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Tax justice communications guide

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Introduction

Oxfam Australia has convened a new coalition of civil society organisations, unions, community groups, think tanks and advocates working across poverty, inequality, housing, policy and social services. The new alliance seeks to build public support for a fairer tax system - one where the very wealthy contribute their fair share, and the revenue is used to fund the services and supports Australians rely on.

To support this effort, Oxfam engaged Essential to build a strong evidence base to guide the campaign's overarching narratives and communications.

This guide is the practical output of Essential's research. It translates four phases of public opinion research into messages, frames and language that shift the people the campaign needs to move.

It is written for Oxfam and its tax justice campaign partners: campaigners, spokespeople, content creators, and the alliance partners who will carry the messaging into their own channels. It assumes campaign literacy but aims to avoid jargon so that allies can pick it up and use it without translation.

The purpose of this messaging guide is to move the persuadable middle to increased support for *progressive tax reforms*, not to motivate or shift people who already agree with us.

The four-stage research program demonstrated that these are Australians who support fairer tax in principle, but are held back by self-interest. This is driven by fear of personal impact and a resistance to support reforms they don't see as connected to a problem that affects them personally; alongside distrust that governments will spend the money well.

Everything in this guide is built around reaching new audiences who are not already on board with a tax reform agenda.

Use this guide to:

- Frame the problem and the solution in language that moves the middle, not just the base
- Build message discipline across the alliance so partners reinforce each other rather than talking past each other
- Equip campaigners and spokespeople to respond confidently to counterarguments and attacks
- Maintain consistent narratives over a long campaign where the policy debate and specifics will keep moving

How the research was done

The recommendations in this guide are drawn from a four-phase research program conducted between late 2025 and early 2026:

1. **Omnibus snapshot.** A short set of benchmark questions run on a nationally representative sample to map where public opinion sits on tax, fairness and reform.
2. **Exploratory qualitative research.** Six focus groups across strong supporters, soft supporters, neutrals and opponents, exploring how people talk about tax in their own words.
3. **Iterative qualitative testing.** Further two focus groups testing draft frames, narratives and words against the middle audience.
4. **Quantitative validation.** A nationally representative survey of n=2000 Australians aged 18+, testing four full narratives, messenger combinations, policy framings and messaging choices, measuring attitudinal shift before and after exposure.

Things to keep in mind as you read this guide

1. Messages for shift, not popularity.

This research was designed to identify what moves the persuadable middle, not to rank what is already popular. Those are two different questions, and the guide answers the first one. Some of what performs best as shift language will not be the language campaigners currently use, and some of it may feel uncomfortable.

This messaging guide is to help with the development of public facing communications; it is not intended to be a guide on how to talk to decision makers (i.e. politicians) or what we put in policy platforms, submissions or open letters.

2. The rhetoric is not the policy.

The words used to move the middle are not necessarily the same as campaign or policy goals. For example, a recommendation to talk about "people earning over $500,000" is not a recommendation to restrict the policy demands to $500,000. It is a recommendation about what gives the middle audience permission to listen further and come with you. The policy ask and the framing language are separate decisions, and this guide addresses language. Setting the standard of success that governments can be held to is important, but it can't come at the expense of losing large groups of people in the middle. We must do both.

3. Who we're trying to reach (the persuadable middle).

This group is not our base. Their views on tax reform aren't firmly set and they don't hold strong opinions either way. They are open to being brought along.

Strategic context and campaign objectives

The campaign is launching into a political window that rarely opens. The Albanese Labor government was re-elected with a decisive majority in May 2025, and one year into its second term put tax reform on the national agenda. The 2026-27 federal budget, handed down on 12 May 2026, includes reforms to the capital gains tax discount, negative gearing, and family trusts.

On one hand, the government:

- has shifted in its rhetoric to centre the need to ‘rebalance’ the tax system (largely in line with insights from this project);
- passed the Division 296 reform taxing superannuation balances above $3 million;
- is pursuing significant changes to the CGT discount, negative gearing and family trusts; and
- built a certain degree of cross-sector consensus at the October 2025 Economic Reform Roundtable that the tax system is overly generous to older and wealthier Australians.

On the other hand:

- there is substantial push back on key budget measures from special interest groups that is harnessing the opposing narratives that we know will be extremely effective with the middle audience. The narratives centre around: self-interest, ambition and aspiration to harness tax concessions in the future: e.g. ‘politicians used the tax breaks and now say you can’t’, and scare campaigns around ‘death taxes’, ineffectiveness (won’t result in more homes etc.) and more;
- a strong undercurrent of reform caution remains within federal Labor, in part due to its losses at previous elections running on more ambitious tax reform policies;
- the property lobby, construction industry groups, sections of the tech industry, start-up sector and small business community are mobilising against key budget measures;
- both the Coalition and One Nation are positioning to aggressively oppose both current and potential reforms along similar effective narrative lines e.g. “tax grab”;
- the government’s own tax cut policies and day-to-day messaging reinforce the public narrative that less tax is better tax, narrowing the political space for structural reform.

The middle audience is primed to believe our opponents' messages, and the self-interest trigger will make this issue a voting issue.

How far the government is willing to go will be shaped, in large part, by what the public is prepared to support and what decision-makers believe they can defend in the face of attacks. The campaign's job is to widen that political space.

To do that, the messaging in this guide is designed to support three campaign objectives:

1. Move the persuadable middle from in-principle support for progressive tax reform, caution or indifference to more active support for reform. This is the central persuasion task.

2. Create political permission (and the clear perception of it) for government to act. Decision-makers move further on tax reform when they believe the public will reward it, or at least will not punish it. The campaign must shift that political calculation.

3. Undermine the credibility of anti-reform attacks before they take hold. The playbook is well-rehearsed - "tax grab", "hurts small businesses and their workers", "government waste". Inoculating the middle audience against those attacks is critical.

The campaign can lead by example, showing allies in government and civil society what stories and language shift people towards progressive tax reform. Demonstrating success is the best way to get governments to pick up our evidence-based narrative and run with it.

Key research insights

Fairness is the winning frame – rebalance the system

Three in four Australians agree the tax system needs to be rebalanced so that those who can afford to contribute more, do. This is not a narrow progressive position. It is the settled mainstream view, and it holds across age, income and political lines. The research tested four full narratives against the middle audience: multinational tax avoidance, system rebalancing, cost of living, and generational opportunity. The two fairness-based narratives - multinational tax avoidance and rebalancing - outperformed the others on both overall support shift and on the depth of conviction they produced. Every message in this guide is built to sit inside the fairness frame, because that is the frame the middle audience is already most open to.

Barrier one: Self-interest is the dominant filter

In-principle support for reform sits on top of a much stronger filter: personal impact. Two in three Australians say they support tax reform only as long as it doesn't impact them. The middle audience runs every message through a self-interest check before they register anything else - does this mean I pay more? Does this mean I lose something I have (or may have in the future)? If the answer is yes or unclear, support collapses. If the answer is clearly no, they stay open. The practical implication is that every message in the campaign has to give the middle audience permission to stay in the room before it can do any other work on persuasion for specific tax policies.

The fear of personal impact is very strong but mostly imagined

The fear that any reform will have personal impacts is real (and in many cases assumed to be true), but only a small proportion of people have used tax concessions. For example, only one in five Australians who say they worry about being negatively affected by changes to the capital gains tax discount have ever actually benefited from it. The rest are protecting a perceived interest they do not have, or a future interest they are unlikely to have. It means the middle audience's defensive posture is largely a misreading of their own situation, and that this challenge is not to overcome a real loss but to understand and rule out an imagined one. Narrow, dollar-based definitions of who is affected are the most powerful tool for doing that.

Barrier two: Distrust in government fuels expectation of policy failure

After personal impact, the next biggest brake on support for reform is distrust in government. Many Australians expect additional tax revenue to be wasted, spent on the wrong things, or absorbed before it reaches anything useful. This means campaign messages about what tax reform could fund will fall flat unless they are paired with evidence that the government can actually deliver it.

The three practical ways to deal with this problem are:

1. tie revenue to specific, tangible outcomes rather than vague categories like "services";
2. use concrete examples of what the government has delivered in living memory, with the (COVID income supports being are the strongest of these but examples such as fee-free TAFE, lowered HECS debt and the upcoming WATO will work as well)
3. name specific spending choices or comparisons where the evidence supports it, such as landlord subsidies versus public housing.

The campaign cannot dismiss or ignore this distrust. It must acknowledge the middle audiences' distrust as legitimate and design around it, otherwise they will switch off.

More information is not automatically more support

The campaign should lead with storytelling about the fairness problem and villains, not with facts and explanations.

The intuitive move for advocates is to explain how the tax system works and expect support to follow once misconceptions are corrected. This does not happen in many instances with the middle audience. Increasing access to information about the tax system had no predictive relationship with support for progressive reform. In fact, education that shrinks the neutral group can push those people either way - toward support or toward opposition - depending on what the new information activates in perception or underlying motivations. Information can just as easily surface a loss-frame ("so that could affect me?") as a fairness-frame ("so the rich are getting away with it?").

The safest villain: "multinationals avoiding tax" and "the very rich" with a dollar figure. (*This is a messaging finding, not a direction on policy focus.*)

Multinationals are the strongest villain in the narrative testing, but where the alliance chooses to concentrate its advocacy is a separate decision shaped by the political moment. What follows is about the language and frames that shift the middle audience.

It is also possible to use multinationals in the overarching campaign narrative, even when an immediate policy priority has nothing to do with them (e.g CGT), because the problem that resonates most with the middle audience is an unbalanced/unfair tax system overall – and not specific to individual policies.

The research tested a range of ways to name who is being asked to contribute more. Two findings matter most. First, multinational tax avoidance is the safest and strongest villain. The multinational narrative was the strongest performer in the validation testing on both overall support and credibility, because multinationals are an external corporate actor that does not trigger the middle audience's self-interest filter. Nobody in the middle audience worries they will one day become a multinational. Second, when the campaign talks about wealthy Australians, dollar figures (for example $500,000+ or $350,000+) work better than percentage categories ("the top 1%", "the top 5%"). Dollar figures give the middle audience something concrete to measure themselves against, and, importantly, to rule themselves out of. Percentages leave the door open to the fear that "maybe that means me".

Understanding the persuadable target ‘middle audience’

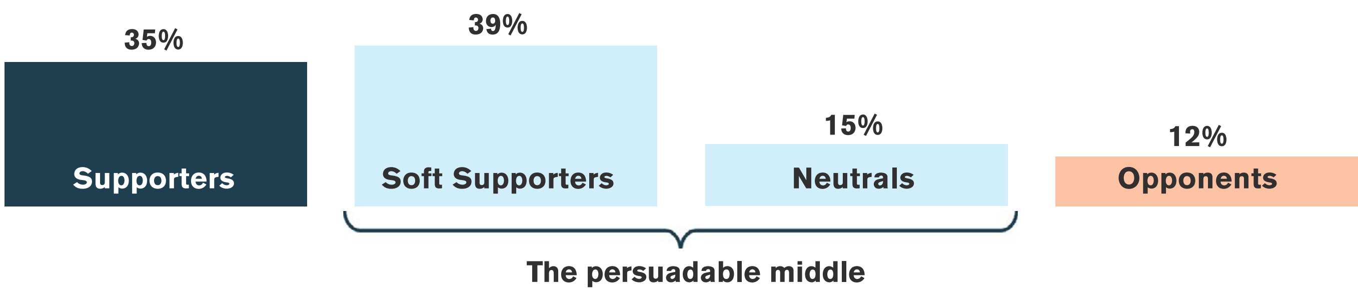
As well as activating our base, tax justice campaigns must build more support and grow numbers backing reform in order to create the electoral environment that enables more ambitious policy reform.

Therefore, a focus on the persuadable middle is recommended: a large, diverse group of Australians identified in the research who are not entrenched supporters or opponents, and who the research shows are open to reform in principle but cautious in practice. This is where the messaging in this guide is designed to land, and where it is most likely to move people.

Based on findings from the initial quantitative snapshot, the audience was segmented on a benchmark question designed to test support for a shift in tax contribution: The Australian tax system needs to be reformed to reduce tax paid by lower income people and increase tax paid by wealthy people and large businesses.

The question serves as a proxy for the support for rebalancing tax to be more progressive, rather than as support for larger government or increased tax for services. We divided the Australian adult population into four attitudinal segments.

Australian adult population: Four attitudinal segments.



These segments are not intended as a comprehensive classification of where Australians sit on tax reform more broadly. They are a tool for messaging and campaign decisions.

Supporters are already largely inside the tent. The job there is to mobilise, not persuade. Opponents, taken as a whole, are not the target audience for this campaign’s messaging, are a relatively small group, and attempting to argue them around is likely to waste effort and provoke the attacks the campaign would rather pre-empt. That leaves the 54% in the middle - Soft Supporters plus Neutrals - as the focus. However, a further upside sits at the margin: the narrative testing shows that a smaller “soft” subset of the opponents group, around 6-7% of the population, is reachable by the same narratives that move the middle. If the core messaging holds, the campaign picks up a portion of that group as well.

Who the persuadable middle is

While this guide refers to the middle as a single group, it is far from homogeneous. Demographically it is unremarkable. There is no sharp age skew, no sharp gender skew, and no sharp political lean. Soft supporters tilt slightly towards feeling financially comfortable; Neutrals sit roughly where the general population sits on income and life stage. The middle looks a lot like the country.

What defines the middle is not who they are but how they think about tax. The key research insights outlined above - particularly the self-interest filter, the imagined fear of personal impact, and the distrust gap - are the defining features of this group.

How the segments differ

The four segments share a broadly similar orientation towards fairness but come at it from different starting points. The table below summarises what the research shows about each of them and what that implies for how the campaign should talk to them.

Keep energising your base - the people who already support tax reform AND take action.

Continue using the language you currently use to communicate with your supporters, you already know what resonates with them. The following guide offers insights into the language that can help engage new audiences and provides direction on what does and doesn't work for them.

Segment	Who they are and key tension	Message strategy
Supporters (35%)	▪ Slightly older (41% aged 55+), slight female skew (55%), slight skew towards struggling financially. ▪ Think the tax system is unfair. ▪ Less likely than the middle to believe they could access tax concessions in future. ▪ Already confident reforms would benefit most Australians, but don't believe the government will actually deliver them. ▪ Their block is cynicism about action, not doubt about the case.	▪ Mobilise, don't persuade. ▪ Give them signs of political momentum, evidence that reform is possible, and roles in the campaign. ▪ There is no need to re-argue the case with them, they already hold it. ▪ This is the group to draft as advocates, amplifiers and organisers, not as an audience for shift messaging.

Soft supporters (39%)	▪ No gender or age skew. ▪ Slight skew towards feeling financially comfortable. ▪ Agree with progressive reform in principle and believe it would benefit the majority, but are significantly more likely than average to think the current tax system is also reasonably fair, and to think they may benefit from existing tax arrangements in the future. ▪ Self-interest is the lever that swings them in either direction.	▪ Reinforce the fairness frame and give them clear permission to stay with reassurance that there is individual benefit. ▪ Use narrow, dollar-based definitions of who is being asked to contribute more. ▪ Make the benefits tangible and personal without drifting into tax-cut framing. ▪ Avoid anything that reads as targeting ordinary Australians or the aspirations they hold for themselves. ▪ The multinational and rebalance narratives are the strongest performers with this group in the testing.
Neutrals (15%)	▪ Very slight female skew (54%), no age or financial skew. ▪ Significantly more likely to feel neutral about the tax system overall. ▪ Don't feel knowledgeable about tax and are less likely to pay attention to news and debate about it. ▪ Less confident than Soft Supporters that reform would benefit most Australians. ▪ The research shows that adding information can push them towards support or towards opposition, depending on what the information activates.	▪ Lead with problem-solution story, and an example. ▪ Keep the message simple, concrete and anchored in everyday experience. ▪ Avoid statistics-heavy or policy-dense content, which is more likely to surface loss-frames than fairness-frames for this group. ▪ Trusted messengers matter more here than anywhere else. ▪ This is the hardest sub-group in the middle to shift, and the one where messaging discipline matters most.
Opponents (12%)	▪ More likely to be male (64%), no age skew, slight skew towards feeling financially comfortable. ▪ Significantly more skeptical than the rest of the population that reform would benefit most Australians. ▪ More likely to have personally used tax arrangements in the past. ▪ They see themselves as having something to lose from reform, and at the hard end of the segment they see the whole reform project as ideological or punitive.	▪ Do not design primary messaging around this group. ▪ However, the narrative testing shows that the same fairness and multinational narratives that move the middle also shift soft opponents (picks up a portion of this group for free). ▪ Do not chase the hard end. Effort there yields little and tends to activate the attacks the campaign is trying to pre-empt.

The primary communications challenge

Turn in-principle support for fairer tax into active support for reforms without losing people at the self-interest check, or in attacks against specific tax reform policies.

The basic proposition - that the tax system should be rebalanced - already has strong majority agreement. Uncontested and without detail, the campaign has the argument. What it does not yet have is the middle audience's permission and trust to apply the argument to their own reality. Support is not deep enough to withstand attacks on specific policies.

The task is not to build support from scratch or educate. It is to convert in-principle agreement into active support, by getting past the self-interest filter and the trust gap with a story that defines the problem and solution on terms that resonate.

The middle audience's contradictions don't necessarily need to be resolved before a message can land and increase support for reform. The better challenge is to treat them as conditions that our narrative has to land inside.

A note on potential collective-benefit messages

Effective persuasion on tax will meet the middle audience a step ahead of where they are, not a mile ahead - the difference between 'we need to rebalance the system to get more from the super-rich' and 'we need to gather more tax in order to fund public services.'

Given our ambitious long-term goals, a reasonable instinct is to look for a message that gets the middle audience to accept a personal cost because society as a whole would be better off.

We must face an unpleasant reality in what the research shows about what this does.

When the middle audience opposes a specific reform or higher taxes in general, it is mostly self-interest - either a fear of being worse off now, or of losing a benefit they hope to have one day. That points to two ways forward on shifting people's perception.

The first is to help them see which groups are primarily affected (the very wealthy) or at least they are not the primary target of the reform. This is where the evidence is strongest, where we can meaningfully shift people to support progressive tax measures.

The second potential pathway is to get them to accept a personal loss for a collective gain. This is much harder. Even when an audience can be convinced that the collective benefit can be achieved, on its own it does not reliably move the middle on progressive tax measures.

The best available version of this 'collective-benefit message' is a concrete tangible benefit tied directly to the problem the reform fixes. But even then, two things blunt it: the middle audience often doesn't trust government to deliver the benefit, and many don't accept that others should receive it. This means it is better to use collective benefit as a secondary reinforcement to a fairness and rebalancing narrative, not to carry the persuasion on its own.

It is also worth being clear about what would shift self-interest at a deeper level. We know from significant projects over decades that economic and emotional security alongside deeply held cultural and other beliefs, not just messaging, is needed - people who feel financially secure are consistently more generous and more trusting, while financial stress narrows people's focus onto their own situation.

In a cost-of-living crisis, that works against us. Changing how people feel about tax - from a punitive impost to a fair contribution - is a generational project, not something a single narrative can shortcut. It is too many stepping stones across the persuasion river, and jumping the interim steps will cause the middle audience to fall in and drift away from you.

This campaign's job is to move people one or two realistic steps, in the conditions we actually have, not to win the argument we wish we were having.

Meet the middle where they are. The most effective messages aren't the ones that expect audiences to translate shared values into specific policies - they are the ones that connect to where the audience already is and invite them one step closer. Speaking past people to the position we want them to hold is how campaigns lose public support and social license.

Messaging and narrative guide

This section sets out the core ideas and tested messages that should underpin all campaign communications. It is designed to be simple, usable and aligned with what we know moves the middle audience.

Important note to reader

The narrative and problem solution framework in this messaging guide is the story that we want people to understand. It is not designed for use as a block of text that is read out or copied into campaign material, but rather functions as a lens that all the campaign's public communications should be seen through.

For example, how does our media release reinforce it? What elements need to be reworded to reinforce the narrative for a particular audience or community? Think of it as the story of the campaign that must be told in all communications rather than as a campaign publication itself. It is not a public document but a guide to campaigners and advocates to help them understand how key audiences can be moved.

Narrative structure

Every piece of campaign communication should draw on four elements: the problem, who is responsible, the solution, and the benefits. Different materials can lean harder on different elements depending on the audience and moment, but the four pieces need to hang together and point at the same story. This is a scaffold for drafting, not a script to be used verbatim.

1 The problem: the tax system is unbalanced, it's loaded the wrong way

- Lead with the direct contrast between regular workers earning a wage and tax-tricks at the top.
- "Pay tax every pay day", "special breaks and structures", "pay very little tax here" and normal households "carrying more of the load" are tested phrases. Use them where they fit.
- Keep the problem framed as an unfair system that has drifted, not a bad-faith conspiracy. The middle audience hears conspiracy framing as ideological.

2 Who is responsible: the government has let it drift but has the power to fix it

- Multinationals tested as the strongest single villain. Use them freely in the problem and responsibility elements even if your organisation's current political focus sits elsewhere.
- The very rich can be used as a villain to the extent that we can reassure the middle audience that we are not talking about them.
- Treat the government as both contributing to the problem and the only actor who can change things, the middle audience finds this more credible than either blaming or exonerating the government wholesale.

3 The solution: rebalance the system

- "Rebalance the tax system" is the headline verb. It was one of the strongest phrases in the rebalance narrative.
- "Tightening the rules and enforcing them properly" and "tightening special tax breaks" both tested strongly. These are the approved action verbs for specific policy reform, along with "reduce concessions for the super-rich".
- "Loopholes" is fine as descriptive language about the problem. What does not work is building the solution promise around "closing loopholes", because a chunk of the audience does not believe that project is deliverable and the promise tends to attract "they'll just find more" as the response.
- Make it as explicit as possible that the solution does not raise income tax on ordinary wage earners. The phrase "without raising income tax for everyday workers" gives the middle audience the reassurance they need to stay in the conversation.

4 The benefits: less burden and eased pressure for ordinary people, more money for specific services and a fairer system

- "Easing pressure on ordinary households with XYZ", "services actually rely on such as ABC", "rules are fair and not written for a small group at the top", "a fair start for future generations" are tested phrases. Use them where they fit, paired with examples that relate to the problem/solution narrative being used.
- Pair every benefit claim with something the government has credibly delivered before, or a specific delivery mechanism, so the claim does not fall into the trust gap.
- Keep the benefit language concrete. There are specific policies that can be funded – relief from cost of living such as rebates and subsidies for working families, is part of what rebalancing can deliver.
- The middle audience should be able to connect the benefits to themselves.

Overarching narrative

This is the story the campaign is telling. It is a thinking tool for drafting, not a block of text to be used verbatim in campaign materials. Every media release, social post, speech and spokesperson brief should be recognisable as a version of it.

In a fair country, everyone plays their part. People on regular incomes pay tax every payday – it comes out before the money even hits our accounts. That is the deal ordinary everyday people have with the tax system.

Australians want and deserve a fair deal, but this only works if the rules apply the same way at the very top. At the moment they don't.

The super-rich use special breaks and structures to contribute less than ordinary people. Multinational corporations earn billions from Australian customers and then shift profits offshore, so they pay very little or no tax at all here. That means the rest of us are carrying more of the load.

The federal government has responsibility for making Australia's tax system work fairly. Big corporate multinationals and the super-rich aren't going to pay more unless the government makes them.

It's time for the government to rebalance the system so everyone contributes their fair share. We need to tighten the rules and enforce them properly, so multinationals who make money in Australia pay tax in Australia. We need to reduce the special tax breaks that favour a small group at the very top. We need the same basic deal for everyone applied fairly.

If we rebalance the system, it will ease pressure on ordinary households. The services people rely on can get the funding they need. If the very rich contribute their fair share, then the rest of us will carry less of the load to keep Australia running.

The journey we can take the middle audience on

This campaign is not just about what we say - it's about the journey we guide people through.

The middle audience does not arrive at support in one step. They need to be taken through a sequence that builds from recognition of a problem to belief in a solution.

1. **Reveal the bad behaviour and define the villain**

2. **Make the injustice and unfairness visible and stark**

3. **Offer a fair, simple solution**

4. **Name the missing piece - government action**

5. **Paint the benefits and for whom**

Examples

Negative gearing

The self-interest filter is triggered easily on negative gearing, because the middle audience understands it better than some other loopholes and aspires to use it.

Step	Say	Why
1. Reveal the bad behaviour and define the villain.	Super rich landlords building property empires use a tax break wage earners and first home buyers will never access	The villain is the extremely wealthy using the system to get even further ahead, not the family with one rental.
2. Make the injustice stark.	People on a wage pay tax on every dollar, every payday. Someone with a string of investment properties can write off the losses against their wage income and reduce what they pay.	Same country, different rules.
3. Offer a fair, simple solution.	Limit negative gearing to rebalance the system.	Graduated and targeted reduction in concessions for super wealthy property investors so that the system is fairer. The audience cues to "limit", "reduce", "tighten" as deliverable; "abolish" and "remove" are more likely to trigger the loss frame even for people who will never use it.
4. Name the missing piece - government action.	Only the federal government can limit the tax breaks for super rich landlords.	It has let tax concessions drift well past what they were designed for and it has the power to bring them back in.
5. Paint the benefits, and for whom.	This will create less competition for first home buyers at auction and allow us to build more public housing.	Less competition for first home buyers at auction. Money that doesn't have to come from wage earners. Tie it to a concrete delivery choice the audience believes - more public housing rather than more subsidies for landlords - rather than a vague promise about services.

Words to lead with: "super rich landlords", "property empires", "landlords with multiple properties", "limit negative gearing for multi-property landlords".

Words to avoid: "investors" or "property investors" on their own (sweeps in mum-and-dad), and "abolish / end / remove negative gearing" as the headline ask.

The attack to be ready for is "tax grab on mum-and-dad investors" - the response is to redraw the line: "ordinary mums and dads have tax taken out of every payday; this is about rich landlords with multiple properties using special breaks to contribute less than people on ordinary wages."

Family trusts

There is far lower awareness of what family trusts are, but likewise there are no preexisting negative views that can be harnessed. Most people don't know what a private trust does or who uses one - and the qualitative testing showed the "but everyday families use trusts too" pushback is real and can undermine support if the targeting isn't tight.

Step	Say	Why
1. Reveal the bad behaviour and define the villain.	The super rich using private trusts to split income at lower tax rates, so the tax owed at the top shrinks and ordinary people have to pick up the tab.	The villain is the small group at the very top using a structure ordinary families don't have
2. Make the injustice stark.	Wage earners pay tax on every dollar, every payday - there is no way to split it. Super rich families with a trust can pass income around relatives to bring the bill down, year after year.	People earning the same amount of income are paying different tax.
3. Offer a fair, simple solution.	Restrict the super-rich from using private trusts to avoid paying tax.	This was one of the strongest-supported reforms in the whole testing, because it names a clear target (wealthy families) and a clear behaviour (avoiding tax).
4. Name the missing piece - government action.	Only the federal government can tighten the trust rules.	The rules have drifted into a quiet tax discount for people at the top and it has the power to bring them back in.
5. Paint the benefits, and for whom.	Allowing us to pay for more urgent care clinics like the ones they've just set up in Western Sydney or build new schools like the one they've built near Central Station.	Use tangible and believable examples that apply in your context. The strongest benefit here is the fairness payoff - the rules at the top being closer to the rules everyone else lives by. Lead with that. A specific spending choice can reinforce it, but only if it's one the audience believes government would actually deliver.

Words to lead with: "super rich using private trusts to avoid tax", "the small group at the top", "rules that everyone else doesn't get".

Words to avoid: Avoid: "trusts" on its own (most of the audience doesn't know what it means, and small-business and farm trusts get caught in the same word), and "family trusts" without "wealthy" in front (the research showed people defaulting to "but ordinary families use them too").

The attack to be ready for is exactly that - "everyday families use trusts too". The response is to draw the line clearly: "the reforms are aimed at the super rich using trusts to split income and shrink their tax bill, not at small business owners or families looking after an inheritance."

Words that work

In most cases, the story the campaign tells will be more important than the words within it. However, sometimes small changes in phrasing can be the difference between the middle audience opening up and shutting down.

Use these language preferences to ensure consistency and maximise resonance with the middle audience:

Replace or avoid	Use instead	Why
Tax increase / raise tax	Rebalance tax / apply rules evenly	"Tax grab" is the opposition's strongest opening move. "Rebalance" was the lead verb in the strongest-shift narrative and gives the middle audience a fairness frame rather than a punitive threat or punishment.
Close the loopholes (as a solution)	Tighten the rules for the super-rich, enforce them properly / reduce concessions for the super-rich	"Loopholes" is fine as descriptive language about the problem. But as a solution promise it attracts "they'll just find more". "Tighten" and "reduce" are the tested action verbs and land as deliverable rather than idealistic.
The top 1 per cent, the top 5 per cent, the wealthiest Australians	People earning over $500,000 a year; people with very high asset wealth; the super rich	Dollar figures or other specifics to allow the middle audience some separation between themselves and the wealthiest. Percentages leave the door open to "maybe that means me", which triggers the self-interest filter.
Punishing success; tax the rich; taxing the wealthy	Very rich people should contribute more than they do now; the very rich should contribute their fair share	The research shows that punitive framing triggers resistance even among people who agree the system is unfair. "Contribute more" is the tested phrase.

Continued

Replace or avoid	Use instead	Why
Tax avoidance; tax evasion	Offshore tax tricks; shifting profits offshore; paying very little or no tax; not paying a fair share	Much of the middle audience sympathise with minimising tax. But "offshore tax tricks" and "not paying" are unfair. It reads as plain English rather than legal or ideological, which is where we can lose middle audiences.
Remove negative gearing; end the concessions	Reduce tax concessions for rich property empires, including the capital gains tax discount and negative gearing; tighten concessions at the very top	Reduction language resonates while removal language can trigger self-interest test even where people are not investors.
Closing loopholes will fund services	Tie any revenue claim to something specific the government has credibly delivered - for example, the COVID income supports - or to a specific comparative spending choice, like 'more public housing rather than landlord subsidies'	Distrust of government is the second-biggest brake on support. An unpaired claim about "funding services" lands in the trust gap. Specifics and comparisons land better.
Workers and families deserve better; we are all in this together	Rules that are fair and not written for a small group at the top; the same basic deal, applied fairly	Avoid overtly emotional or ideological language. Two tested phrases from the rebalance narrative.

Messenger strategy

Who carries the message matters as much as the message itself, particularly with the middle audience. The combination that reaches the widest audience is three messenger types working together, each carrying a different part of the story.

Independent economists or tax experts

Role: credibility anchor.

Carries: the problem definition and the solution.

What they say: the system is unbalanced, tightening the rules is practical and deliverable, the numbers support rebalancing.

Why they work: they give the middle audience permission to believe the reform is reasonable rather than ideological. Most trusted single messenger type among the middle audience.

Australians doing it tough

Role: proof point.

Carries: the injustice and the benefits.

What they say: what it feels like to pay tax every pay day while others use special breaks to contribute less, and what rebalancing would mean in practice.

Who they are: everyday workers, carers, renters, young people trying to get into housing - people the middle audience recognises from their own lives and communities. Not professional spokespeople or campaigners.

Political and civil society allies – take special care

Role: action step

Carries: the specific commitment and delivery mechanism.

What they say: what the reform will do and how it will be delivered.

Why they work: the middle audience expects to hear from insiders on specifics of reform, even though they do not trust the government to spend the revenue well. Most useful when they name a specific commitment tied to a credible delivery mechanism, not when they make broad promises about "better services".

The campaign must take special care when using political and campaigner voices. They should be positioned as part of a group responsible, rather than as a hero.

What the messenger mix is not

Advocates talking to each other. Celebrity / political commentator endorsements. Politicians leading the persuasion argument. The middle audience is not moved by famous faces or the leaders of organisations in the movement. They are sceptical of politicians making the case for more tax revenue and tune out when the message sounds like it was written for people who already agree.

Responsive messaging

The middle audience is cautious. They're fully on board with fairness but quick to withdraw support if messages feel unrealistic, ideological or punitive.

The previous reframing table sets out the strategic discipline: stay inside the fairness frame, do not accept the terms of the attack.

This section gives spokespeople and campaigners sample language they can use or adapt when they encounter these attacks at the coalface - in media interviews, community meetings, social media, or conversations with decision-makers.

The underlying principle is always the same: reframe, do not counter-argue. The goal is to move the conversation back onto fairness territory and own it, rather than to win (or even worse, explain) on the opposition's terms.

A note on confronting opposing narratives

There is a widely held view that campaigners should not engage with opposing narratives at all, on the theory that repeating them spreads them.

However, on tax reform, the middle audience is already aware of the opposing narratives and raises them unprompted - tax grab, punishing aspiration, government waste - are already ingrained and already shape how much of the middle audience sees this debate.

Staying silent doesn't make them go away, it cedes the ground. The discipline is not to avoid the attacks, but to confront them, reframe and destroy them.

Concern or attack	Recommended response
This is a tax grab - everyone will pay more.	"No. Rebalancing the system means the extremely rich must pay their fair share. The contribution for ordinary people will be less."
Class warfare - punishing success and sovereign risk.	"People on wages pay tax every pay day. There is no way around it. We are asking that the same basic deal applies at the very top. "
It will hurt workers and small businesses.	"In reality workers and small businesses already carry more of the load than they should. Rebalancing takes pressure off ordinary households and local businesses. The people being asked to contribute more are those earning over $500,000 a year and big global companies using offshore tax tricks to pay very little or no tax here."
The government will just waste the money.	"That is a fair concern, and it is one most Australians share. Reform has to be tied to specific outcomes people can see - like the COVID income supports the government delivered when it had to, or more public housing rather than subsidising landlords."
You cannot tax your way to growth.	"Australia's tax should work for the ordinary people doing the work. When multinationals earn billions from Australian customers and pay very little tax here, and the very wealthy use special breaks to contribute less or nothing at all, the rest of the economy carries the cost. Rebalancing the system is about making growth work for everyone."
Ordinary Australians will be collateral damage	"The reforms we are talking about are targeted at people earning over $500,000 a year and multinational corporations shifting profits offshore. That is a long way from ordinary Australians. Low- and middle-income households are carrying more of the load right now - easing that pressure is the whole point."

Contact

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