the most-liked comments*

If I win a million and the government takes half from me, the question is not if I can live well with 500,000. (...) Why the f*** do a bunch of corrupt asses have to take 50% of my income? – which was not a gift, not made illegally, everything was earned through my own work. I support Rubius, and if he wants to go to Andorra or Saturn to pay lower taxes or pay zero taxes, go ahead.

This single comment, which has received more than 8000 likes, synthesises the main frames omnipresent in our comments sample: taxes were portrayed as 'expropriation', politicians as 'corrupt', work as a personal effort and migration as a right. Thus, this case was perceived as a moral scandal promoted by the media.

We found a strong polarisation depending on the source of the video: while YouTubers got instant back-up by their followers, videos from the traditional media received open hostility ('Javier Ruiz, you live off of the public subsidies that you receive from politicians' taxes. I understand your distress'; 'Close this TV station now! Absolutely manipulative, apart from losing money').

As we have seen above, 'I support ElRubius' comments expressed a strong identification with YouTubers, which can be classified into four dominant forms. Firstly, audiences tended to identify with YouTubers because they were their fans. The bond between the celebrities and their fans was especially visible in the videos where some of them were invited to TV shows, like TheGrefg's appearance in *El hormiguero* ('They tried to ridicule TheGrefg during the interview, but it ended up being the opposite'). This relates to many comments that identified ElRubius as a 'scapegoat' ('When they blame a YouTuber for a country's economy, LOL').

Secondly, some commenters identified with YouTubers as people who had the right to look for a better place to live ('Every citizen is free to live wherever he wants, and therefore, pay his taxes where he resides'). Many commenters from Argentina, Mexico and Peru interpreted this issue through their own sociocultural lens, especially the desire to migrate to richer countries ('A Spaniard leaves Spain. Spaniard: cancelled. A Latin American leaves Latin America. Latin Americans: you achieved many people's dream').

The third form of identification among commenters was viewing YouTubers as young entrepreneurs who were 'ripped off' by the state and the Spanish government's lack of support for local entrepreneurs ('I never cared about politics until I became a freelancer and I realized what paying taxes is and where they go (poorly managed). Then you go to any government office and they treat you as if you were bothering them'). When they identified with taxpayers, it was not as a form of contribution to collective well-being but as an obstacle for entrepreneurs and corporations.

Finally, there was a huge presence of comments expressing a low social trust (Giachi, 2014). It adopted the form of expressions that are allegedly 'obvious', like 'nobody likes to have 50% taken away', 'it's easy to say what you'd do with other people's money, but when it's yours ...'. Others openly claimed that 'they would do the same' or disqualify critics as hypocrites ('If these people were in ElRubius' place, they would leave in the first year'). Thus, the comments that gained more likes explicitly identified with ElRubius (and other YouTubers that had moved to Andorra).

5. Discussion

As we have seen in our analysis, ElRubius' announcement that he was moving from Spain to Andorra to pay lower taxes stirred up a passionate and polarised debate about taxes, welfare and inequality in Spain. Even though Spain endured severe austerity policies during the recession and post-recession, traditional media conveyed a 'pro-welfare common-sense', as opposed to what has been identified in countries such as the UK, the US and Ireland (Jensen & Tyler, 2015; Negra & McIntyre, 2020). The media and YouTubers defending staying in Spain portrayed progressive taxes through the lens of reciprocity (Björklund Larsen, 2018), with a special emphasis on the ideas of equity and solidarity ('*solidaridad*'): Spain was represented as an unequal country where wealthy individuals have the moral obligation to share their earnings with the less fortunate by paying their taxes.

But the case study also shows how neoliberal arguments have entered Spain's (digital) public sphere by redefining what fairness means (Björklund Larsen, 2018). For traditional media, everyone must pay 'their fair share' for the common good, while YouTubers defending ElRubius' decision claimed that the Spanish redistributive tax scheme was unfair because the State was taking what should be theirs.

Moreover, this debate was framed by their main actors (both the media and YouTubers) as a generational fight, a clash between traditional media and social media, the adults and the young, the old and the new, and between two conceptions of citizenship and taxes. On the one hand, broadcasters and journalists dismissed YouTubers as valid interlocutors on the tax discussion, portraying them and their audiences as young and unqualified. On the other, YouTubers defending ElRubius framed this 'pro-welfare common-sense' as a 'hegemonic discourse', the discourse of the State and the elites, and as a 'boomer discourse'. They framed neoliberal discourses as 'new', 'young' and 'rebellious'. They used strategies to present themselves as an 'alternative' and 'more credible' source than traditional media. At the same time, they presented themselves as entrepreneurs, individuals who take risks and innovate in the pursuit of 'doing what they love' and refusing traditional or dead-end jobs. Their discourses connected and exploited the unrest of a young generation that grew up during the recession and post-recession and felt that 'Spain has not given them anything' and they have no future (except the promise of social media).

Our case study also helps us better understand the 'naming and shaming' strategies (Bramall, 2018) that the media use against celebrities by focusing on a case involving microcelebrity. The traditional media's attacks against ElRubius and other YouTubers were particularly sharp. The portrayal of tax avoidance as an immoral practice was closely tied with the depiction of ElRubius as non-deserving of his fame and fortune. As such, he was represented as a double threat to social values: he challenged *both* taxation obligations and meritocratic values. The intense focus on ElRubius can be seen as an example of 'weaponised microcelebrity', a practice in which the traditional media focus on a microcelebrity 'through disproportionate and sensationalist coverage' to attract audiences' attention such that they 'become reappropriated as placeholders for various causes' (Abidin, 2018, p. 64). In the media discourse in this case, ElRubius embodied all the media panics connected to social media: antisocial values, their influence on young minds, a generational disconnect.

In her theoretical work on naming and shaming strategies, Rebecca Bramall warned that they may offer opportunities to identify with tax-avoiding celebrities (Bramall, 2018, p. 3). Our research shows that the naming and shaming strategy of traditional media proved to be counterproductive: portraying YouTubers as ‘abnormal young millionaires’ did not diminish their reputation. On the contrary, the audience tended to identify with the shamed YouTubers, who were seen as being unfairly treated by the media, State and political elites. Most comments also identified legacy media as manipulative and old and the YouTubers as a ‘new generation’ fighting old power structures, an opposition that could also extend to the definitions of tax and the welfare state as outdated and oppressive and neoliberal conceptions of the State as new and modern.

Thus, in this case study, debates and conceptions about media ecologies, generation and celebrity are closely tied together with ideas about taxes, fairness, welfare and inequality.

Note

1. In Spanish, *solidaridad* means being supportive and caring of others, sharing what you have (usually with the less fortunate) and thus creating a sense of community with fellow citizens.

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Notes on contributors

Mercè Oliva is an Associate Professor and Serra Húnter Fellow in Media Studies and Popular Culture in the Department of Communication at Universitat Pompeu Fabra (Barcelona, Spain). She is the Director of the BA programme in Audiovisual Communication and the Coordinator of the UNIC Research Group. She is also a member of the Medium Research Group. Her research focuses on popular culture, media studies and neoliberal imaginaries. She has published articles in journals such as *European Journal of Cultural Studies*, *Convergence*, *Celebrity Studies* and *Games and Culture* and she is the author of the book *Telerrealidad, disciplina e identidad: Los makeover shows en España* [Reality TV, Discipline and Identity: Makeover Shows in Spain] (Ed. UOC, 2013). Dr Oliva was the Principal Investigator of the research project ‘Heroes of the crisis: Narrative and social discourses in contemporary popular culture’ (Ref.: CSO2014-56830-P), funded by the Spanish Ministry of Economy and Competitiveness and she is a PI of *Redistributive imaginaries: digitalization, culture and prosocial contribution* (ReDigIm), funded by MCIN/AEI /10.13039/501100011033 and NextGenerationEU/PRTR (Ref: PCI2022-135059-2), under the programme CHANSE Cofund (PL: Rebecca Bramall, UAL, UK).

José M. Tomasena is a Margarita Salas Postdoctoral Fellow at the Faculty of Information and Audiovisual Communication, Universitat de Barcelona, Spain. His research interests include literary prosumption in social media, the platformization of cultural production, and media literacies, particularly reading and writing. He has worked as research assistant for the project 'D-Stories' at the Universitat Oberta de Catalunya (UOC), and as external advisor on writing literacies for the PICCLE Project (Intervention Plan for Citizens Competent in Reading and Writing), part of Portugal's National Reading Plan.

Ona Anglada-Pujol is a PhD Student in Communication at Universitat Pompeu Fabra (Barcelona, Spain) and a member of the Medium Research Group. Her doctoral research is about slash fiction practices about gamers and their discourses around gender, sexuality, romantic love and sexual consent, as well as the relationship that these YouTubers establish with those texts. She teaches in the BA in Audiovisual Communication at UPF, where she has taught courses about screenwriting, research methods and image analysis. She also participates in the OPA (Observatori de la Producció Audiovisual; *Audiovisual Production Observatory*) researching the Catalan media ecosystem. Her main research interests are gender and queer studies, fan and celebrity studies, popular culture and television series.

ORCID

Mercè Oliva  <http://orcid.org/0000-0002-6812-737X>

José M. Tomasena  <http://orcid.org/0000-0001-8304-8082>

Ona Anglada-Pujol  <http://orcid.org/0000-0003-3078-7740>

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