**ATF ANALYSIS OF TOPOS TAX MESSAGE RESEARCH**

**May 12, 2016**

**WHAT IS TOPOS?**

Supported by some of ATF’s core funders, The Topos Partnership was tasked with researching public attitudes about public revenue and to create a framework for a constructive dialogue about taxes.

Topos’ three experts are a cognitive linguist, a public opinion strategist and a cultural anthropologist. The research for this project included “ethnography, cognitive elicitations, media analysis, focus groups” and one online quantitative survey. “It aims to assess the most fundamental aspects of the current cultural and cognitive landscape.”

**It’s important to accept that this is not political research. It’s not about engaging activists. It’s not about asking people to do anything. It’s about a broader “paradigm change” that requires speaking to some people who will never come close to voting with us, even if they ultimately agree with our logic.**

**Topos strives for messages that appeal to everyone and offend no one** – as opposed to political research that looks for messages that activate the base, win over swing voters and doesn’t worry about which messages that are most/least acceptable to opponents.

As a result, **ATF can learn from the Topos research, but we do not embrace all of their recommendations.** ATF thinks it is worth sharing this work – even with its limitations.

For instance, the Topos research raises serious questions about using the phrase “fair share of taxes.” Their argument is that the concept of “fairness” can’t be the power of the message. It’s too open to interpretation. It doesn’t build consensus. It will turn off conservatives. Topos doesn’t like values messages.

In Topos’ qualitative research, when asked the benefit of removing corporate tax breaks, the overwhelming answer was “more money” to fund things that are important, like schools or infrastructure.

Rarely was a justice message or tax fairness message mentioned. And when it was, it was about getting money from the 1% to pay for things we all need – still a revenue argument – not a “level the playing field” type argument.

**Considering ATF’s goals and our audience, a fairness message still works for us. It’s in our name, after all. We can’t hide from it. But it may be worth more as the means to an end than as the end goal itself.**

We know how well the concept of tax fairness tests with our base, and often even stronger with swing voters. It is also an effective argument in an era when skepticism of government and government spending are so high. At the same time, **a fairness message does not get people to recognize the value of government and the good things government accomplishes.** Our long-term success rests on those foundations. Yet, those are tougher sells in this anti-Washington environment. We don’t have the final answer yet.

**TOPLINE MESSAGE**

Topos believes the key to a constructive dialogue about taxes is tying together a spending narrative with a revenue narrative. The winning argument does not assign an emotional value, like patriotism or fairness, to paying taxes. The winning argument is that taxes fund the common good.

**Topos’ overall message framework is:** **“Cleaning up the tax code will pay for thriving communities.”**

Topos urges messages about:

* communal benefits, rather than personal benefits
* aspirations, rather than current shortfalls or threats

These types of messages will appeal to the widest swath of people. **While activists in our base will agree with them, they are less likely to be moved to act by these types of messages than they would be by sharper, more confrontational and more urgent rhetoric.**

That said, there is value in Topos’ work. **The core construction of their central message is clean, logical and we can use it as a model, even if the tone is not exactly what we would want.**

**Spending Narrative:** **“A strong and prosperous society is built on the foundations that are paid for with taxes.**”

Topos goes broad, urging a big-picture approach that focuses on non-controversial public successes with universal support (like “good schools” and “safe roads,” rather than successful programs that serve narrower populations (like food stamps or the EITC).

They say: “Reminding people of the shared benefits of public revenue clearly shifts how they feel.”

**The spending side is the core message. It’s why there are taxes in the first place. It’s extremely important to remind people they are getting something and not just sending their tax dollars into a black hole** – which was one of the actual negative comments about taxes from Topos’ focus groups.

**Revenue Narrative: “We need to reform the tax code by eliminating tax breaks the powerful have forced in.”**

While this is not how we recommend talking, we like that Topos combines a progressive special-interest message with a conservative tax-simplification message. It implies that the tax code is so complex because of all the gifts to powerful special interests.

Eliminating tax breaks is also where Topos says we can find the money. This message implies new revenue will come from someone else (someone who can afford it), and not from you. Hart Research’s work for ATF showed that, too.

**Topos steers clear of a tax fairness argument, but they do want to tap into the resentment taxpayers feel towards those who don’t pay their fair share.** Their survey shows one-third of people say this is what bothers them most about paying taxes. But they also want to avoid alienating conservatives who are offended by the concept of paying a “fair share” of taxes – **people ATF isn’t concerned about**.

**Combined, Topos’ topline message is: “Cleaning up the tax code will pay for thriving communities.”**

We all benefit from the revenue created by taking away special interests’ tax breaks. But Topos doesn’t want to make anyone the villain and they don’t want to get specific about what the money will pay for.

ATF can use that construction – combining a spending message with a revenue message – but a political narrative is helped by having a bad guy, and urgency is created by naming a specific program that may be under attack for budget cuts.

ATF’s version would be something like: “Requiring big corporations and the wealthy to pay their fair share of taxes will allow us to create an economy that works for everyone.” OR “Requiring big corporations and the wealthy to pay what they owe will allow us to create an economy that works for everyone.” This becomes not just a tax fairness message, but also a revenue & spending message (especially the second one).

Urgency can be added by tailoring the message to a specific priority issue. For example: “Requiring big corporations and the wealthy to pay what they owe would mean seniors won’t have to pay more for their Medicare.” Or “If big corporations and the wealthy pay what they owe, there will be enough money to avoid cuts to Head Start serving millions of children.”

**TOPOS’ RECOMMENDED MESSAGE FRAME**

Overall, Topos’ recommends the message frame include:

* The Common good

 What benefits us all, not just one group

* Foundational systems

Systems that are the “foundations” of strong communities, like schools, roads, health systems that benefit all of us

* Connect the dots to what taxes pay for

 “Less emphasis on taxes and dollars,” more emphasis on what revenue pays for;

 “You can’t get something for nothing”

* Achievements and goals

“Offer a picture of what we aspire to and what we are achieving, rather than focus on problems and shortfalls”;

Avoid pointing to the failures of government

* Reforming the tax code

Provides resources AND reform government;

“’Cleaning up’ is a useful metaphor for reform”;

Hit the revenue and good-government messages

* Manipulation, not wealth, is the enemy

“Funnel populist energy toward how powerful special interests manipulate the tax code to serve their own ends. This is more focused than a general resentment of ‘the wealthy.’”

**Topos is making the broken tax code into the enemy, not the wealthy or any specific corporation.**

**This is not necessarily ATF’s view.** Naming tax-dodging corporations illustrates the problem, excites our base and potential supporters, and provides narrative for the media. ATF has a broader view and the problem is both the system and the bad actors who abuse it. The system needs to be changed but corporations abusing the system need to be held accountable.

**TOPOS’ FRAMING CHECKLIST**

ATF does not fully subscribe to the recommendations below, but we provide it to have a full picture of Topos’s recommendations.

**Do’s** **Don’ts**

“We” – make it about the audience Focus on benefits to narrow groups

What the money pays for Problems or shortfalls

Either/Or choices- tradeoffs The word “Taxes” – the focusing on the

Process/means instead of the end/goals

Powerful interests inserting their breaks into The word “Fairness” – vague, undefined

the tax code assumptions

Connect the dots between investments Blind optimism – “happy talk” about gov’t

and our well being/prosperity

Places – use local benefits to public investments Negative talk about government

Examples of beneficial public investments

Revenue from closing “Tax Breaks”

Aspirations, proud tone

**Good Words Bad Words**

Thriving communities depend on things like … Taxes pay for things we enjoy

XX is key to our quality of life/prosperity XX is broken/failing

We need to clean up tax breaks We need more taxes

We could accomplish more if we get rid of We don’t have enough funding

wasteful tax breaks….

Thriving communities Helping people

Our kids/our communities/our families need … Kids/people/families need …

We lose billions in tax breaks We need tax reform

Powerful interests should no longer be Wealthy people should pay their fair share

allowed to create special tax breaks

Those at the top are rigging the tax code to The wealthy can afford to pay more

benefit themselves

We need to clean up tax breaks so that

everyone, including those at the top,

pays what they owe

Investing in our schools, healthcare, roads and We need to restore funding to vital

bridges pays off for everyone programs

**CONCLUSION**

Topos’ overall message framework – **“Cleaning up the tax code will pay for thriving communities”** – is more watered down than something ATF or our allies would use.

But there is real value in combining a spending message with a revenue message on taxes. It certainly can do more to break down the public’s cynicism about government, and that will ultimately serve us better as we advocate for more revenue for more government spending.

Using Topos’ core construction, our generic message construction would be

**“Ending tax breaks for corporations and the rich would pay for [things we care about.]”**

**OR**

**“Making corporations and the rich pay their fair share of taxes would allow us to invest in our schools, health care and roads.**

For our campaign on corporate taxes and offshore profits, the message that fits the Topos construction would be something like:

**“If corporations pay what they owe on their offshore profits we can invest in [an economy that works for everyone].”**

 Revenue Story Spending Story

## DRAFT Recommended Messaging on Taxes and the Economy DRAFT

**NOTE: We are going to have these messages reviewed by Topos and groups working in the field.**

## *These messages are based on a half dozen rigorous polls conducted by* [*Hart Research Associates*](http://www.hartresearch.com/) *on behalf of Americans for Tax Fairness and other clients. It has been updated to include the work done by Topos: “Taxlandia: Building Public Will for Revenue.”*

## If corporations and the wealthy pay their fair share of taxes, we can create an economy that works for everyone.

##### We need an economy that works for all of us, not just the wealthy few. If corporations and the wealthy pay their fair share of taxes, we can all share in the promise of America.

##### Strong and prosperous communities and families are built on the foundations that are paid for with taxes: good schools, safe neighborhoods, good roads and transit systems, a clean environment, the fight against terrorism and a secure retirement.

##### We all benefit if we have enough resources to invest in our schools, healthcare, roads and bridges.

## Corporations and the wealthy have rigged the tax system to benefit themselves at the expense of the rest of us.

##### Powerful and wealthy special interests have created their own special tax system. We could accomplish a lot more in America if we get rid of their giant loopholes and wasteful tax breaks.

##### When big corporations and the rich don’t pay what they owe, the rest of us pick up the tab. American families end up paying higher taxes or getting fewer services, and the country goes deeper into debt.

* Our elected officials should work for the common good, and not help the wealthy and the powerful benefit themselves at the expense of the rest of us.

## We can’t get a fair shot when the deck is stacked against working Americans and in favor of the wealthy and big corporations.

##### Our country should provide opportunity for all. No one is guaranteed success in America, but everyone deserves a fair shot to succeed. The promise of America should be for everyone, not just for the rich and powerful.

* Too many politicians have stacked the deck in favor of their wealthy campaign contributors and corporate interests while the rest of us get stuck with tab.
* Many big profitable corporations – such as GE, Pfizer, and Verizon – have gone years without paying any taxes at all. When they don’t pay, the rest of us have to fill the gaps.
* Many of these big and profitable corporations spend more for lobbyists in Washington to protect tax loopholes than they pay in income taxes to the government.

## Corporations holding profits offshore owe $700 billion in U.S. taxes. They should pay what they owe!

##### Our tax system should not provide tax breaks to corporations that shift jobs and profits offshore.

##### American corporations have $2.4 trillion in profits stashed offshore, most of it in tax havens. As long as the money is offshore, companies dodge paying up to $700 billion in U.S. taxes on it. Congress should close the loopholes that let corporations dodge taxes by keeping their profits offshore.

* Apple has $200 billion in profits offshore, on which it owes $60 billion in U.S. taxes. The billions Apple isn’t paying in taxes would make America stronger if it were invested in education, medical research or rebuilding our roads and bridges.

##### Congress has to choose between investing in [an economy that works for everyone/substitute your issue] and allowing a handful of large corporations to continue dodging the taxes they owe on their offshore profits.

##### It’s time to stop corporate tax dodging and invest in America again. Multinational corporations are dodging up to $700 billion in taxes they already owe. We need that money to [invest in an economy that works for everyone/substitute your top issue.]

##### If we close tax loopholes allowing corporations to shift jobs and hide profits offshore, we can raise billions of dollars to invest in America. We could make our classrooms less crowded, improve roads and bridges, and find new medical cures.

#####

## If corporations and the rich pay their fair share, the economy will work better for everyone.

##### To create strong and prosperous communities, we need the rich and big corporations to pay their fair share of taxes.

##### If big corporations pay the taxes they owe, we can level the playing field for small businesses that create jobs in America. It’s about time big corporations played by the same rules as Main Street businesses.

* We could replace all the lead water pipes in America so there are no more Flint, Michigans, if Apple pays the $60 billion in taxes it owes on its offshore profits.

##### Instead of making seniors pay more for Medicare or cutting Social Security benefits, we should close tax loopholes that allow large corporations to hide profits offshore.

##### Instead of cutting funding for repairing our roads and bridges, we should close the tax loopholes that let wealthy investors pay lower tax rates than middle-class families pay.

##### Instead of cutting funding for teachers and firefighters, we should stop letting big corporations get tax breaks for paying their CEOs’ huge salaries.