



How to Talk About Budgets and Taxes: A FrameWorks MessageMemo

Prepared for the FrameWorks Institute
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Preface

To establish what people talk about when they talk about budgeting and taxation, one would not have to dig deep to unearth the following themes:

“The message from legions of taxpayers is abundantly clear: The budget should be balanced, the debt should be reduced, and the Congress should accomplish these ends by ceasing its reckless spending instead of by increasing taxes to compensate for its lack of self-control.” Troy Senik, a former White House speechwriter for President George W. Bush, is a Senior Fellow at the Center for Individual Freedom (CFIF). (FoxNews.com Opinion, October 20, 2010)

This uni-dimensional anti-tax messaging is a dominant and pervasive feature in the public discourse about government and the economy, which poses a legitimate concern for those who wish to have less rhetorical, more pragmatic and nuanced conversations about budgeting and taxation. But what often goes unexamined is perhaps the most damaging aspect of the pervasive anti-tax rhetoric in our country: it operates largely unchallenged. Even progressive leaders communicate in ways that inadvertently shore up anti-tax rhetoric. They fail to articulate budgeting as reflective of public and collective priorities; they dissociate the process of budgeting from decisions about how to fund those priorities; they play into consumerist - not civic - definitions of taxes; and they reinforce how tax cuts are worthy accomplishments:

“(Second) thing we ought to do is to help people raise their incomes immediately by lowering their taxes. We took the first step ... with a working family tax cut for 15 million families... And we also gave tax reductions to most small and new businesses. Before we could do more than that, we first had to bring down the deficit we inherited and we had to get economic growth up. Now we’ve done both, and now we can cut taxes in a more comprehensive way.

But tax cuts should reinforce and promote our first obligation: to empower our citizens through education and training to make the most of their own lives. The spotlight should shine on those who make the right choices for themselves, their families and their communities.” President Bill Clinton, State of the Union Address, January 24, 1995

“Let me repeat: we cut taxes. We cut taxes for 95% of working families. We cut taxes for small businesses. We cut taxes for first-time homebuyers. We cut taxes for parents trying to care for their children. We cut taxes for 8 million Americans paying for college. As a result, millions of Americans had more to spend on gas, and food, and other necessities, all of which helped businesses keep more workers. And we haven’t raised income taxes by a single dime on a single person. Not a single dime.” President Barack Obama, State of the Union Address, January 27, 2010.

These same ideas can be found all over the country, from the local to federal level, in message campaigns around tax and budget ballot initiatives, political campaigns and pending legislation—where the frequently bipartisan anti-tax messaging makes it all but impossible for citizens to conclude anything other than “taxes are bad; tax cuts are good.” In short, citizens have few if

any resources with which to contest the dominant narrative on taxes because they have never been given a counter-narrative to consider. This MessageMemo seeks to offer advocates the evidence-based framing strategies that will allow citizens to retrieve and consider such a counter-narrative, and to support more deliberative and sophisticated strategies to achieve the goals they hold for our country, aided by budgeting and taxation policies that are aligned with those goals.

About the Research

This MessageMemo reports on work conducted by the FrameWorks Institute on how Americans think about the paired topic of budgets and taxes. Initial descriptive phases of research, completed in 2009, were supported by Demos, and Kansas Action for Childrenⁱ. In 2009, funding from The John D. and Catherine T. MacArthur Foundation allowed FrameWorks to complete the research investigation, moving from more descriptive phases of what the public understands about the issues, to prescriptive phases that allowed FrameWorks to identify, refine and confirm strategic framing strategies that would improve public understanding and support. 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. The set of recommendations about framing government for better public engagement and support included 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 Structuresⁱⁱⁱ. In survey research, these frame elements lifted support for a wide range of public policies that represented a more proactive role for government in public life. However, the issues of budgets and taxes were not included as a specific area of inquiry in this earlier research on government. Thus, it was not clear that communications strategies that seek to address these highly specific aspects of governance could be welded seamlessly to the broad recommendations about reframing government.

Given the critical importance of government, and 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 sought to extend and deepen its understanding of the cultural models Americans bring to specific discussions of budgets and taxes. In this MessageMemo, we report the findings from a series of studies that set out to: (1) document the cultural models available to ordinary people when they think about budgets and taxes, (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) develop, refine and test frame elements — specifically, values and simplifying models — that might evoke a more productive discussion. An explanation of the research follows.

Our research methods:

- **Cognitive Interviews** are one-on-one, semi-structured interviews with citizens that allow researchers to examine the way people think about a topic, the pattern of reasoning, the connections they make to other issues, and the devices they use to resist new information. In-depth interviews conducted from this perspective allow FrameWorks researchers to identify the cultural models — implicit shared understandings and assumptions — that guide people’s thinking about abstract social issues.
 - **25 in-depth interviews** were conducted with adults in Baltimore, Md., Philadelphia, Penn. 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. & Bales, S. February 2009. Washington, DC: FrameWorks Institute).

- **Peer Discourse Analysis** captures the effects of frames in social settings by exploring inter-group negotiations around the social issues we are studying. The analysis is organized to validate the findings from the cognitive interviews, to experiment with promising alternative frames, and to observe the negotiations between members of the public (i.e., peers) when using dominant cultural models and potential reframing elements.
 - **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 [*Having our say: Getting priority, transparency and agency into the public discourse on budgets and taxes*](#) (Kendall-Taylor, N. & O’Neil, M. June 2009. Washington, DC: FrameWorks Institute).

- **Simplifying Models Development** — Numerous studies in the cognitive sciences as well as a growing body of FrameWorks research have established that the public’s ability to reason about complex, abstract or technical public policy concepts relies heavily on metaphor and analogy. As a result, we actively develop simple and concrete metaphorical frame elements that help people to organize information on issues in new ways, to fill in understanding currently missing from the public’s repertoire, and to shift attention away from the default patterns they already use to understand those issues.
 - FrameWorks identified, empirically tested and refined simplifying models for budgets and taxes using a range of methodologies. First, using approaches from cognitive linguistics, researchers analyzed transcripts of the cognitive interviews conducted in the first phase to generate a list of metaphor categories that capture salient elements of the expert understanding. FrameWorks researchers then investigated the salience of several candidate models in on-the-street interviews. Promising simplifying models were then refined and tested in a large-scale national experimental survey (see below) for their ability to improve understanding of budgets and taxes, and move support toward progressive tax and budget attitudes and policies. Finally, the most successful models from the experiment were taken into Persistence Trials^{iv}, which allowed researchers to observe how participants react to and use the models, how well the models hold up or persist conceptually across participants, and how the models change participant thinking on budget and tax issues. The complete results of the simplifying models development process are published in, [*Planning for our future: The contribution of simplifying models to conceptualizing budgets and taxes*](#) (FrameWorks Institute, August 2010. Washington, DC: FrameWorks Institute).

- **Experimental survey** — FrameWorks uses experimental surveys to test the efficacy of potential framing strategies on public attitudes and policy preferences. To conduct these experiments, we employ web-based surveys and randomly assign a nationally representative sample to one or more treatments and a control group. The treatment groups are exposed to framed messages and are subsequently asked a series of questions that assess their support for a variety of related policy questions. By comparing the responses of the treatment groups to the control group (which receives no stimulus at all), we can ascertain any effects that emerge as a result of exposure to the framed stimuli. Using this method, we can demonstrate the magnitude and extent to which particular frames affect the public’s policy attitudes and preferences.
 - An online experimental survey was conducted with 6,700 citizens to establish the frame effects of values and simplifying models on support for progressive tax and budget attitudes and policy preferences. Participants in the survey were derived from an Internet panel maintained by YouGov Polimetrix. The respondents were matched on gender, age, race, education and party identification, and weighted to correspond to known marginals for the population of registered voters in the United States from the 2006 American Community Survey. The experimental results on effective simplifying models are included in [*Planning for our future: The contribution of simplifying models to conceptualizing budgets and taxes*](#),

noted above. The full results of the experimental survey that tested effective values frames is published in [*An ounce of prevention: Experimental research in Strategic Frame Analysis™ to identify effective issue frames for public budgeting and taxation systems*](#) (Simon, A. January 2010. 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 throughout this Memo 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 this body of work, this Memo provides another level of more detailed and prescriptive interpretation to inform the work of policy advocates. We believe the research findings make clear 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 MessageMemo is organized as follows:

- We first **Chart the Landscape** of public thinking by providing a description of the dominant patterns of thinking that are chronically accessible to people when reasoning about budgets and taxes;
- We then **Redraw the Map** by offering framing recommendations that explain the frame elements that the research shows can change the course of public thinking;
- We then identify the **Gaps** in understanding between experts and ordinary people — where public thinking often breaks down from lack of bridging information.
- We next focus on the **Traps** in public thinking that must be avoided if reframing is to succeed.

I. Charting the Landscape: Patterns of Thinking about Budget and Taxes

There are many conceptual routes people could take to arrive at conclusions about budgets and taxes. The following are those that prove well travelled to the point of constituting default directions of thinking. 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, for example, that spending is linked to revenue, 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 disjointed and confused 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).

Now, taxes are the way for — say you, as a group of people, had a list of things that you wanted to buy. Taxes are a way for you as a group of people to fund I guess a five-year loan. Okay. So you and your friends get together and you guys decide that you want these lists of things to play with, these list of toys that would be your budget. Your taxes would be how much each of you would put in.

*White Conservative Male, age 30-35, Ohio
(Kendall-Taylor, N. & Bales, S. 2009:30)*

2. **Unframed conversations about budgets and taxes default to unproductive cultural models 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 (government as “it”); ruled by a finite group of politicians (Reich’s infamous “Rot at the Top”^v) who make decisions in secret, resulting in services which are entirely invisible to most people (government as “them”).

Well ... There has to be balance ... and rationality. I’m sure there are groups that do that, you know, they monitor government waste, but has anything been done about it? I think a lot of it is due to corruption too, that you know, we lose a lot, and that stuff is like, underneath the radar screen. You can’t see that stuff. So how do you solve that — those problems?

I mean, I think the U.S. government its biggest, one of its biggest problems is its inefficiency of utilizing its resources, there’s a lot of waste in the government. It just wastes a lot of money because they are not effectively utilizing the resources.

*African American Independent Man, age 60-70, Pennsylvania
(Kendall-Taylor, N. & Bales, S. 2009:12)*

Greed! All politicians follow the same route. They’re all pimps! You know? The other word I want to use and I’m not going to use it! But they’re all pimps and they’re thieves! I mean like who are we to come in and say, all right, you know, Mr. President you need to change? I mean in reality that ain’t going to happen. Because we’re not sitting in that oval office out there at the White House with this guy and saying, “All right, look, come on, you know, Obama, brother, you know? You know, this gotta change.”

*African American Liberal Man, age 56-59, Pennsylvania
(Kendall-Taylor, N. & Bales, S. 2009:12)*

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. 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 the thief, as noted in the quote above. 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).

3. **Consumerist patterns of reasoning dominate considerations of taxes.** 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.

And I think that’s where it goes wrong when people get miserable because they’re not seeing ... They’re seeing their taxes go up, yet they’re not seeing any return on what they’re putting in!

*White Liberal Woman, age 30-35, Pennsylvania
(Kendall-Taylor, N. & Bales, S. 2009:25)*

Yeah. I don’t want to pay it. It is my money, you know. I don’t make an income now, my husband does, so, you know when you see a paycheck and one-third of it goes ... it is infuriating. So things are not what they are. You know you pay a price and it is never that. You have all these little surcharges, whether it is in your water bill, or your phone bill, or your cell phone bill. It is frustrating, you know?

*White Conservative Woman, age 30-35, Maryland
(Kendall-Taylor, N. & Bales, S. 2009:26)*

4. **Budgeting in the abstract is difficult to understand, so unproductive default models of personal budgeting are frequently relied on.** Because public budgeting is a fairly abstract construct to most people, it was not surprising that our research informants relied on patterns of reasoning derived from personal experience to try to organize their understanding of how budgets should work. They readily evoked comparisons to personal or household budgeting, in other words, and so focused largely on budget balancing — ensuring spending does not exceed income — taking efforts to reduce debt, etc. 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.

II. Redrawing the Map

In this section, we provide specific recommendations for redirecting public thinking toward more productive conversations about budgets and taxes. These reframing strategies are drawn directly from the situation analysis above and designed to counter or redirect public thinking. These recommendations emerge from FrameWorks' iterative method of both qualitative and quantitative research. As such, they draw upon an approach to framing analysis and reframing recommendations that is attentive to various frame elements and their respective power in overcoming unproductive patterns of thinking. The research allowed us to discern several effective framing strategies for improving public understanding of budgets and taxes and moving support for progressive attitudes and policy preferences. These include: (1) Values that orient public thinking to what's at stake; and (2) explanatory metaphors called Simplifying Models that concretize and simplify the fundamental mechanisms that underlie a particular process or issue.

DO:

1. Prime communications with the Value of Prevention. For example:

Our [country/state] could do more to prevent problems before they occur. Instead of postponing our response to fiscal problems, for example, we can use our resources today to prevent them from becoming worse. When we postpone dealing with these problems, they get bigger and cost more to fix later on. We would be better off in the long run if we took steps today to prevent the fiscal problems that we know will affect the well-being of our [nation, state].

What's important to include in the Prevention frame:

- Acting now to prevent problems from becoming worse is the responsible thing to do.
- Postponing action will have collective, not individual, consequences.
- Using resources that we have today can help us solve problems.

What's important to leave out of this frame:

- "Investment" or "Crisis" as orienting values.
- An immediate reference to taxes.
- Any suggestion that existing problems are due to poor governance.

As noted in Simon (2010)^{vi}, the value of Prevention significantly shifted research subjects'

attitudes about budgeting and taxation toward politically progressive stances (a gain of 12.4 points on attitudes, and 8.2 point on policies, as compared to the control group).^{vii} Additionally, this research found that framing budget issues in terms of a crisis moved respondents toward more regressive stances on budgeting and taxation. Further, when the Prevention value was followed by a discussion of the budgets and taxes issue, the effect of the frame increased.

2. Use the Forward Exchange simplifying model to improve understanding of how budgets and taxes are connected; to enable people to consider how taxes, public goods and services are not immediate exchanges, but are distributed in time; to allow people to see taxes as shared responsibilities. Here is an example:

Budgets and taxes occur in a system of forward exchange. We pay taxes forward, not for immediate exchanges for public goods, but so we can have them available in the future. Things like schools and colleges, health and safety systems, highways, and other things. The public goods a community has today weren't only paid for by taxes its members just paid or are about to pay. They were also paid for in the past, by taxes that were budgeted then to meet the community's needs now. So, we can say that a good public budget is one that plans for the future and for the unexpected. And we can say that good taxes are the ones that allow a community to pay for the public goods and services for which it has planned.

What's important to include in the Forward Exchange Model:

- The exchange of paying taxes for services/goods isn't immediate but distributed in time — some services/goods are accessed now, but others aren't available until later.
- The public goods paid for by taxes are collectively available.
- Budgets are the instruments of planning for and peering into the future, in order to make sure that the allocation goes smoothly.
- Trying to stop the forward exchange by cutting taxes now can leave beneficiaries in the future behind, both in the sense that costs will be higher and that meeting higher needs will be unaffordable.
- The problems faced by communities are best solved by re-examining budgets and having conversations about shared priorities, not by cutting taxes without such conversations.

The importance of this simplifying model to communications about budgets and taxes cannot be understated. As explained above, the public is largely unable to connect the two concepts; developing and testing a metaphorical device that could enable the public to understand budgets and taxes as linked concepts was an essential challenge of the framing research. The

simplifying model of Forward Exchange not only generated that connection between budgets and taxes, it also a) inoculated against the dominant frames of government as wasteful and bureaucratic, b) enabled people to think about how taxes and public goods and services are not immediate exchanges, and that budgets spread out the cost and benefit of public goods in time, c) allowed people to see that taxes have a purpose, and are shared responsibilities rather than individual burdens, d) encouraged individuals to consider their own role in solutions, and e) significantly shifted respondents' attitudes about budgeting and taxation in a progressive direction. The latter was measured in our national experimental survey of 2,600 registered voters, and which exposed subjects to several candidate simplifying models, and on which Forward Exchange, as expressed in the example above, was the clear winner: Forward Exchange significantly shifted research subjects attitudes toward politically progressive stances — a gain of 16.5 points as compared to the control groups.

As noted in [*Planning for our future: The contribution of simplifying models to conceptualizing budgets and taxes*](#) (FrameWorks Institute, 2010:17) we tested the Forward Exchange simplifying model both for its underlying metaphorical concept (that budgets and the taxes that fund them spread out the cost of public goods over time, in a *forward exchange*) and in terms of the specific linguistic execution of its concept (*forward exchange*). In this way, we can be sure that the model represents both an effective metaphorical concept as well as an effective expression of the concept. For these reasons, while a certain latitude and flexibility in use and application are to be expected, even encouraged, the specific concept and language that appear in the report have empirically demonstrated effectiveness.

3. Talk about budgets before taxes and define budgets as collective priorities.
4. Talk about taxes as part of realizing these priorities — the way we get things done.
5. Use a practical, pragmatic tone to explain where your state or community needs to go and how the process of budgeting and taxation can get it there.
6. 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.

DON'T:

1. Evoke prime discussions with explanations of taxes as investments.
2. Prime discussions with fairness. Use other values at the top of the communication and explain the taxation strategy as an end to achieve tax equity.
3. Talk about taxes without explaining that taxes have a purpose: They pay for goods and services that citizens rely upon.

4. Evoke consumerist thinking — by evoking “getting what you pay for,” referring to personal benefits from tax payments, or evoking dues, return on investment, etc.
5. Use an analogy of household budgets to explain public budgets.
6. Evoke comparisons between ideal and real budgets.

In sum, 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 the means. The value of Prevention and simplifying model of Forward Exchange provide those 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, the framing strategies reported here 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.

An example of putting the value of Prevention and the simplifying model of Forward Exchange follows, but communicators can find many more examples for framing in the field in our [Talking about Budgets and Taxes toolkit](#)^{viii}.

The current economic downturn has created particular challenges that must be addressed for the state to prosper. Instead of postponing our response to fiscal problems, we should use our resources today to prevent them from becoming worse. When we postpone dealing with problems, they get bigger and cost more to fix later on.

It is important to remember that budgets and the taxes that support them are a system of forward exchange — we pay taxes forward, not for immediate exchanges for goods and services but so that we have them available in the future. In the same way, we have public goods and services now (schools, bridges, libraries, roads, fuel assistance) because of taxes paid in the past. Trying to interrupt the forward exchange by cutting taxes or essential services now can leave beneficiaries in the future behind, both in the sense that costs will be higher and that meeting higher needs will be unaffordable.

Because the state budget is the instrument we have for planning for the future, the problems faced by communities are best solved by re-examining our state budget and having conversations about shared priorities.

III. Exposing Gaps and Traps in Public Thinking

Gaps in Public Thinking:

Experts often assume that the public has knowledge which it does not have. We refer to gaps in understanding as those where the model that is employed by the public to think about the concept is dissonant from the experts' understanding. While problematic if left unaddressed, these gaps also represent promising slots for frame elements such as values and simplifying models to fill and bridge the gap between the way that experts and advocates understand these issues. We begin our discussion with an explanation of the significant gaps in public understanding, and then move to a cautionary tale of often-deployed framing strategies that our research has found to, instead, trap public thinking in unproductive routes and ruts.

Gap #1: The relationship between budgets and taxes. 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 as bureaucratic, wasteful and politically charged.

Gap #2: Transparency of process. 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.

Gap #3: The future impact of present-day budgeting decisions. Experts and advocates understand a multi-year process in which indebtedness and/or future investment 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 discourse about government.

Traps in Public Thinking:

In the following section, we list those aspects of commonly deployed communications strategies that, while appearing to offer advantages, in fact trap thinking in dominant and destructive patterns. 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.** As explained previously in this Memo, the cultural models of “Government as It” (corrupt politicians) and “Government as Them” (undifferentiated bureaucracy) are highly accessible to people, and so are readily relied on when considering 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.^{ix}
- b) **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.
- c) **The Fairness Trap. Fairness is a value the public often uses to think about and evaluate the relationship between budgets and taxes, but this is highly problematic for progressive tax policy.** 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 people think the easiest and most available way to make taxes “fair” is having everyone pay the same amount, e.g., a flat tax.

What happens if we do not redirect this thinking? 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 idea of 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 the section on Traps and Cognitive Holes for more on this point).

- d) **The Consumerist Trap.** Like the Fairness Trap above, consumerist appeals that focus on what individuals receive from their tax contributions, in the form of discrete services, 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, via communications that encourage people to consider what they’re getting out for what

they're putting in, is simply an invitation to a negative assessment of whether or not they are getting their money's worth out of government.

- e) **The Household Budget Trap.** By reminding people that they budget for their household in much the same way that government does, communicators will evoke standards of individual discipline and sacrifice. Once evoked, thinking will revert to negative assessments of government's lack of "discipline" or ability to prioritize needs over wants.

FrameWorks tested the effects of introducing a household budget frame^x, and observed that the 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 short, when standards for personal budgets and budgeting are applied in understanding public budgets, people find the latter in violation of those standards — of responsibility and belt-tightening — and conclude that government is not playing by the rules. Thus, budgets and budgeting are easily subsumed by the dominant government discourse. As one participant in a peer discourse session 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).

In addition, when comparing household budgets to government budgets, people explain the outcomes of government budgeting processes with mentalist patterns of thinking — in other words, in terms of poor motivation such as lack of discipline or irresponsibility. They assume that government is 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 any body 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)*

- f) **The Investment Trap.** When thinking about taxes as Investment, people tend to focus on the risks associated with investing and the fact that investments are made through individual choices. 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 (what they consider to be) irresponsible government actors.

In sum, the value of investment did not fit well with the target domain of taxes. As one participant in a peer discourse session 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). Another 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 Paying Now or Paying More Later^{xi} and this particular frame worked better than the more amorphous notion of investment. Instead, this frame, which articulated the need for a long-term perspective when making budget decisions, 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 [the concept of investment] ... 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).

- g) **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. This effectively shuts down thinking about solutions. While people are often able to admit that taxes and budgets should be aligned and should support our country’s priorities, an idealistic tone can quickly derail that assessment in favor of the conclusion that, in fact, our country’s tax system is not serving the ideal. A more pragmatic tone will help to avoid this tone trap.

Final Thoughts

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. **Agency, transparency and participation in the process are all lacking and all are necessary preconditions for reframing budgets and taxes.** When citizens in our peer discourse sessions were engaged with the complex tasks of 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. We would add, however, that citizen engagement without reframes is unlikely to accomplish this. 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 budget 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.”

Due to the economic downturn that began in 2009, budget and tax issues have appeared on the public agenda with heightened visibility. Two news articles in April 2009 prefigured the discussions FrameWorks held 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^{xii}.

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; 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. If the trends captured in these news reports continue, the handwriting is on the wall for revolt for advocates attempting to communicate about these issues, because according to current public thinking, the only solution is for the government to “butt out.”

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 Reports from cognitive interviews and peer discourse sessions, completed in 2009, can be found here: <http://www.frameworksinstitute.org/budgetsandtaxes.html>

ⁱⁱ Bales, S.N. (2006). *How to talk about government: A FrameWorks Message Memo*. Washington, DC: FrameWorks Institute. www.frameworksinstitute.org/assets/files/PDF_govt/GOVmessageMemo.pdf.

ⁱⁱⁱ http://www.frameworksinstitute.org/assets/files/PDF_govt/publicStructures.pdf

^{iv} FrameWorks Institute (2010). *Planning for our future: The contribution of simplifying models to conceptualizing budgets and taxes*. Washington, DC: FrameWorks Institute. This research report can be found here: http://www.frameworksinstitute.org/assets/files/budgets_taxes/planningforourfuture_budgetstaxes.pdf

^v Reich, R.B. (1987) *Tales of a new America*. New York, NY: Times Books.

^{vi} Simon, A. (2010). *An ounce of prevention: Experimental research in Strategic Frame Analysis™ to identify effective issue frames for public budgeting and taxation systems*. Washington, DC: FrameWorks Institute. Report can be found here:

http://www.frameworksinstitute.org/assets/files/budgets_taxes/BudgetsAndTaxesOunceOfPrevention.pdf

^{vii} see Simon (2010) for a full list of dependent measures; but attitudinal measures included items such as increasing taxes on the wealthy to address state budget crises; protecting low-income families by ensuring budgets fund jobs and provide services; agreeing that budget cuts during a recession can hurt state economies, etc.

^{viii} The toolkit can be accessed here: <http://frameworksinstitute.org/toolkits/bt/>

^{ix} see FrameWorks Institute's research, *How to Talk About Government*, which can be found here: <http://www.frameworksinstitute.org/government.html>

^x 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?

^{xi} 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 paying now or paying later a good way to think about budgets and taxes?

^{xii} These signs are selected by FrameWorks from a larger sample in the newspaper.