



Framing Budgets and Taxes: A FrameWorks
Message Memo

Prepared for the FrameWorks Institute

By

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Preface

Two news articles in April 2009 prefigure the discussions FrameWorks has been holding with ordinary people around the country about budgets and taxes. The first recounts the Tax Day Tea Party 2009 (New Hampshire Gazette, April 24, 2009: p.1):

Market Square was the site of one of the largest, most rancorous rallies in memory ... The 2009 Tea Party Rally may have attracted a couple of hundred protesters. Two leather-lunged lads were particularly vehement with their nonstop chant, "Throw the Looters Out." ... We would not presume to convey the sentiments of the protestors, so we have transcribed the content of as many of their signs as we could: Stop the Pork. Taxed Enough Already. Congress is a Toxic Asset. DC District of Corruption. Free Markets Not Free Loaders. No More Taxes We Want Flat Tax. Honk If You're Paying My Mortgage. The Real Pirates Are In Washington. Don't Reward Bad Behavior With My Tax \$. Stay Out of My Wallet.

The second article appeared in USA Today on April 29, 2009 (3A):

*Mass. Town meetings go silent
Economic woes halt revered tradition
Sudbury, Mass. — Since 1639, residents of this town 20 miles west of Boston have gathered each spring to pass the annual budget and set taxes. The town meeting, Sudbury's charter specifies, must be held the first Monday in April ... Not this year. With Massachusetts in a recession and state aid to towns on the chopping block, Sudbury and other municipalities are postponing town meetings because financial projections are just too uncertain. That's disrupting one of the most revered traditions in New England, the yearly gathering of citizens to question, debate and vote on town affairs.*

The FrameWorks research recounted in this Memo would strongly suggest that these two phenomena are closely linked, that to the degree that ordinary citizens are cut off from viewing, debating and coming to terms with the craft of budgeting, there will be more protestors and more vituperative prose in the market. Far from a quaint and archaic ritual that has outlived its utility, Americans badly need more opportunities to see how the sausage is made, to get their hands dirty in the complexity of sorting out priorities in the commons and deciding how to finance the common good. Without this hands-on experience, their impressions of budgets and taxes are routed through a skewed view of government in which the elite few prey on the ordinary Joe to support unnamed projects behind closed doors. Operating on the basis of little contact with the process of decision-making, and even less familiarity with the complex issues at stake, Americans struggle to get their minds around one of the most vital aspects of the democratic process.

This Message Memo reports on work conducted by the FrameWorks Institute on how Americans think about the paired topics of budgets and taxes. The research was supported by Demos and Kansas Action for Children. More specifically, we wished to discern whether people understood the vital relationship between taxes and the public goods and services that they make possible, as

well as the process by which priorities are set for the allocation of public resources to vital public programs.

Drawing from an extensive inquiry into the way Americans think about government,ⁱⁱ FrameWorks set out to discover whether the problems observed in that body of research were also present in the public discussion of budgets and taxes and, if so, whether the framing recommendations that emerged from this earlier inquiry might also prove useful in reframing budgets and taxes. From this earlier inquiry into public thinking about government, there emerged a set of recommendations about framing government for better public engagement and support, including the identification of powerful Values such as Common Good and Protection of Public Health and Safety and the development of the Simplifying Model of Public Structures. In survey research, these frame elements lifted support for a wide range of public policies. However, budgets and taxes were not included as a specific area of inquiry in this earlier research on government. Thus, it was not clear that these highly specific aspects of governance could be welded seamlessly to the broad recommendations about reframing government.

Given the critical importance of the budget and tax functions to public policy improvements on issues as diverse as early child development, education, poverty, health and economic development, the FrameWorks Institute has always viewed this topic as foundational research with broad application to many nonprofit groups. That said, we are most reliant for the groundwork leading to these observations and recommendations on the work FrameWorks conducted for Demos on public perceptions about government (www.frameworksinstitute.org/government.html). While this exploration always included an aspiration to extend and deepen our understanding of the cultural models Americans bring to the specific discussions of budget and taxes, these questions had necessarily taken a back seat to the larger issues inherent in such a reframing task. FrameWorks is appreciative of Demos' initiative in acquiring the initial funding to launch this research project and its provision of important field experiences and critical thinking at the outset of the work. Kansas Action for Children complemented these insights with its own state-specific experiences as well as a refined understanding of framing effects. FrameWorks wishes to acknowledge and thank both organizations for their sponsorship of, and contribution to, this work. In the research we report here, we explore how the reframes that emerged from the earlier inquiry on how Americans think about government affect thinking on the more specific issues of budgets and taxes. In the process of devising potential reframes, FrameWorks also drew from effective reframes that came to light in FrameWorks' research on a number of diverse issues, from early child development to race and education. In this regard, many funders contributed to the speculations that inform the research design on this topic.

In this Message Memo, we report the findings from two qualitative studies that set out to: (1) document the cultural models available to ordinary people when they think about taxes and budgets, (2) observe these models in action as small groups of people publicly negotiate issues related to budgets and taxes, (3) identify the challenges for communicating about these issues,

and (4) experiment with reframes that might evoke a more productive discussion.

The research base is as follows:

- **25 in-depth interviews** were conducted with adults in Baltimore, Md., Philadelphia, Pa., and Cleveland, Ohio, by two FrameWorks Institute researchers in November 2008. Informants were selected to represent variation along domains of ethnicity, gender, age, educational background and political ideology. Interviews ranged from one to two hours in length and followed an open-ended guide created by the FrameWorks research group. They were recorded, transcribed and analyzed based on principles and data-gathering methods adapted over the last ten years from the fields of psychological anthropology and cognitive linguistics. The complete results are published in “Like Mars to Venus: The Separate and Sketchy Worlds of Budgets and Taxes: A FrameWorks Research Report” (Kendall-Taylor, N. and Bales, S. February 2009. Washington, DC: FrameWorks Institute).
- **Six peer discourse sessions** were conducted with adults in Phoenix, Ariz., Charlotte, N.C., and Kansas City, Kan., in March and April 2009. All sessions were moderated by researchers affiliated with the FrameWorks Institute and followed guides developed by the FrameWorks research group. Participants were selected through a professional marketing firm to represent variation along domains of ethnicity, gender, age, educational background and political ideology, but all participants were screened to ensure a strong interest in current events and active involvement in their communities. Additionally, groups were varied by educational attainment (one with at least “some college,” one with no college experience), by race (one African American and Latino, one white) and by self-reported party identification (one Republican, one Democrat). Each session of approximately nine participants lasted two hours, was audio and video recorded, and transcribed for analysis. This analysis combines principles from cultural models analysis with methods adapted from political sociology. The complete results are published in “Priority, Transparency and Agency: Results from Peer Discourse Analysis about Budgets and Taxes” (Kendall-Taylor, N. and O’Neil, M. June 2009. Washington, DC: FrameWorks Institute).

This Memo is not intended to take the place of the research reports that inform it; indeed, FrameWorks strongly recommends that communicators avail themselves of these reports and challenge their own creativity to apply this learning. Representative quotations are used here to remind the reader of the research base that informs these assertions; more nuance and variety can be found in the original reports.

In addition to summarizing and synthesizing that body of work, this Memo extends this descriptive research by providing another level of more detailed and prescriptive interpretation to inform the work of policy advocates. It should be understood that these recommendations are

made in mid-course, as the full process of Strategic Frame Analysis™ which FrameWorks normally pursues has not been completed. Nevertheless, we believe the findings to date are sufficiently suggestive to warrant reporting and, given the widespread public discussion of these issues, we feel further compelled to make a timely contribution. Finally, it is very clear from this research that certain frames in use by experts and advocates are not serving to advance the conversation; we believe these recommendations can be used with far greater effect than many of those in current practice.

This Message Memo is organized as follows:

- We first provide a description of the **Cognitive Terrain** which maps the patterns of thinking that are chronically accessible to people;
- We next focus on the **Traps** in public thinking that must be avoided if reframing is to succeed;
- We then identify the **Cognitive Holes** where public thinking gets stuck;
- We offer framing recommendations in the form of **Redirections** that incorporate frame elements to change the course of public thinking;
- We conclude with **Next Steps** for our research. At this writing, additional research is under way to pursue some of the issues raised in this section and will be posted as available at www.frameworksinstitute.org/budgetsandtaxes.html.

I. The Cognitive Terrain: Patterns of Thinking about Budgets and Taxes

There are many cognitive routes people could take in attempting to arrive at conclusions about budgets and taxes. The following are those that prove well-traveled to the point of constituting default directions of thinking in the mind. With predictable regularity, the same patterns or habits of thinking were observed in individual and group discourse. We summarize below those we consider to be the most important for communicators to appreciate as they attempt to redirect the conversation.

1. **Budgets and taxes are disconnected concepts.** The people we interviewed were “overwhelmingly unable to link these concepts ... and even those who saw some connection, were unable to elaborate or use this relationship generatively. Informants stumbled again and again in both directly connecting the concepts and in more indirect tasks of narrating situations, explaining decisions and solving problems that required the integration of the two concepts. Instead, respondents answered both direct and more indirect questions either with statements like the one below, to the effect of “I have no idea,” or with highly incoherent and meaningless rhetorical jargon. In short, our research revealed that *there is no dominant model available for the average American to think and talk productively about the relationship between budgets and taxes.*” (Kendall-Taylor, N. & Bales, S.2009:30).

2. **Unframed conversations about budgets and taxes default to thinking about government.** As we suspected when we began this inquiry, both concepts quickly default to dominant cultural models people hold and use to think about government. What we had not fully appreciated going into this research is how sketchy were their concepts of budgets and taxes and, thus, how quickly the default process takes place. When asked to think about budgets and taxes, all of the corrosive models identified in FrameWorks' research on government came into play: the idea of a vast, wasteful bureaucracy, with that waste funded by taxes; ruled by a finite group of politicians (Reich's infamous "Rot at the Top"ⁱⁱⁱ) who make decisions in secret; resulting in services which are entirely invisible to most people. Finally, the services that government provides were taken for granted and largely invisible. What government does and how this might positively affect quality of life proved difficult to imagine or discuss.

If I sat down and thought about it, I would say okay hmm ... my property taxes, what is going on in my neighborhood, or in my community to merit these taxes being so high? If I could look around in my neighborhood and see where it was being spent, I wouldn't have a problem. If I don't see it being spent anywhere, and the blocks are looking horrible and stuff is hanging down, and I thought property taxes were to — I mean I was under the impression that property taxes were for the upkeep of our community in our neighborhood that we live in! If I were looking at my fed, I would say okay, what is my federal government doing for me with this money, and I would sit there and think inside my head going hmm ... what are they doing, and I know they are doing something but ...
White Independent Man, age 60–70, Maryland
(Kendall-Taylor, N. & Bales, S. 2009:27).

Eh ... um ... we pay for the government obviously, and if they said, who's the government, I have no idea of how to explain that to them ... the people that run the country I guess. You pay them and they keep the money and pay the things that need to get paid.

White Conservative Woman, age 30–35, Maryland
(Kendall-Taylor, N. & Bales, S. 2009:13).

While the fact that taxes prime certain patterns of thinking is well accepted among advocates, it is of interest here to note that budgets unprimed also default to pernicious patterns of thinking. That is, without a reframing value that redirects thinking, budgets attach to values that may prove difficult to overcome in subsequent conversation.

3. **Taxes without budgets are seen as theft.** When taxes are discussed out of the context of the priorities they support, they are viewed as taking money away from people who have earned it — a kind of thievery with government as thief. This, in turn, reminds people of their chronically accessible and highly negative cultural models about

government. In all six of the peer discourse sessions, researchers observed the tendency for discussion of taxes “to devolve into diatribes about how taxes are the government’s way of reaching into the pockets of hard working Americans and taking hard earned resources.” (Kendall-Taylor, N. & O’Neil, M. 2009:10).

4. **Talking about taxes before budgets cues consumerist thinking.** The dominant cultural models used to think about taxes “structure a way of thinking ... that is inherently anti-collective, short term and individualistic.” (Kendall-Taylor, N. & Bales, S.2009:5). Getting your money’s worth, not paying more than others, and having choice in the services and products that you fund are all negative entailments of this way of thinking.
5. **Budgets are very hard to think.** The dominant cultural models used to think about budgets “structure an understanding ... that is devoid of process, narrowly individual rather than collective, and rigid in its conception of balance (between flexibility and responsiveness).” (Kendall-Taylor, N. & Bales, S.2009:5). And when budgets are thought within the cultural models about government, they were seen as happening on a massive scale with numbers too big to contemplate, but created by an elite few who made these decisions behind closed doors. This two-tiered model exactly comports to the “monolith and mind” duality identified in FrameWorks’ earlier work on government.^{iv}
6. **Comparisons to household budgets’ don’t help the discussion.** Because of the recognition that government budgets are hard to think, advocates have often turned to the seemingly useful comparison to household budgets. However, FrameWorks’ research has shown that this comparison only serves to further consumerist thinking (what am I getting for what I put in?) and to remind people of how they think about government, i.e., that government spends more than it has in ways that are irresponsible for ordinary people. In this equation, the standards of individual-level budgets and budgeting are applied in understanding national budgets. When this happens, people find the latter in violation of those standards and conclude that government is not playing by the rules. Thus, budgets and budgeting are easily sucked back into the dominant government discourse. As one group participant (North Carolina, All High Education Group) put it, “If they want people to have, you know, responsibility within their own budget, and you’re gonna be penalized if you go over your own budgets, then the government needs to follow the same basis. Some people are in worse situation than others now, but the responsible are not.” (Kendall-Taylor, N. & O’Neil, M. 2009: 14).
7. **Mentalist thinking, in which problems are viewed as resulting from poor motivation such as lack of discipline or irresponsibility, is used to explain the poor outcomes of the government budgeting process.** For

example, when comparing household budgets to government budgets, people borrow mentalist explanations and assume that people are too undisciplined to settle for needs and save for wants. Interview informants talked about how “the foundation of budgets is disciplined *individuals* who are willing to make hard decisions, sacrifice and even suffer.” (Kendall-Taylor, N. & Bales, S. 2009:13). “In the peer discourse sessions ... mentalist thinking was employed as a way to reason and discuss why budgets fail (a lack of personal discipline and responsibility) and the problem with taxes (too many people not having enough responsibility to pay, resulting in an unfair burden on those who do).” (Kendall-Taylor, N. & O’Neil, M. 2009: 13).

“You know, I don’t propose to be any better than anybody else, I pretty much came from a disadvantaged background as I’m sure some other people here have also did, but I’ve always budgeted my money, you know, and I never lived above my means. I always stayed within my means. I think that one of the problems that we face in this country, and this society is that people have been used to just spending as it comes.”

Arizona All Minority Group

(Kendall-Taylor, N. & O’Neil, M. 2009:13)

8. **When Common Good is evoked, it reminds people of the purpose of taxation.** FrameWorks took an adapted form of the Common Good frame that emerged from the earlier government research into a series of peer group discourse sessions on education.^{vi} The goal here was to see if this value could serve to prime people to get over their documented understanding of education as individual achievement and get them to discuss education as a public good and priority which everyone’s taxes should support. As in the earlier government research, public or common good primed a far more collective discussion. Ultimately, the verification of values on policies depends, in FrameWorks’ methodology, on results from experimental surveys; at this writing, however, we believe the value of Common Good continues to exert a strong, positive influence on thinking in the realm of budgets and taxes.
9. **When budgets are discussed as the country’s priorities or the country’s shared future, people are reminded of the collective products that taxes make possible.** People need to be able to see the common goal to which budgets and taxes are means. This removes the offense from taxes as arbitrary reductions in personal assets, and shifts people away from short-term, consumerist thinking. It also serves to prime the discussion with those aspects of our country’s, communities’ and families’ futures that we wish to see realized. In effect, these frame devices create a sense of process toward a goal with budgets and taxes as legitimate facilitators. They become means to an end that is now visible, not ends in themselves. Without this contextualization, people cannot connect the goal of budgeting and taxing to any larger concern other than government. This default then moves in an

unproductive direction, i.e., the funding of the vast bureaucracy, etc.

10. **Agency, transparency and participation in the process are all lacking and all are necessary preconditions for reframing budgets and taxes.** When citizen budgeteers are asked to engage in the process of formulating a budget and tax plan, taking on the roles of politicians, they appreciate the difficulty, become more respectful and understanding of the process and of lawmakers, and more supportive of the outcomes. Put simply, when it becomes “their” budget and tax plan, they are willing to advocate for and engage with it. While this is an important goal of frame sponsorship — or getting new ways of thinking into on-the-ground activities — we also acknowledge that simply creating more forums for citizen budgeting, without changing the way they conceptualize the process, is unlikely to realize the goal of agency, transparency and participation. Fundamentally new aspects of citizen engagement are called for.
11. **Fairness is the primary value used to think about and evaluate the relationship between budgets and taxes — but this is highly problematic for progressive tax policy.** Discussions of setting a “good budget” and supporting it with appropriate sources of taxation quickly devolve into support for regressive tax policies because the fairest plan is viewed as the one that affects everyone equally (sales and consumption taxes, for example). This is true despite almost universal consensus among our research subjects/participants that rich people and wealthy corporations should bear greater burdens in the tax system. Put simply, when people tried to be “fair” in assigning sources for taxation in FrameWorks’ budget simulations, an across-the-board fairness trumped people’s earlier expressed views that the wealthiest sectors of society should pay more. It is possible that the very complexity of taxation cries out for the simplest solution; indeed, in the peer discourse sessions, it was often the very simplicity of the proposal that “everyone pays the same” that attracted support (See Traps and Cognitive Holes for more on this point).
12. **While there was some success to be derived from the simplifying model of Exchange^{vii} — or the idea that taxes are a way of giving back to a system that supports our quality of life — it also problematically defaulted to considerations of fairness.** On the positive side, “the idea that budgets and taxes are like an exchange allowed participants to see the taken-for-granted services that government provides ... In other groups, the [concept] quickly defaulted to discussions of unfairness and government corruption.” (Kendall-Taylor, N. & O’Neil, M. 2009:22).

“Exchange or responsibility, I have always looked at it as, you know, there’s a greater good. I mean, that’s kind of a trite term or whatever, but you know, the community should be more than just, you know, more important at times than the individual.”

*White Independent Man, age 46–55, Ohio
(Kendall-Taylor, N. & Bales, S. N. 2009:33)*

By defining two sides, the exchange idea subtly promotes greater appreciation for what one gets in exchange for what one gives. Without more refinement of this frame, however, it can easily devolve to an assessment of unequal exchange (fairness) or “my” tax dollars are going to support “their” (government’s) reckless budget. More work is needed to emphasize the underlying idea of obligation inherent in this simplifying model.

13. **When thinking about taxes as Investment, people tended to focus on the risks associated with investing and the fact that investments are made through individual choices.** In sum, the value of investment did not fit well with the target domain of taxes. As one White Conservative Woman from Maryland explained, “Because an investment to me is something that I would choose to invest in. It would be my choice, and not, you have to invest in this, you know? It is different — it is a choice.” (Kendall-Taylor, N. & Bales, S.N. 2009:32). An African American Liberal Male from Ohio explained the disconnect in this way: “Taxes is day-to-day operational, whereas investment is long term, more mature. When I think of investment I think of mature. There comes a day when it will pay off. Whereas I look at taxes as day-to-day operation. You want this service. This is the cost for that service. It’s more short term. Investment is long term, taxes are short term.” (Ibid) A variant of the investment concept was used in some peer discourse sessions as Pay Now or Pay Later^{viii} and this particular frame worked better than the more amorphous notion of investment. Pay Now or Pay Later tended to evoke considerations of prevention and public good. People talked about maintenance and infrastructure. FrameWorks researchers concluded: “While not unequivocally positive, Pay Now or Pay Later was effective in shifting conversations away from both individualistic and short-term focused conversations and was user friendly in its ability to seep into participant discourse. However, if Pay Now or Pay Later is to be incorporated as a frame element, communications must avoid both implicitly and explicitly cuing up the idea of “investment” because of its negative baggage. The fact that removing the “investment” language from the prime eliminated literal discussions of investments further emphasizes the need to avoid this term in communications.” (Kendall-Taylor, N. & O’Neil, M. 2009: 30).
14. **The Value of Protection^{ix}, identified in the earlier research, was subsumed into current news and negative thinking associated with government.** While a number of the recommendations that emerged from FrameWorks’ research on government^x proved helpful in shifting thinking about budgets and taxes, there were a number of problems observed with the value of Protection which, in the current economic meltdown, led to discussions about the need for “protection from the protector.” In general, it led to a conversation about misplaced trust in government which was seen as not having sufficiently regulated major industries (e.g., banking) or, conversely, as having too much authority and policing too many aspects of American life (Kendall-Taylor, N. & O’Neil, M. 2009:17). There were, admittedly, still vestiges of the

positive effects of the Protection value on thinking — as one group participant put it, “Isn’t that sort of the definition of ‘protection’? I was just sitting here running through government agencies, and military, and everything. Isn’t that almost a definition for every government agency in some way? ... you know, that’s what the whole definition of government is at some times. It’s to protect us.” (Kendall-Taylor, N. & O’Neil, M. 2009:18). But, in general, the context in which this value is understood has changed, and there is some considerable cynicism in current public discourse about government’s ability to protect the public from harm. The “protect us from the USDA” (Ibid: 16) proved more dominant than the “government as protector” discourse in these groups at this time.

15. **More than framing is needed to reverse entrenched patterns of thinking.** While framing is essential to growing a more fruitful dialog about budgets and taxes, it is insufficient to solve the problem of passivity. Only citizen engagement can do that. When citizen budgeteers were engaged with the complexity of tasks for both developing a budget and raising the funds to support it, they became more engaged, less critical of government, and more supportive of the product they had made. This would suggest that citizen budgeting simulations and greater transparency in government processes are badly needed correctives to current cynicism. While we readily acknowledge that it is impossible to run every citizen through a budget process, what we would suggest is that advocates look for many and varied ways of pulling back the curtains on the budget process and helping citizens “make the sausage.” This might include new simulations but it might also mean new tools by government bodies to help citizens understand the budgeting and taxation process. While some of these processes exist, they are, in our estimation, woefully unframed. Thus, they default to predictable and unproductive ways of thinking.

Thus, we wish to underscore our conclusion that citizen engagement without reframing is unlikely to accomplish improved citizen understanding. Unless budgets and taxes are specifically reframed, citizen engagement sessions are likely to devolve into a long litany of government’s inadequacies and overreaching. While framing can help to lessen the “othering” effect of government vs. us, it can only be resolved long-term if people have familiarity with doing government; this was the powerful lesson of the budgets and taxes simulations conducted in FrameWorks’ peer discourse sessions. As one participant in the Arizona session explained, she would vote for her budget because “it’s something I worked on.”

II. Traps in Public Thinking

In this section, we list those aspects of the commonly available cultural models about budgets and taxes that, while appearing to offer advantages, in fact trap thinking into unproductive routes and ruts. While somewhat redundant with the above analysis, we offer this as a checklist against

which communicators can evaluate their communications to make sure that they have not opportunistically seized upon a frame that is “easy to think” but does not serve to move thinking in the direction of the communicator’s ultimate goal. While all reframes take advantage of some way of thinking already in mind, the tendency to work “along the grain” of public thinking can backfire when the models you choose to activate in the public’s mind are not carefully screened.

- a) **The Government Trap.** All of the familiar cultural models observed in FrameWorks’ earlier research on government are available and easily map on to budgets and taxes. If communicators lodge the discussion of budgets and taxes in a broader framework about government without having carefully framed that discussion, they will evoke notions of the vast bureaucracy, waste and bloat, corruption at the top, etc.
- b) **The Fairness Trap.** When fairness is evoked, it leads to models of regressive taxation as the most available way to achieve equity. In short, FrameWorks’ research shows that easiest and most available way to make taxes “fair” is having everyone pay the same amount; a flat tax.
- c) **The Consumerist Trap.** Like the Fairness Trap above, consumerist appeals lead to conclusions about inequities between monies in and services out, or about those who do pay in and those who freeload. Since many government services and benefits are largely invisible to people, evoking consumer thinking is an invitation to a negative assessment of whether they are getting their money’s worth out of government.
- d) **The Investment Trap.** By calling attention to budgets and taxes as investments in future rewards, communicators can inadvertently introduce a notion of risk and prime people to consider the possibility of insufficient dividends/returns. Following this logic, people prefer to make their own choices about where to invest their funds and not to consign them to irresponsible government actors.
- e) **The Mentalist Trap.** By reminding people that they budget for their household in much the same way that government does, communicators stand to evoke standards of individual discipline and sacrifice. Once evoked, thinking will revert to negative assessments of government’s “discipline” or ability to prioritize needs over wants.
- f) **The Tone Trap.** Communicators need to be careful in the idealization of how budgeting and taxation “should” work. There is a distinct pattern that people follow when confronted with what they consider to be idealistic or impractical descriptions of government processes: First they consider the ideal, then they

compare it to their impressions of how things really work. The perceived distance between the two then drives them into crisis mode, and they see the problem as too big to resolve and this shuts down thinking. A more pragmatic tone will help to avoid this tone trap.

- g) **The Order Trap.** When taxes are discussed before or without budgets, they become defined as gratuitous takings, robbing the poor ordinary working stiff to support the rich habits of greedy politicians. Taxes should always be contextualized by referring back to the value to be accomplished, the priorities for the country, and then the mechanisms to pay for this. Communicators should not agree to a narrow conversation about taxes.

III. **Cognitive Holes**

Experts often assume that the public has knowledge which it does not have. A cognitive hole is defined by FrameWorks as a place where no cultural model is readily available or where the model that is employed by the public to think about the concept is dissonant from the expert's understanding. While problematic if left unfilled and assumed as part of participants' cognitive tools, they also represent promising cognitive slots for frame elements like simplifying models and values to fill and bridge the gap between the way that experts and advocates understand these issues and the public's dominant patterns of thinking about budgets and taxes.

Cognitive Hole #1: Experts and advocates understand that budgets and taxes are inextricable aspects of a single process that is not defined simply as government. However, the public lacks a concrete understanding of the connections and relationships between these concepts, so people default to their ideas about government. Communicators can bridge this gap by: priming the discussion with a value such as common good, talking about a process in which clear relationships between budgets and taxes are explicit, and by providing simple analogies to bundle the two concepts.

Cognitive Hole #2: Experts and advocates understand how budgeting happens; the process is transparent to them. By contrast, the public views the process as almost magical in its lack of transparency — something that happens somewhere behind closed doors and the money disappears. Since the services that result are largely invisible to them, the outcomes are as mysterious as the process. Communicators can bridge this gap by: engaging ordinary people in the transactions that lead to budgets and taxes, revealing the hard choices that are part of the process, and reminding people how this process relates to meeting the country's priorities.

Cognitive Hole #3: Experts and advocates understand a multi-year process in which indebtedness is assumed. The public, however, tends to think in terms of short-term

budgeting or one-to-one correspondence. Reasoning from this perspective, they conclude that the best budget is one where inputs equal outputs, not one that sets the right priorities and leverages resources over time to accomplish those priorities. Communicators can fill this hole by: avoiding the reinforcing analogy of household budgets and, instead, talking about the long-term nature of achieving our country's priorities, as we repair and maintain vital public structures, for example. The trick here is to avoid cueing up mentalist explanations for bad budgets such as lack of discipline, which then quickly attach to the dominant government discourse.

Cognitive Hole #4: Experts and advocates understand that fairness is best achieved through graduated taxation. While the public holds this goal as well, it struggles to apply it in practice. The result is confusion over what constitutes fairness — from each according to his means or from each one equally. Communicators can fill this hole by: using common good instead of fairness as a value, avoiding consumerist thinking (in which it is deemed fair that each one should be able to buy only what they can individually afford), and by reminding people of their countervailing values which would lead them to tax those most able to support additional taxes to support public priorities.

In future FrameWorks research, we will be developing and testing additional strategies and frame elements to fill these empty slots in people's thinking. In the meantime, we urge experts to recognize those places where public thinking is likely to break down and to plug these holes with clear frame cues.

IV. Redirections

In this section, we provide specific recommendations for redirecting public thinking toward more productive conversations about budgets and taxes. Importantly, these recommendations are offered mid-course in the FrameWorks iterative process of multi-method research. For this reason, we offer only those recommendations that have emerged from both aspects of the qualitative research conducted to date.

- Prime with the Value of Common/Public Good or Future. For example:

Public Good as Value

There are a number of things that the country has defined as being in the public interest, so they are funded with public tax dollars for the common good. For example, even if you don't own a car and rarely leave your neighborhood, your tax dollars still go toward building and maintaining roads and highways. Even if you live in a state that rarely experiences natural disasters, your tax money still goes toward hurricane relief in other places. Similarly, education is considered in the public interest and is funded for the common good — even if you don't have children, or your children are grown, or attend private schools, your tax dollars still go to support public schools.

Future as Value

Budgets and taxes are really about making decisions today based on what we want for the future of our country. As Americans, we have to make decisions today that will give our country the best possible change to thrive in the future. For example, we need to give kids resources today so that they can thrive, develop and prepare for the future, so that they can give back to society later. Spending to build infrastructure is another example of a decision that we can make today that will benefit the future of our country. According to this view, budget and tax decisions are our way of ensuring our future by putting our money into maintaining our people, infrastructure and communities. The process of budgeting and paying taxes is the way we create the future we want for our society.

- Talk about budgets before taxes and define budgets as collective priorities.
- Talk about taxes as part of realizing these priorities — the way we get things done.
- Use a practical, pragmatic tone to lay out where the country needs to go and how the process of budgeting and taxation can get it there. Avoid idealistic and emotional appeals.
- Avoid any evocation of consumerist thinking — dues, return on investment, etc.
- Avoid discussions of tax fairness. Use other values at the top of the communication and explain the taxation strategy as an end to achieve those priorities.
- Bring ordinary people into the budget and tax process and make it as transparent as possible. Budget simulations and town meetings should be seen as reframing opportunities as well as the foundation for empowerment.

V. Next Steps

There are two important next steps for FrameWorks' research to pursue. Of primary importance is the identification of a simplifying model that serves to bundle budgets and taxes into a single conceptual entity. Working with our consulting linguist, and with funding from Kansas Action for Children, we are pursuing this aspect of our normal methodological course at this writing.

The second important communications deliverable is the development of a way of viewing flat taxation as unfair and of deflecting Fairness as a value in such a way that the conversation moves to more progressive and equitable tax policies. FrameWorks hopes to secure funding to pursue this important aspect of reframing these issues, and to validate all of the frame elements identified to date for their effects on a wide array of tax policies. Stay tuned at www.frameworksinstitute.org/budgetsandtaxes.html.

About the Institute

The FrameWorks Institute is a national nonprofit think tank devoted to framing public issues to bridge the divide between public and expert understandings. Its work is based on Strategic Frame Analysis™, a multi-method, multi-disciplinary approach to empirical research. FrameWorks designs, commissions, publishes, explains and applies communications research to prepare nonprofit organizations to expand their constituency base, to build public will, and to further public understanding of specific social issues — the environment, government, race, children’s issues and health care, among others. Its work is unique in its breadth — from qualitative, quantitative and experimental research to applied communications toolkits, eWorkshops, advertising campaigns, FrameChecks™ and Framing Study Circles. See www.frameworksinstitute.org

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ⁱ These signs are selected by FrameWorks from a larger sample in the newspaper.

ⁱⁱ Bales, S.N. How to Talk About Government: A FrameWorks Message Memo. (2006, April) Washington, DC: FrameWorks Institute. (www.frameworksinstitute.org/assets/files/PDF_govt/GOVmessageMemo.pdf).

ⁱⁱⁱ Reich, R.B. Tales of a New America. (1987). New York: Times Books.

^{iv} Aubrun, A. and Grady, J. Mind and Monolith: Findings from Cognitive Interviews about Government. (2004, July) Washington, DC: FrameWorks Institute. (www.frameworksinstitute.org/assets/PDF_govt/mindMonolith.pdf).

^v The execution of the *Household Budget* idea in peer discourse sessions was as follows: Another expert says that creating a national, state or local budget is a lot like creating a household budget. Based on your needs and long-term goals, you and your family set priorities for spending. For example, if something unexpected happens, like your car breaks down, you can offset the costs of replacing it by spreading the payments over time — you don’t have to pay for it all at once. Similarly, if you want to go to college you can take out a student loan that you pay off over time. And just like the federal government relies upon taxes for its income, you rely on your household salaries, assets and ability to borrow to support your budget. Is the idea of a household budget a good way to think about budgets and taxes?

^{vi} See Enough Blame to Go Around: Understanding the Public Discourse on Education Reform. (2009, February) Washington, DC: FrameWorks Institute. (www.frameworksinstitute.org/education.html).

^{vii} The execution of the *Exchange* idea in peer discourse sessions was as follows: Here’s an expert who says that budgets and taxes are like an exchange. We receive services and are given access to the network of health, educational, economic, legal and other social institutions that allow us to thrive. Taxes are our way of giving back and perpetuating this system. Is the idea of an exchange a good way to think about budgets and taxes?

^{viii} The execution of *Pay Now or Pay Later* in peer discourse sessions was as follows: The expert we’re quoting here

says that we need to adopt a long-term perspective in our approach to budgets and taxes. Using the revenue we get from taxes today to budget for things like transportation, environmental conservation and education — things that have long-term benefits — can help us avoid the higher costs of fixing problems later. Is the idea of a paying now or paying later a good way to think about budgets and taxes?

^{ix} The execution of the *Protection* value in peer discourse sessions was as follows: One expert says that there are a variety of ways that federal, state and local agencies protect the public. For example, there are food quality standards, environmental controls, workplace and product safety standards, and consumer fraud protections. Our system of budgets and taxes determines whether we can set and enforce these protections on behalf of the public good. Is the idea of protection a good way to think about budgets and taxes?

^x Bales, S.N. Ibid.