

Offshoring & Leaking: Cristiano Ronaldo's Tax Evasion, and Celebrity in Neoliberal Times

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Abstract

This article examines how the news media framed the allegations made in 2016 against Cristiano Ronaldo for evading taxes through offshores, and how audiences discussed this online, in Portugal, where he is originally from, and Spain, where he played football at the time. These countries were amidst an ‘austerity culture’ justifying welfare cuts, promoting entrepreneurialism as ‘success’, and presenting neoliberal policies as ‘common sense’. Our analysis reveals Ronaldo portrayed as a member of the economic elite criticized for the high earnings of football players and celebrity tax privileges; as an ungrateful immigrant who does not contribute enough to society; and as ‘one like us’ manoeuvring to evade taxes. The comparative analysis shows audiences had double standards based on their feelings towards the celebrity, and they interpreted this case positively or negatively in relation to the inefficiency of the fiscal and justice systems in Southern Europe.

Keywords

Celebrity, scandal, audiences, austerity, comparative, taxation imaginaries, Southern Europe.

Introduction

On December 3, 2016 the European Investigative Collaborations (EIC), a consortium of 12 media outlets, bridging several countries, published information showing several footballers' tax evasion practices. This information was leaked after an extensive review of documents pertaining to offshore tax shelters. According to Football Leaks, as the revelations were labelled by EIC, Cristiano Ronaldo (the globe's most famous athlete) owed €15 million to the Spanish Tax Office for offshoring €150 million from his image rights revenue. The Office mounted an investigation charging Ronaldo with tax evasion on June 17, 2017. After approximately one year of denials, refutations, and rebuttals, Ronaldo admitted guilt and paid a fine of €18.8 million with a two-year suspended jail sentence (Pinedo, 2018).

While Ronaldo amassed and hid his wealth, Spain, where he committed the crime, and Portugal, where he was born, endured severe economic decline in the wake of the 2008 global financial crisis. The latter was subsequently exacerbated by the implementation of harsh austerity policies to 'fix' the deteriorating economic situation in the two countries and discipline their population by reigning in their 'excessive' spending and unreasonable demands on the State.

This article examines the Portuguese and Spanish media's framing of the allegations against Ronaldo from December 2016 to the end of the prosecuting processes and trial in 2017. Additionally, it analyses audiences' reactions to this revelation by discussing how they interpret the portrayal of the offshoring practices by Ronaldo at a time of severe economic downturn in Portugal and Spain. Our analysis builds upon previous academic literature on offshoring practices, tax imaginaries, media leaks and celebrity scandals, as well as the connections between celebrity, neoliberalism, and post-recessionary values and imaginaries. Football Leaks, continuing the effect of Panama Papers, put a spotlight on offshoring practices carried on by corporations and wealthy individuals, including celebrities. This article contributes to the current literature on celebrity, scandal, tax shaming and austerity culture by carrying out a comparative analysis of Spanish and Portuguese media and audiences. On the one hand, it shows how by analysing the media portrayal and audience discussion of a celebrity's tax evasion scandal we can better understand not only how offshoring and celebrity is publicly understood, but also how these discourses are linked to broader social debates

about equality, austerity, charity, and taxation as means of wealth redistributions in the context of post-recession. On the other hand, it also advances the field of audiences of celebrity, where cross-country comparative analysis of audiences remains rare (Van den Bulck & Claessens, 2014; 2013a; 2013b; Mendick, Allen & Harvey, 2015). Moreover, this article addresses a gap in current scholarship about celebrity malfeasance, which traditionally have mostly focused on Anglo-American countries and celebrities, by focusing on a Southern Europe case study.

Offshoring: Celebrity culture, neoliberalism and austerity

It is estimated that nearly 10% of the global GDP is in offshore accounts (Piketty, 2014, p. 466); the OECD in 2011 estimated that the corporate ‘savings glut’ hidden away in offshore tax havens totalled US\$1.7 trillion (Fernandez & Wigger, 2016).

Corporations are actively and aggressively pursuing tax havens to hide their wealth and avoid paying taxes, and the banking sector is “the most prolific user of tax havens” (Urry, 2014, p. 2). While these serendipitous activities are often enough to sustain the economies of entire island-nations like the Cayman Islands, it means “most companies pay no tax on their income, profit and capital gains so long as their principal business is conducted elsewhere” (p. 53); they are unaccountable to the State, in part, on the account of globalization and mobility and liquidity of money. There are three rule-breaking practices to offshoring: (1) tax evasion which entails disregarding rules and regulations to illegally avoid paying taxes; (2) tax avoidance which isn’t illegal though it goes against the spirit of existing laws; and (3) the use of legislations in one country to undermine those in another and thus gain advantage (p. 9). Yet, according to Bramall (2018), these rules and regulations are insufficiently broad and inclusive to discipline high-income earners to pay their taxes rather than facilitate the hiding of money with impunity.

The practice of offshoring intensified from the 1980s onwards when neoliberalism deregulated financial markets and allowed the free flow of capital across borders with no or little accountability (Harvey, 2006). In addition, neoliberals argued that *laissez-faire* business practices through reduced State interference in commerce, would create jobs, develop economies, and grow wealth to benefit all (*ibid.*). However, Urry (2014, p. 46) shows offshoring made “it possible for the rich class to get even richer” while the general population endured poorer services because the wealthy pay little to no taxes. In

other words, money stashed away in tax havens is not in State coffers, thereby reducing the ability of the State to inject money into the welfare system and make it more equitable by enhancing existing social programs and creating new ones. To add insult to injury, the general population also endures the tyranny of credit, rising personal debt, and the seemingly perpetual fiscal crisis of the State (Fernandez & Wigger, 2016, p. 422; Aguiar & Noiseux, 2018).

With the turn to the new millennium, tax evasion and the role of tax havens have been increasingly discussed in the public sphere (Urry, 2014). NGOs and other organizations and agencies have exposed many different forms and aspects of ‘tax dodging’ in a ‘global movement’ of ‘tax shaming’ (Bramall, 2016; 2018), at a time of increasing public outcry against unprecedented elite wealth accumulation via rigged structural mechanisms and nefarious activities (Littler, 2013). Celebrities have had a central role in these practices of “naming and shaming,” since “a dominant perception, expressed in diverse ways by a number of different influential commentators and social actors, [is] that tax shaming can play a significant role in the fight for tax justice” (Bramall, 2018, p. 3).

By their nature, and even if there is a tension between *achieved* and *ascribed* forms of celebrity (Rojek, 2001, pp. 17-18), celebrities are symbols of Western individualism and embody the myth of upward social mobility at the heart of capitalist values; they are traditionally portrayed as individuals who achieve privileged positions thanks to talent, hard work and luck (Marshall, 2007; Dyer, 1979, p. 42; Littler, 2004). The rhetoric and performance of “giving back” to the disenfranchised in society, via charity, for instance, owes to a western conception of civil society, and contributes to instill in society this individualism further (Littler, 2008). Celebrity is thus not only “indicative of a society with profoundly unequal concentrations of [social and economic] power” (Cross & Littler, 2010, p. 396), but it is also said to legitimize and naturalize social and economic inequality (Littler, 2013) through stories of “the heroic individual who succeeds against the odds” (Mendick et al., 2015, p. 45).

After the financial crisis of 2008–09 and subsequent recession, austerity was implemented through discourses justifying welfare cuts, entrepreneurialism as means to individual “success,” and neoliberal policies as “common sense” explanations for the way out of the crisis (Jensen, 2014; Hall & O’Shea, 2013). A new, anti-welfare

common sense re-imagines welfare “as fostering toxic forms of ‘welfare dependency’ amongst citizens” (Jensen & Tyler, 2015, p. 472). But “tax justice discourses” arose contra-austerity (Bramall, 2016, p. 35). Today, tax evasion continues to be publicly condemned (Bramall, 2013) and, in the case of the UK, the avoidance of taxation by corporations and individuals is condemned as “immoral, irresponsible and wrong” (Bramall, 2016, p. 31).

Celebrity is at the center of these debates. Under the wider cultural and social moment of austerity, on the one hand, celebrities come to embody the values consistent with wider discourses and (gendered and raced) subjectivities, both embodying “good and bad citizens” (i.e., entrepreneurial and deserving vs. undeserving celebrities), such as the analysis of pop culture female celebrities (such as Beyoncé, Katie Price, or Kim Kardashian) has demonstrated (Allen et al., 2015). On the other hand, “tax shaming” practices connect with narratives of fall and misfortune of celebrities, such as cases of bankruptcy or “broke celebrities” (Oliva & Pérez-Latorre, 2020), which inspire *Schadenfreude*, a form of pleasure for audiences that shows public unrest provoked by inequality, but expressed in personal attacks (and not a critique of the structures that make this inequality possible) (Cross & Littler, 2010, p. 410).

By analyzing Ronaldo’s case, this article discusses how offshoring practices – which have proliferated under the neoliberal regime – are portrayed by the media and discussed in the public sphere, including how audiences respond to them, and the role celebrity culture plays in these depictions and public debates. In the next section we develop the concept of media leaks and celebrity scandal, to better support our case study.

Leaking: Celebrity, media and scandal

In this era of transnationalism and neoliberalism, the global capitalist class works to secure its position through, amongst other means, practices of concealment, secrecy and even deceit (Urry, 2014; Palan, Murphy & Chavagneux, 2010). A Durkheimian perspective on deceit argues that deceitful acts threaten trust and order in the functioning social structure by undermining shared norms, values, and customs (Schilling & Mellor, 2015). Such a perspective presumes a fundamentally sound and

stable social order with boundaries and structures of behavior encouraging the sanctity of values and their reproduction. However, this view overlooks why transgressors escape the socialization of norms and values in practicing deceit and malfeasance.

Recent views on leaks and revelations argue that their emergence works to reinforce the checks and balances in place in society and thus prevent future leaks (Gamson & Sifry, 2013; Bramall, 2018). The pattern here, however, is often to individualize and scapegoat the perpetrator of the leak and leave untouched deeper sources of discontent expressed in the form of the original leak. Girard (1986) argues that scapegoating is a ritualized cultural practice to unite the community (however small), by assigning blame to someone – anyone – so that the community reinforces its boundaries and returns to “normal” as quickly as possible without self-cannibalizing with deeper divisive issues and practices.

Fraser (1992) focuses on the intent behind divulging insider information and secrets through leaks. She reminds us of the importance of examining who gets to define (and when) the relevance and significance of leaks. This process varies according to the perception of the seriousness and exceptionality of the offense, e.g. corruption (Hajdu *et al.*, 2018). It is important, then, in this context, to consider the threat to the legitimacy and centrality of mainstream news media in social life, by social media and other information-based platforms, including networked, citizen-based leaks (Hindman & Thomas, 2014). Moreover, economic crisis is believed to have undermined media and journalists’ independence, particularly in countries where their role has been traditionally more subservient to political and economic power, such as Spain and Portugal (Sampedro, López-Ferrández & Carretero, 2018, pp. 258-9). In fact, Woodall (2018) explains collaboration across news organizations under EIC not just by the fact that the information was complex and of sizeable dimension, but also as a means to lower the risk of not publishing it.

For a leak to constitute a scandal, other conditions need to be present – the first of which is a wide circulation and impact of the news story. The EIC coordinated the release of Football Leaks worldwide at a moment when traditional news sources of football institutions were coming to a Christmas break. Scandal is constituted by the transgressions of accepted behavior violating the social values, norms and consensus enfolding as “ritual” and “social drama” (Jacobsson & Löfmarck, 2008). In this process,

transgressors are often punished (shamed, for instance) and used as examples in the restoration and reinforcement of existing norms and values. This was the case in the shaming ritual the news media imposed on Strauss-Kahn's crime of rape, although news discourse reporting was different in USA, where the crime occurred, and in France, the country of origin of the offender (Boudana, 2014). But the punishment of such transgressions and crimes is often haphazard, and sentence-lite. This is especially so when public pressure for accountability and shaming discourses quickly dissipates and disappears from the public sphere, replaced by other issues attracting the media's focus.

The media scandal also involves its narrativization, dramatization and storytelling (Lull & Hinerman, 1997). In the case of celebrity, scandals can occur through the discrepancy between the public image the person portrays and their hidden behavior, jeopardizing, in the process, the reputation capital the celebrity has accumulated. The celebrity image is the product of the interplay between the professional persona and the private life, but also "the 'real' person behind the construction, 'off-guard, unkempt, unready' (Holmes, 2005, p. 21)" (Van den Bulck & Claessens, 2013a, p. 47). Therefore, a central part of the mediatization of the revelation is trying to make clear whether the action of the celebrity happened with or without intention or consent. Sport celebrities, in particular, have special pressures towards the integrity of their moral behavior (Whannel, 2005), as they continue to be seen as figures whose merit is less possible to be fabricated than other fields of celebrity. Sports celebrities' credentials are also associated with increased authenticity (Andrews & Jackson, 2002). Regarding the reaction of the celebrity to the scandal, there are cultural expectations on the rehabilitation of a celebrity's reputation after a "perceived betrayal of public trust," which stresses emotional labor and performed authenticity (Nunn & Biressi, 2010). The celebrity *mea culpa* can then, ironically, lead to eliciting sympathy from the public for being upfront (Bramall, 2018; Rojek, 2001).

A constructivist view on scandal holds that, for a scandal to be sustained, the claims implicit in the leak "must be made consistent with the moral order on which those realms are based" (Fine, 2019, p. 19). Van den Bulck and Claessens (2013a) found that audience reactions to news of a celebrity sex scandal – similarly to what they found regarding the news of a celebrity suicide (2013b) – "either adopt[ed] the frame presented in the media article or develop[ed] a (counter-)frame (...), resulting from framing moderators, including personal experiences, interaction with peers and

parasocial relationships” (2013a, p. 53). The authors argue celebrity scandal is a way for audiences to discuss norms, but which ultimately works to reproduce them. They also note the double standards audience members adopt when positioning themselves in relation to the transgressed norms depending on those personal factors. Tiger (2013) noted this in the media coverage, readers’ letters, and online comments regarding Lance Armstrong and Whitney Houston drug cases, where differences emerged according to race and gender: Armstrong’s abuse was framed as a means to enhance his athletic performances but was quickly overshadowed by stories about his humanitarianism and cancer scare; whilst Houston’s was seen as a case of addiction. In cases of tax avoidance scandals, Bramall remarks that there is an incorrect assumption that they will “be met with public opprobrium, [as] disapproval and anger is contextualized as arising from the pain of austerity” (2018, p. 38), when in fact, people show “multiple forms of identification and disidentification” (p. 40) with the scandalous stories and celebrities, as we found with Ronaldo’s tax evasion.

Materials and Methods

When Football Leaks published its stories in early December 2016, Cristiano Ronaldo was having “the best year of his career” (Lovett, 2016): he captained Portugal’s national team to winning the European Championship for the first time in that summer. The allegations were made public on the heels of the *Ballon d’Or* gala and Ronaldo winning this most prestigious individual athletic prize for a record fourth time. He was the most recognizable global celebrity with approximately 240 million followers on social media (Badenhausen, 2016), and his earnings were the highest for any athlete and the 4th highest on Forbes’ list of the top 100 earning celebrities (Greenburg, 2016). His net worth in 2018 was approximately US\$450 million, and his investments ranged from fragrance lines to hotels (Geeter, 2018). His global status only enforces the “rags to riches” story, common among football players. Ronaldo was born in Madeira Island, to a poor family whom he supports, and who are occasional celebrities in the media riding on Ronaldo’s coattails (Jorge, 2015). The sports and mainstream media often depict Ronaldo as selfish, egotistical, arrogant, and self-centered possessing a vacuous personality, someone who protects his brand jealously (Bar-On, 2014).

In 2016, Ronaldo was playing in Real Madrid, Spain. Spain and Portugal had gone through financial collapse, in which ‘living beyond our means’ discourses were extensively used by politicians as the explanation (Alonso et al., 2011), followed by welfare cuts, high rates of unemployment, more inequality. In Spain civic movements “Indignados” contested corporations’ and the rich’s dominant place in society. Against a common background of tax evasion cultures, in Spain there were a series of scandals with corruption and tax evasion by politicians and companies following up Panama Papers, news about celebrities that owe money to the Hacienda, the national tax office (Oliva & Pérez-Latorre, 2020) as well as a general tax amnesty impulse by the Spanish Government (2012) to try to regularize more than €25,000 million of “dark” money, in exchange of just paying a 10% tax. In Portugal, the process of fiscal modernization to fight shadow economy has put emphasis on small companies and consumers; and the fiscal agenda was marked by the unprecedented case of investigation of a former Prime Minister (2005-11), José Sócrates, since 2014.

This paper analyses how Cristiano Ronaldo’s tax evasion was portrayed by the Spanish and Portuguese media and how the audiences in these two countries discussed those narratives of malfeasance, after the period of austerity. To the point, it poses the following research questions: a) How were tax evasion and offshoring practices by a celebrity discussed? b) How were taxes and the welfare state conceptualized in the wake of economic crisis and austerity policies?

To answer these questions, we used purposive sampling to select a combination of quality and popular news media, from press, television, and radio in both countries (Portugal: *Expresso*, *Público*, *Sol*, *Sábado*, *RTP*, *SIC*, *Renascença*; Spain: *El Mundo*, *La Vanguardia*, *El Mundo Deportivo*, *El Periódico*, *El Confidencial*, *Marca*, *Atresmedia*), including online comments in social media posts as well as in their websites’ comments sections to discuss Ronaldo. The corpus included news and comments since the scandal broke (3/12/2016-3/01/2017) and until the prosecution (15/06/2018). We used inductive, qualitative analysis (Corbin & Strauss, 2008) to identify the main themes in the news stories and comments. Two of the authors independently collected the material and exchanged notes among the three authors until the main themes were identified.

Tax justice discourse

In the Spanish press, when the Football Leaks scandal first broke, Ronaldo's case was presented not as an isolated case, but as a "new example" of offshoring practices and tax avoidance by wealthy individuals and big corporations revealed by Panama Papers. In the first press articles, especially in *El Mundo* (a quality newspaper), the news about the scandal were accompanied with other articles that discussed – and tried to explain to a non-expert audience – terms such as tax avoidance, tax evasion or tax havens, and bring into the foreground debates about the existence of tax havens in the EU. At the same time, in Spain, Ronaldo emerged as the person who embodies these practices – with a much more prominent presence than other footballers and personalities involved in the Football Leaks scandal such as football coach José Mourinho, or Spanish footballer Xabi Alonso. The visibility of a case such as Ronaldo's was crucial to pave the ground for a movement of "naming and shaming" and sustain a tax justice discourse against the backdrop of austerity (Bramall, 2016, 2018) where tax avoidance and evasion was framed as immoral, greedy, and egotistic. As in other celebrity scandals, this is a way for audiences to discuss social norms (Tiger, 2013), in this case duty regarding taxation. In both opinion articles and audience comments, taxes were not only presented as a legitimate and necessary mechanism of redistribution of wealth in a context of economic crisis and welfare cuts, but also as the only fair thing to do in the industry of sports that lives off fans:

The people who spend their savings in taking their kids to a match to enjoy watching Cristiano play are not those who live in the Virgin Islands. These football players owe it to the fans that have made them rich. Their "goals" to the taxpayers of the countries where they live are a disgrace (*El Mundo*, 5/12/2016 – SP)

The rationale underlying the commentary above is that citizens sustain celebrities through buying tickets, merchandising, or simply by paying attention to them; therefore, celebrities should pay their taxes to support the welfare state that benefits citizens. Readers are keenly aware that the money offshored is unavailable to governments to support social programs for its citizens.

The audience comments also denote the othering of Ronaldo as a foreign/immigrant and position him as ungrateful. This adds to the moral evaluation of the dodging practices,

and connects with and fostering austerity imaginaries that blame and shame particular social groups (especially immigrants) for not contributing enough to society (Jensen, 2014; Jensen & Tyler, 2015):

The Portuguese man should refill the pension's piggybank by paying the fine...
(Comment, *La Vanguardia*, 2/12/2016 – SP)

Even if it were legal, I think that evading the taxes of their big winnings is shameful (...). He is an egoist and greedy for not wanting to share anything, not even a dime, with the citizens of the country that have embraced him and made him immensely wealthy.(...) The orphans and pensioners of the Virgin Island and Switzerland will be very grateful to him (Comment, *El Mundo*, 13/12/2016 – SP)

In the Spanish press articles and comments, we found several mentions of pensions, poverty, orphans, and widows, pointing to a post-recession scenario in which the welfare state funds have been depleted and impacting most seriously vulnerable citizens. Here, welfare cutbacks are conceptualized as either a consequence of tax evasion and avoidance or a consequence of the economic crisis that, according to media portrayals, “affects everybody evenly” (Oliva & Pérez-Latorre, 2020) but not as a consequence of austerity policies. We also found, however, signs of criticism for the management of the State: “the Tax Office wants this money to do what it likes best: waste money” (comment, *El Mundo*, 26/12/2016) or “The parasitic Spanish Tax Office lives off exhausting Spaniards' money to pay with our money 17 regional governments that we don't need” (comment, *El Mundo*, 26/12/2017).

In Portugal, arguments about the immorality of tax evasion were less frequently expressed. For instance, independent commentator Miguel Sousa Tavares framed tax evasion as “stealing from those who pay taxes: the more they escape taxes, the more those who can't escape will pay” (*SIC*, 5/12/2016). He went on to argue that Portuguese people involved in the scandal – Ronaldo and Mourinho – should pay taxes and “undertake public social action” in the form of charitable donations. This reasoning calls for sympathy with those less well off, and morally defends some benefit brought to the home country by fellow citizens who have done well through football. One audience comment also said “it's because guys like him making millions that don't pay their

taxes that we have to pay the huge taxes they ask of us”, to add that “(I’m not saying that he evades taxes)” (*DNotícias*, 14/12/2016 – PT).

Some appreciating fans, and the Portuguese in particular, expressed disappointment considering Ronaldo’s well-crafted representation. However, a more salient reception from the Portuguese audience was one of empathy. In fact, we found quasi-dismissive and congratulatory reactions for hiding taxes from the government, as a form of identification (Bramall, 2018). There was an evaluation that “every common Portuguese citizen” tries to evade taxes (Hajdu *et al.*, 2018), and “all rich people do it” – or the “unknown” rich people should pay. Furthermore, it is seen as Spain’s problem, not Portugal’s, as paying those taxes would not benefit the group where the audience member lives. All these factors deflate the scandal, while implicitly expressing a suspicious position regarding the role of the State with the rise of neoliberalism and libertarian values:

People are just jealous[,] everyone does it[,] if I could I’d do the same thing[,] this man is a role model. Stay strong Cristiano (Comment, *Sábado*, 04/12/2016 – PT)

Every person/company with income does it... does anyone doubt that? Go CR7 (Comment, *Sol*, 01/12/2016 – PT)

He’s right if he escapes taxes, thus instead of giving it to the state he does charity and the state should take it from the rich people who won’t give water to a poor man. (Comment, *Sol*, 01/12/2016 – PT)

I can understand that the Spanish will feed this news, but for us Portuguese it’s enough. They should talk about Sócrates,(...) now that is real news. (Comment, *Rádio Renascença*, 09/12/2016 – PT)

Charity is another key topic that appeared in both the media and audience comments. On the one hand, the news about the tax evasion scandal appeared next to news about charity events and donations by Ronaldo. As he usually does around Christmas time, in 2016 Ronaldo doubled-up his humanitarian work with children, especially those who are sick. Working with *Save the Children*, “Cristiano Ronaldo makes a donation and sends a moving message to the Syrian children” (e.g. *El Mundo Deportivo*, 23/12/2016);

and he won “the prize for best and most-charitable football player” (*El Periódico*, 18/12/20016). Charity is “a hallmark of the established star” and one of the key aspects that legitimize celebrities’ wealth by “giving back” while being portrayed as compassionate and caring (Littler, 2008, pp. 238-239). At the same time, charity, as a way of wealth distribution based on individual decision making and voluntary donations, solidifies the neoliberal regime by appearing to address inequality.

Ronaldo’s acts of charity were read in relation to tax evasion and accordance with – or to accentuate – the judgement that columnists and readers already held for him. While charity seems a good alternative to paying taxes for some of the Portuguese audience members, as seen above, some Spanish columnists and readers resent these actions from Ronaldo, as charity not only seems more arbitrary and questionable, but also insincere and even done for publicity – as often pointed in celebrity philanthropy (Van den Bulck, 2018):

The same star who claims help for Haitian children does not contribute as he really could to these noble causes, because he hid at least €75 million from the tax office in the British Virgin Islands between 2009 and 2014 (*El Mundo*, 05/12/2016 – SP)

His greed has no limits. On top of that, this Christmas he will have the cheek to donate toys to poor children in some hospital!!! Pay as you should and where you should pay!!!! (comment, *El Mundo*, 7/12/2016 – SP)

Inequality and unfairness

In the talk about the scandal, meanings circulated relating to wider inequality in society, where celebrities, politicians, aristocracy, and other elites are cast against ordinary citizens. Thus, conceptions and perceptions of power in contemporary, mediatized societies were negotiated during the cycle of the scandal. As demonstrated above, shaming was predicated on the football players’ (and coaches’) high earnings. For Ronaldo, this was accentuated in the revelations of the contracts whose taxes he had hid through tax dodging, appearing in both Spanish and Portuguese EIC media:

Contracts' clauses: Ronaldo earns €163 for signing a card (*El Confidencial*, 7/12/2016 – SP)

Moreover, this was articulated with mentions to eccentricity and conspicuous consumption, especially around luxury cars. After Christmas, news reports revealed he bought “a €150,000 Mercedes for Christmas” (*Marca*, 28/12/2016 – SP) or “a flashy car for Christmas” (*El Mundo Deportivo*, 28/12/2016 – SP). Right after the scandal broke, Portuguese influential commentator Miguel Sousa Tavares stated that “You can’t understand how, making the money they make – Cristiano has a garage with luxurious cars –, these people can escape taxes” (*SIC*, 05/12/2016 – PT).

This discussion was articulated with how the State treats – through the political, judiciary and economic systems – citizens differently, i.e., unfairly. This is a key question to investigate in the context of discussions about solidarity and fairness, shame or cleverness of practitioners, or shown as the product of a lax state that ‘permits’ these activities to take place with minimal policing or punishment. Especially evident in the Spanish media and audiences, as the story progressed in the judicial process, but likewise with some audience in Portugal, a division was created between “us” and “them.” The latter referred to “football players,” especially with international origin, or “the rich.” Stars are treated with impunity by the State, while ordinary citizens must fulfill their obligations regardless of circumstances or accept penalties.

It’s not just the poor people who should pay, rich people too, and Ronaldo with the kind of money he has, would he need to escape taxes? The law is for everyone, I think!! (Comment, *RTP/Facebook*, 08/12/2016 – PT)

What is not fair is that the average citizen must pay all their taxes, under threat of being sanctioned if they don’t, and the people who earn a lot of money can evade without consequences. It can be Ronaldo, Imanol Arias¹, the Popular Party... It is inexcusable and the Tax Office must act with severity. We are all the Tax Office and we all must be equal before the law and fulfil our obligations and duties. (Comment, *El Mundo*, 26/12/2017 – SP)

Further evidence of the perception of unequal treatment is how audiences see the State dealing with different celebrities, even football players. In the newspapers published in Barcelona, audiences metaphorically conceptualize the distinction between the “average

citizen” and the “elites” through the opposition between Messi and Cristiano. Ronaldo’s relationship with football fans has never been easy or affectionate, contrary to his great rival Messi who seems to be universally loved, even after being too caught in a tax scandal and sentenced in 2017. At the same time, the comments reveal the audiences’ use of the scandal to negotiate and preserve previous relationship with their preferred celebrity, while resenting that Ronaldo’s case was not treated in the exact same way.

Messi evades €4 million, the Tax Office and the public prosecutor’s office refuse to conclude a deal, and he is condemned to 21 months in jail and pays a fine of €50M in fines. Cristiano evades €15M(...) and now the Tax Office wants to reach an agreement, withholds the report and just asks for €30M. Please, somebody explain this to me (Comment, *La Vanguardia*, 02/12/2016 – SP)

Portuguese audiences see the investigation of Ronaldo after the leak as a campaign by the Spanish judiciary system unfairly targeting him. The comment below not only refers to his statute as an immigrant in Spain but also racializes him:

...You’re Portuguese[,] you’re ‘screwed’... those ‘guys’ won’t let you go (you’re the ‘black man’ of Europe) (Comment, *Rádio Renascença*, 9/12/2016)

After having his agent, Jorge Mendes, initially deny the allegations by stating that they were invented and fabricated, and providing documents contradicting the indictment in Football Leaks (*RTP*, 04/12/2016), Cristiano Ronaldo responded: “If you’ve got nothing to hide, you’ve got nothing to fear” (*RTP*, 08/12/2020). A few days later, this escalated to a statement of further victimization and persecution: he declared he felt like an “innocent person imprisoned,” “as there are many” wrongly incarcerated in the system (e.g. *Sol*, 13/12/2020). He also expressed personal disappointment in being targeted by such allegations, which is hardly surprising since he often expresses feelings of persecution by people envious of his good fortune and achievements. Through this position, Ronaldo also emphasized a populist discourse that not only says the State is corrupt or at least arbitrary to prosecute some individuals over others, but also that the judicial system fails citizens in not offering them fairness in treatment and judgment.

Discussion

Ronaldo's tax evasion practices, made public by EIC's Football Leaks, is an exemplary case to understand media portrayals and public views on offshoring practices and taxes in Southern Europe. This study focused on a case of celebrity malfeasance and showed the missed opportunities of a celebrity scandal to promote public discussion and debate on social norms and political will regarding taxation, inequality, wealth redistribution, and social justice.

In the discussions about Ronaldo's tax evasion scandal, in both Spanish and Portuguese articles and comments, a traditional definition of taxes, as a mechanism of redistribution of wealth, was fostered and legitimized. Taxes were mostly viewed as necessary and, in the case of celebrity, as a way of celebrities "giving back" the support they receive from audiences and fans, instead of charity. This was the case of our corpus, particularly in the Spanish case. In this imagined model, celebrity and taxes are conceptualized as "tied together," which would keep a system of unequal wealth distribution fundamentally unchanged – but not aggravate it. This owes to "a 'residual' conception of taxation that emphasises its function as a mechanism of redistributive justice, and, relatedly, a conception of the 'welfare state' which tends not to take account of the intensified marketisation of health, education and welfare provision in austerity" (Bramall, 2016, p. 31). So, in this case, we could not find results that pointed to the existence of an "anti-welfare common sense" (Jensen, 2014). Under this view, charity works as a way for celebrities to legitimize their wealth and counteract the unrest stirred up by their high earnings and luxurious consumption (Van den Bulck, 2018), as well as to restore their image – but not as a valid way to sustain welfare.

A concurrent view, mostly present in comments rather than the media, accepted tax avoidance or evasion as a cultural norm, especially from Portuguese audiences (Van den Bulck and Claessens, 2013a); or even argued in favor of such practice out of a perception of the welfare state as "immoderate," as not allocating resources properly and efficiently, especially from Spanish audience members. Under this view, charity is favored over welfare – and this constitutes another way to foster the delegitimization of the welfare state under neoliberalism (which favors individualized solutions). This view is also acceptive of Ronaldo's conspicuous consumption symbolized by his car collection.

As Boudana found (2014), the news discourse reporting in the country where the malfeasance occurred, and that in the country of origin of the perpetrator, were different. This will set the forms of “identification” and “disidentification” (Bramall, 2018) with Ronaldo expressed by the audience through their comments. Spanish articles expressed a profound unrest and disillusionment with Spanish institutions and a perception of Spain as an unequal society and continued a previous discussion on the role of football in particular in the moral economy of taxation. Comments from Spain were more often ardently negative towards Ronaldo, othering him as immigrant, as ungrateful for what he received from playing football in the country for some years. The Portuguese media reporting resulted in a more individualistic and moralistic frame, where Ronaldo and his supporters received more space for a restoration, with a pose of transparency through document proofs and the “nothing to hide” statement. Audiences expressed more sympathy, whether in the form of him “being smart like us,” a victim, or a hero untouched by a minor act (Bramall, 2018). This does not translate that audiences follow the predominant media frame promoted – as media work was also put into question – but that audience reactions to scandal vary according to the previous relationship with the celebrity (Van den Bulck & Claessens, 2013a, 2013b; Tiger, 2013) and that, in a cross-national comparison, the cultural pertaining of the celebrity strongly weighs in the audiences’ evaluation. The close, yet rival, relationship between neighbor countries Portugal and Spain should help to explain this tension.

Our study contributes to the scholarship on celebrity and taxation imaginaries as seen through audiences’ discussions in a comparative manner, while also empirically investigating Bramall’s (2018) thesis that “tax shaming” strategies are ineffective and “powerless” to make change on tax reform. In the Ronaldo’s case of tax dodging, we have seen how some comments show an emotional connection to the football player. Moreover, several journalists and audience members talk *as* taxpayers. As Bramall argues, “the taxpayer identity is not a progressive one” and its meaning and significance “is produced in opposition to both the undeserving, welfare-claiming, non-contributive poor and a ‘free-riding super rich’ elite” (2018, pp. 11, 14). In the Spanish case, Ronaldo embodies this tension, since he is portrayed as *both* a member of the economic elite, and as an immigrant that has stolen from Spaniards. In both cases, stories about Ronaldo’s tax evasion connects with several anxieties and tensions of the Southern European societies regarding fiscal inefficiency, inequality, and corruption, showing a

profound disillusionment with institutions, but, at the same time, a profound longing for equality.

Notes

¹ A well-known Spanish actor that appeared in the Panama Papers scandal and who is in 2020 under trial for tax evasion.

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