Essential RESEARCH

Tax Justice Research

Phase 4 Report

Prepared for Oxfam

March 2026

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Project background

Oxfam and the tax justice alliance seek to build shared language and campaign strategy with partners and potential partners through social research.

The campaign aims to shift tax from a technical/policy debate to a public mobilisation issue. It must grow public salience and advocate confidence in talking about tax.

The research aims to create messages, backed by evidence, that can be widely adopted across civil society.

Research objectives

- Understand what narratives best drive public support for specific reforms.
- Identify how to equip alliance organisations to influence politicians and media debate with consistent, persuasive framing.
- Identify how to motivate target audiences to see tax as part of the solution to issues they care about (housing, health, inequality).
- Provide the alliance with a shared evidence base for its strategy.
- Provide insights for the messaging guide, including guidance on narratives that frames tax positively and persuasively.

The insights in this report covers findings from 4 stages of research

Stage 1: Initial snapshot	Stage 2: Exploratory qualitative	Stage 3: Iterative testing	Stage 4: Quantitative validation
Quant snapshot: Conduct a short survey using the Essential poll. Sample: n=1,041 participants, nationally representative of the target population.	• **6 x 90 min live online focus groups:** In-depth groups with target audience with a focus on priority cohorts (Soft Supporters, Neutrals). • Sample: n=37 participants. • Participants were recruited based on their support for tax reforms that reduce tax for lower income people and increase tax for wealthy people and large corporations.	• **2 x 90 min live online focus groups:** Test narratives through follow-up qualitative research. • Sample: n=11 participants from the Soft Supporter and Neutral cohorts.	• Standalone 10 minute survey (n=2,000+) to further test narratives, measure resonance, audience segmentation, and mobilisation potential.

Executive Summary: How taxes are viewed

While understanding of the tax system is relatively low, many hope to use tax concessions in the future.

- Australians find the tax system complicated, and the understanding of the tax system and how different tax concessions work is relatively low.
- Tax is strongly anchored to personal taxes and their own contribution. Most don't think about the tax system more broadly unless they are prompted.
- A third of Australians say they don't feel knowledgeable about the tax system and in many cases almost half are unsure about individual tax arrangements.
- Despite this, many Australians hope to use tax arrangements to "get ahead" in the future (49%).

Implication: It is important to keep messages simple and highlight the people who will be most impacted by tax reforms.

It's broadly accepted there are many positive aspects of taxes, but the impact of proposed reforms need to feel relevant to cut through.

- The benefits most likely to create support for tax reforms are ones that directly impact individuals, such as increased funding for public services, and reducing cost-of-living pressures.
- Unprompted, people are less able to make a connection between tax reforms and improvements to housing. This needs to be highlighted to gain support.

Implication: Positioning reforms as something that will lead to investment in public services and infrastructure are effective at gaining support for reforms.

Executive Summary: We have an opportunity to shift 54% of Australians

The persuadable middle

	Strong Supporters 35% of Australians	Soft Supporters 39% of Australians	Neutral 15% of Australians	Opponents 12% of Australians
	Slight female skew (55%)	No gender skew	Slight female skew (54%)	Strong male skew (64%)
AGE	Slight older skew (41% 55+)	No age skew	No age skew	No age skew
	More likely to think the tax system is unfair	Sig. more likely to think the tax system is fair	Sig. more likely to feel neutral about the tax system	Sig. more likely to have a view on tax system
$	Slight skew to those struggling financially (56%)	Slight skew to feeling comfortably financially (53%)	No financial skew	Slight skew to feeling comfortably financially (53%)
	More likely to feel confident reforms will benefit the majority of Australians More likely to not believe the government will make reforms to the tax system	More likely to feel confident reforms to the tax system will benefit the majority of Australians	Less likely to feel confident reforms will benefit the majority of Australians Less likely to feel knowledgeable about tax system in Aus or pay attention to news and articles about reforms	Less likely to feel confident reforms will benefit the majority of Australians More likely to think the government will make reforms to the tax system
	More likely to think they won't benefit from a variation of tax arrangements in future	More likely to think they will benefit from tax arrangements in future / have benefited from them in past	Significantly more likely to be sceptical of the benefits of reforms	Significantly more likely to be sceptical of the benefits of reforms More likely to think they will benefit from tax arrangements in future / have benefitted from them in past

Executive Summary: The tensions around support for tax reforms

At a broad level, there is support for reforming the Australian tax system (74%) and this has increased in the months since we measured support in phase 1 (67%). While there is growing support for tax reforms, there are tensions that need to be overcome:

1. Concerns that tax reforms will negatively impact individuals (50% are worried about this)
- More than two thirds will only support reforms if they are not negatively impacted.
- Many, particularly Soft Supporters, have ambitions to use the tax arrangements to get ahead and need reassurance that reforms will not negatively impact them.
- Only 1 in 5 of the people who worry they'll be negatively impacted have actually used relevant tax arrangements (19% for CGT discount specifically).
- Additionally, almost half are concerned about MNCs passing on price increases to customers if they were to be taxed.

Implication: Communications about reform need to clearly state that everyday Australians will be minimally impacted and it is MNCs and the very wealthy who can make a significant contribution.

2. Distrust in government's ability to enact reforms presents a risk
- Almost half (48%) believe that the government will waste the tax dollars it collects.
- Many simply do not believe the government capable of closing loopholes and are also sceptical of the government's appetite for reform given the people in charge are likely using the loophole themselves.

Implication: Ensure solutions are something the government can credibly action, and avoid highlighting problems (e.g. cost-of-living) that reinforce apprehension that the government will act.

3. Uncertainty on what the positive outcomes of tax reforms will be
- A third are uncertain they will gain anything from reforms, impacting their support.
- Campaign Neutrals are more likely to feel uncertain and sceptical of how reforms will help the majority of Australians, fuelled by their lower knowledge and disengagement.
- Both supporters and opponents have a similar level of knowledge, implying that increased knowledge does not necessarily lead to support.

Implication: Linking reform to the optimal combination of tax cuts for lower and middle-income earners, increased public service funding and rebates for everyday Australians is more impactful in driving support for the campaign than sharing detailed information about specific tax arrangements.

Executive Summary: Narratives that work

Narratives can shift the middle audience (outside the margin of error) on a single exposure

- Narrative 1 (Multinationals) is the strongest performer on overall support shift (+6pts), driven by its strong credibility. Narrative 2 (Rebalance the system) is the strongest on deepening conviction (+7pts strong support).
- These narratives work well because they point to the widely accepted villains that contribute to the unfairness of the current system: multinational corporations that do not pay their fair share of taxes and offshore profits, and ultra-wealthy people who use loopholes to avoid paying taxes.
- Frames that highlight the unfairness and a need to rebalance the system so that all parties pay their fair share resonate.
- The lower credibility of Narratives 3 and 4 is driven by older and regional audiences who found the cost-of-living and generational divide framings less believable, with the link between existing issues and taxing the rich was at odds.

The very rich are best defined by putting a dollar figure on their income and assets.

- Dollar figures are more effective than percentages as they provide the audience with a clear understanding that this is “another” group that can afford to be contributing more.

Messengers

- Using a combination of independent experts and Australians doing it tough is the most effective messenger combination.
- People also claim they want to hear from the government, but this is likely for specific details of the reforms rather than persuasive arguments.

Perceptions of the tax system and arrangements in Australia

Australians believe taxes are necessary, and see the connection between taxes and funding public services and supporting people with no or low income

Q. To what extent do you agree or disagree with each of the following statements – taxes are necessary for funding public services such as healthcare and education?
Base: All Australians; March 2026 (n=2,043)

83%

Believe taxes **are necessary** for funding public services such as healthcare and education.

In the qualitative phase, we learnt that:

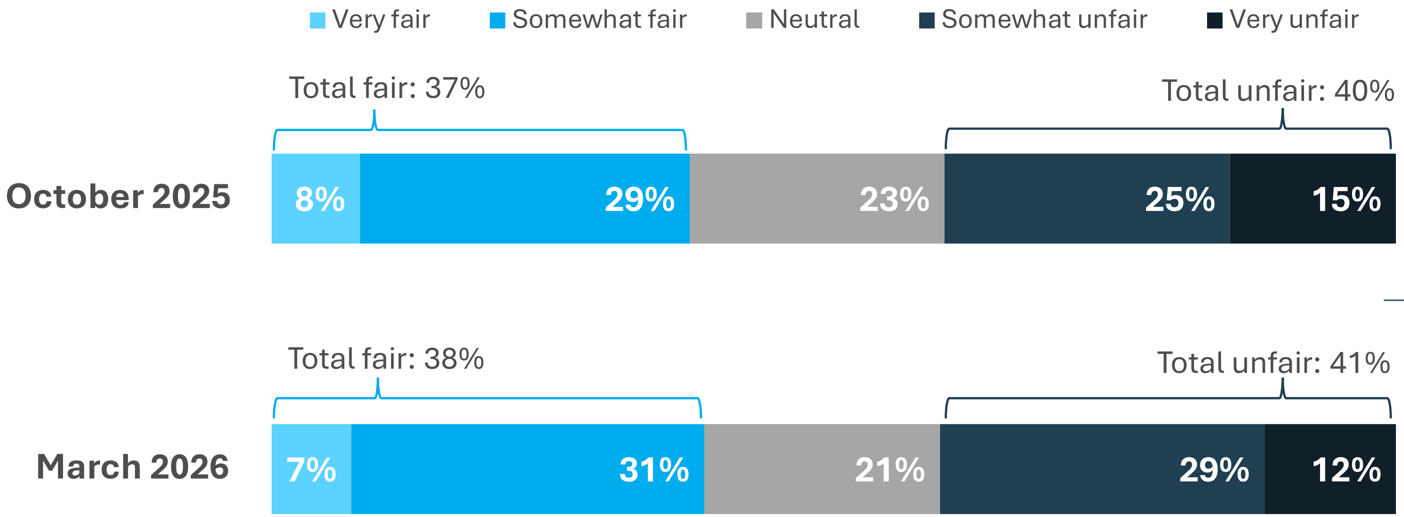
- People are likely to support narratives that demonstrate a direct positive outcome for them (receiving subsidies/ rebates, tax cuts etc).
- Housing is less associated with tax reforms (often only in context with housing related reforms). Most don't immediately link the payment of taxes to improvements in housing as they tend to focus on funding public services.

We've got teachers, we've got hospitals, we've got all those things, we've still got to keep going. So I think it's only reasonable that we pay some taxes
Soft Support, Female, 60

We need it for people who can't work, although NDIS has its issues, we do need roads, infrastructure, all of that.
Soft Support, Male, 57

Australians continue to be split when it comes to the fairness of Australia's tax system

Q. Overall, how fair is the tax system in Australia?
Base: All Australians; October 2025 (n=1,041), March 2026 (n=2,043)



Companies (and) really high income earners have got the ways and means to dodge a lot of taxes, low income earners, people who are on unemployment benefits, the benefits that go along with not paying taxes, going towards them to make their payments...the tax system needs a good look at and an overhaul.
Soft Support, Female, 34

Certain demographics are significantly more likely to feel a certain way:

Think the tax system is....

Fair		Unfair
People with kids under 18 (47% think it's fair vs 34% without kids)	Household status	**People without kids** (43% think it's unfair vs 35% without kids)
People feeling financially comfortable (57%) or secure (45%), **people with higher household incomes** (>150K , 44% fair)	Financial status	**People in serious financial difficulty** (54%), **or struggling financially** (46% think it's unfair)
People under 45 (43% think it's fair)	Age	**People over 45** (44% think it's fair unfair)
Men (43% think it's fair vs 34% of women)	Gender	No skew

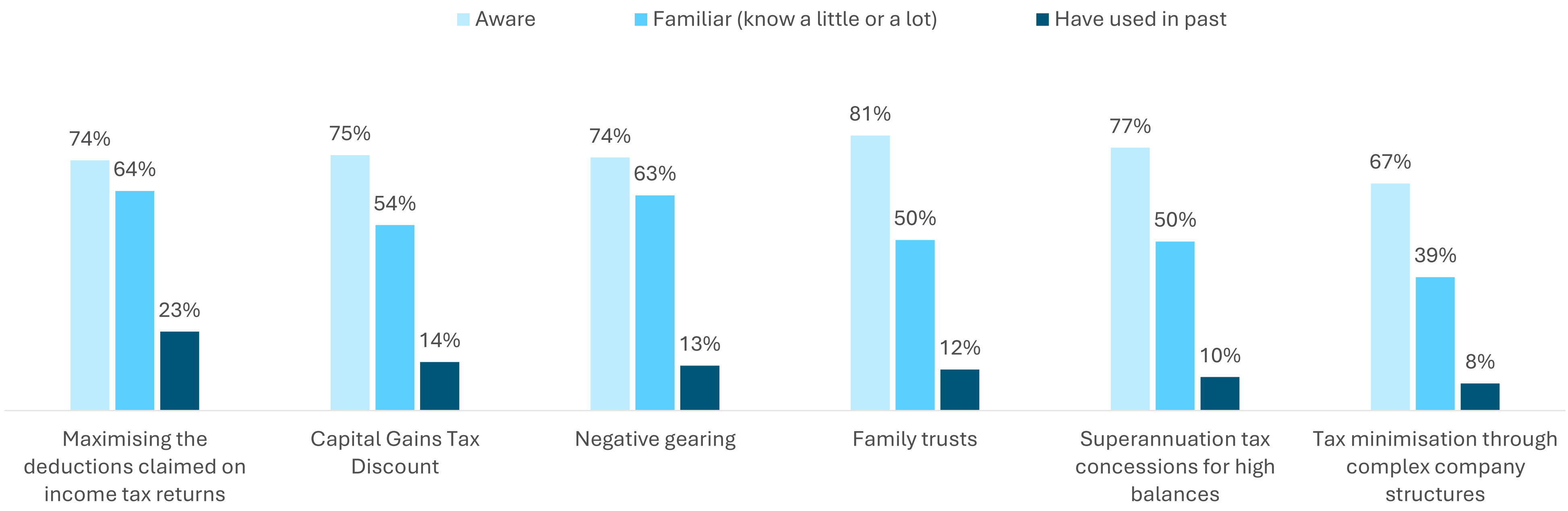
Fair Think the tax system is.... Unfair

I think it's fair-ish. I got more of an issue with the way our tax dollars are spent rather than the actual taxation itself. The more you earn, the more you pay tax. There are a few loopholes I wouldn't mind tightened up though. It seems a lot of people don't pay what they're meant to pay. I certainly pay my share though.
Soft Support, Male, 52

I tend to think that we should pay some taxes, but we seem to be taxed on everything these days, but it's just not taxed on everything. Sometimes they're double dipping. You pay GST and then you're paying GST again. So I don't think that's a fair system.
Soft Support, Female, 62

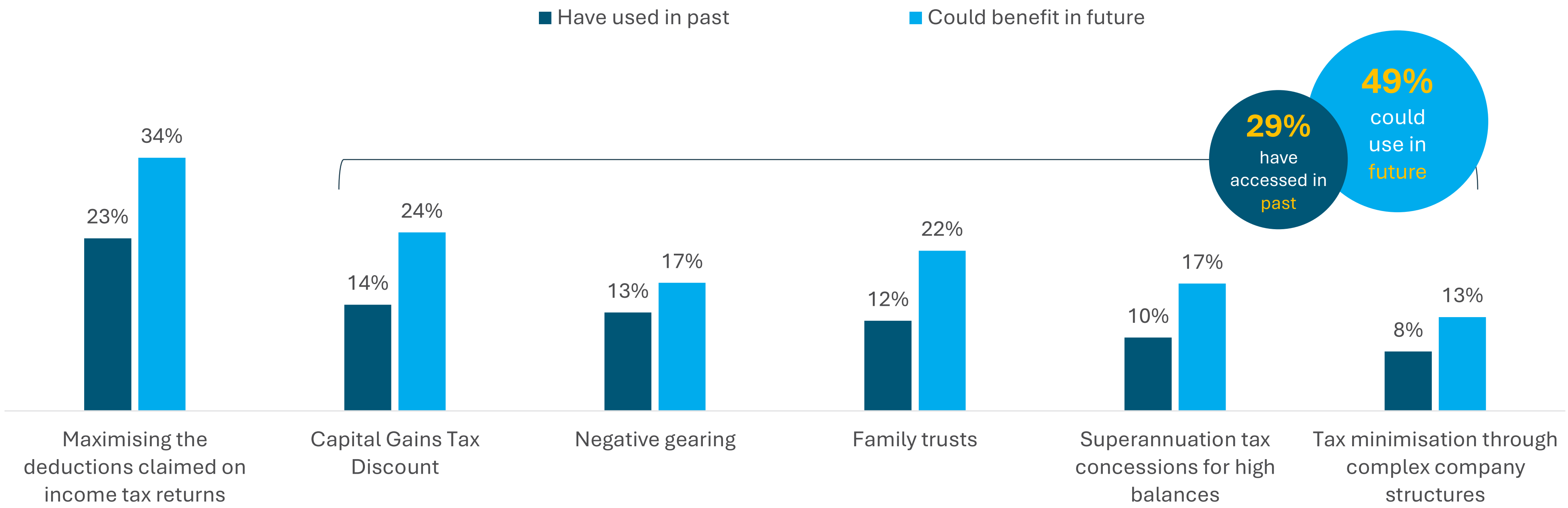
~3-in-4 Australians are aware of various tax arrangements, but only a small proportion have used them

Q. Before today, how familiar are you with each of the following tax arrangements? / Have you ever personally benefitted from any of the following tax arrangements?
Base: All Australians n=2,043



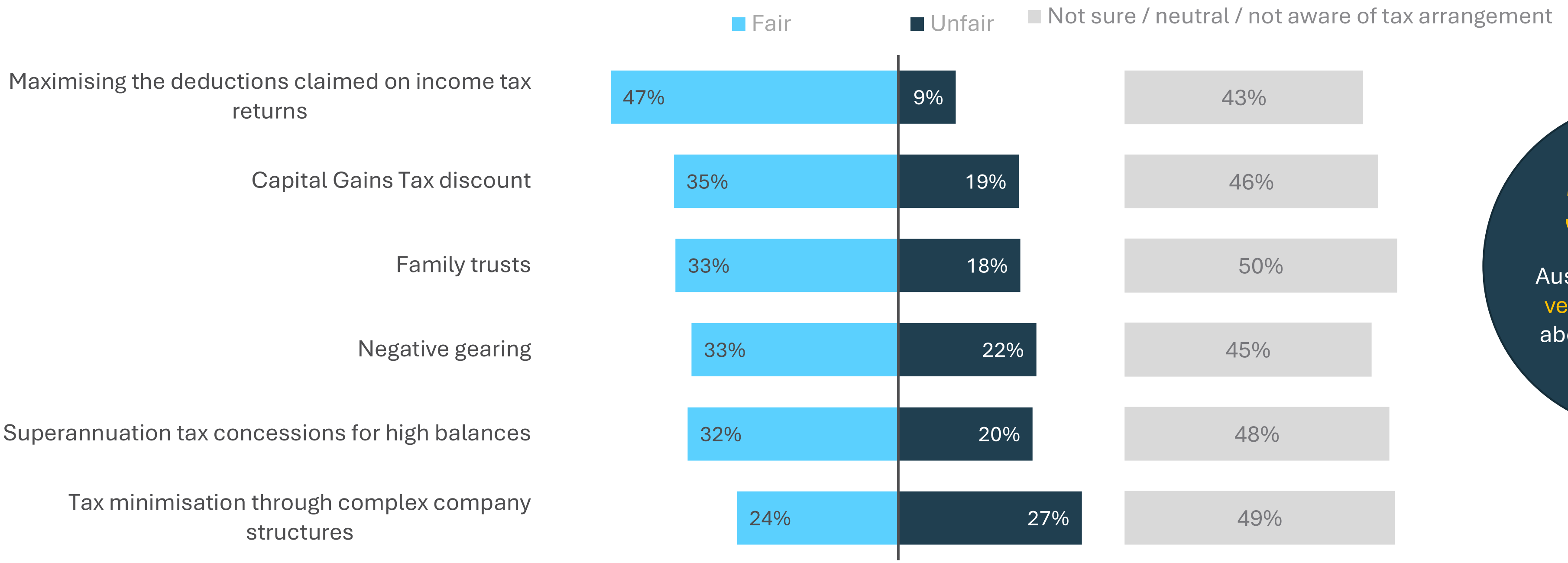
Almost half of Australians believe they could use a range of tax arrangements in future, but a much smaller proportion have actually used them

Q. Have you ever personally benefitted from any of the following tax arrangements?
Q. Do you think any of the following tax arrangements could help people like you to get ahead financially in the future?
Base: All Australians n=2,043



Perceptually most tax arrangements lean towards ‘fair’, but there is a large proportion who don’t know or feel neutral, reflecting low knowledge of the tax system

Based on what you know, how fair or unfair do you think each of the following tax arrangements are?
Base: All Australians n=2,043



35%

Australians **don’t** feel very knowledgeable about the tax system in Australia

In the qualitative phase, many participants stated they should be entitled to use tax concessions to get ahead

- Negative gearing, in particular, is viewed as a common way for everyday Australians to manage and grow their wealth.
- There is a sense that people work hard to save up to invest in property and should be rewarded.

It's a credit to them to understand and take advantage of it (tax concessions). I think most people (if you) put a gun to their head, they'd say if they could, they would.
Neutral, Male, 36

I respect it (using tax loopholes) and I really hope to be one of those people one day.
Soft Opponent, Female, 22

In the qualitative phase, MNCs and the very wealthy are seen as the biggest culprits when it comes to not paying their fair share in taxes

Participants consistently point to MNCs as not paying their fair share and profit shifting to countries with lower tax rates.

Views are mixed when it comes to taxing the ultra-wealthy, with a majority believing the wealthy can afford to contribute more, but also some noting they shouldn't be penalised.

Most think the tax system has many loopholes that unfairly enable wealthy people and MNCs to avoid paying taxes. These loopholes result in a wealth divide where the rich grow their wealth while everyday Australians pay a bulk of taxes.

Appetite for reform

While Australians believe taxes are necessary, there is a resistance to paying more and an element of self-preservation when it comes to reforms

Q. To what extent do you agree or disagree with each of the following statements - % agree
I can't afford to pay any more taxes
I am happy to support reforms to the tax system as long as they don't negatively impact me
Base: All Australians; March 2026 (n=2,043)

63%

Australians **can't afford to pay** any more taxes

67%

Australians are happy to **support reforms** to the tax system as long as they **don't negatively impact them**

Oxfam - Tax Justice Research (2025)

Additionally, some are concerned about the impact of reforms and are sceptical that the government will make reforms to the tax system

Q. To what extent do you agree or disagree with each of the following statements - % agree
I'm worried that reforms to the tax system will negatively impact me
I'm confident any reforms to the tax system will benefit the majority of Australians
I don't believe that the government will make reforms to the tax system
Base: All Australians; March 2026 (n=2,043)

50%

Australians **are worried** that reforms to the tax system will negatively impact them

23%

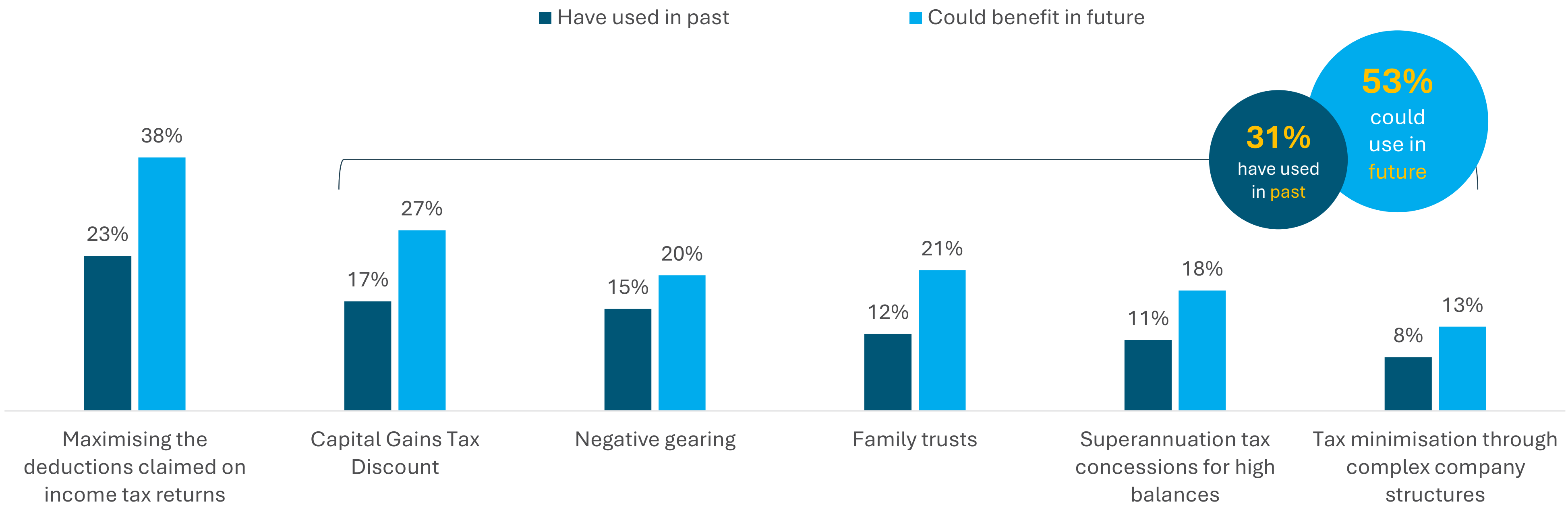
Don't feel confident reforms to the tax system will benefit the majority of Australians

43%

Don't believe the government will make reforms to the tax system

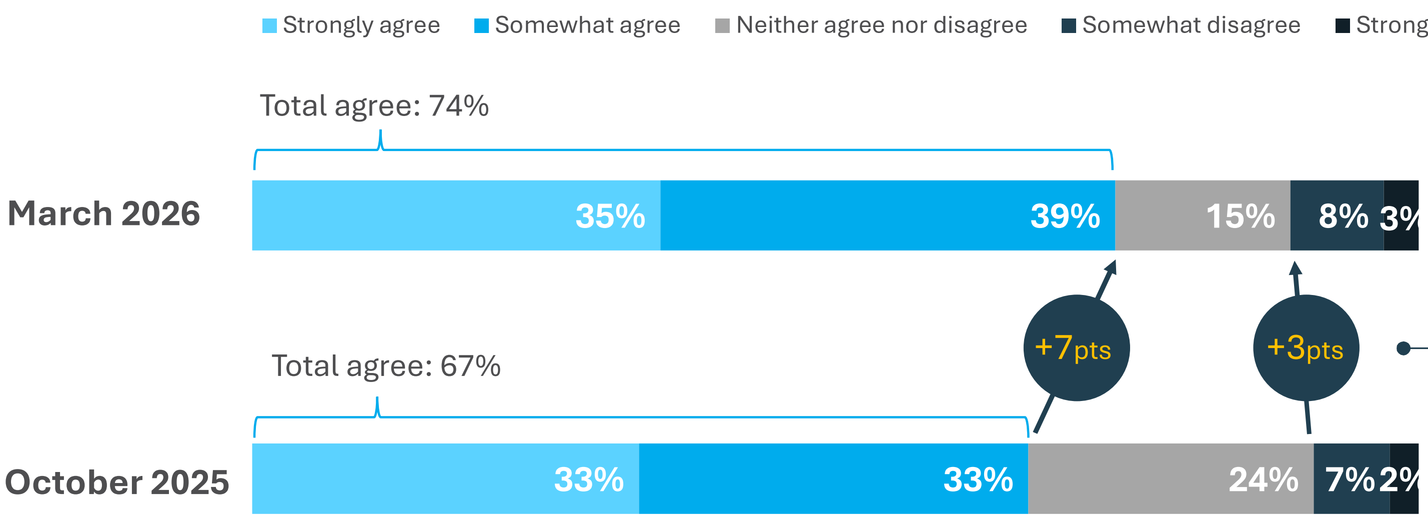
Of those who are worried that reforms to the tax system will negatively impact them, less than 1-in-3 have previously accessed these tax arrangements

Q. Have you ever personally benefitted from any of the following tax arrangements?
Q. Do you think any of the following tax arrangements could help people like you to get ahead financially in the future?
Base: Are worried that reforms to the tax system will negatively impact them n=1,024



The proportion of Australians who believe lower income people should pay less tax and wealthy people and large organisations should pay more has increased in the last 6 months

To what extent do you agree or disagree 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. Base: All participants October 2025 (n=1,041), March 2026 (n=2,043)

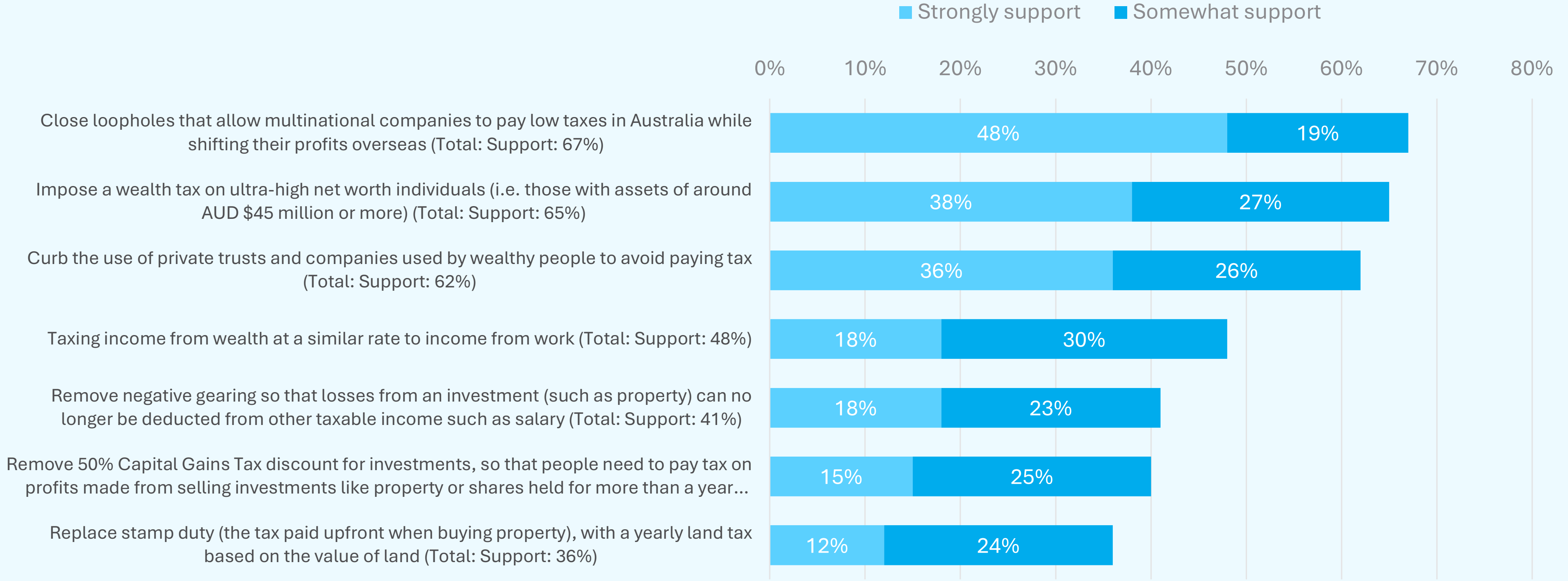


44% of Australians have heard about different tax concessions such as negative gearing and the capital gains tax discount over the past few weeks, which may be contributing to the decrease in neutrality.

Note 'disagreement' has also increased slightly, meaning more information ≠ more support

Polling in phase 1 highlighted a majority support for a wealth tax, closing tax loopholes for multinationals and curbing the use of private trusts

To what extent would you support the following reforms of our tax system in Australia? *Selected options shown.*
Base: All participants, October 2025 (n=1,041)



The qualitative phase highlighted some perceptions that create hesitance to back the campaign

The reforms will hurt everyday Australians as well

A key challenge is that the middle audience believe removing tax concessions will impact their ability to get ahead. This concern about personal impact overrides the willingness to remove tax concessions.

The government will misuse any additional funds it collects

As there is existing frustration with government spending, many don’t want the government to collect more taxes as they feel it will just be wasted.

Wealthy people/ MNCs will find other loopholes

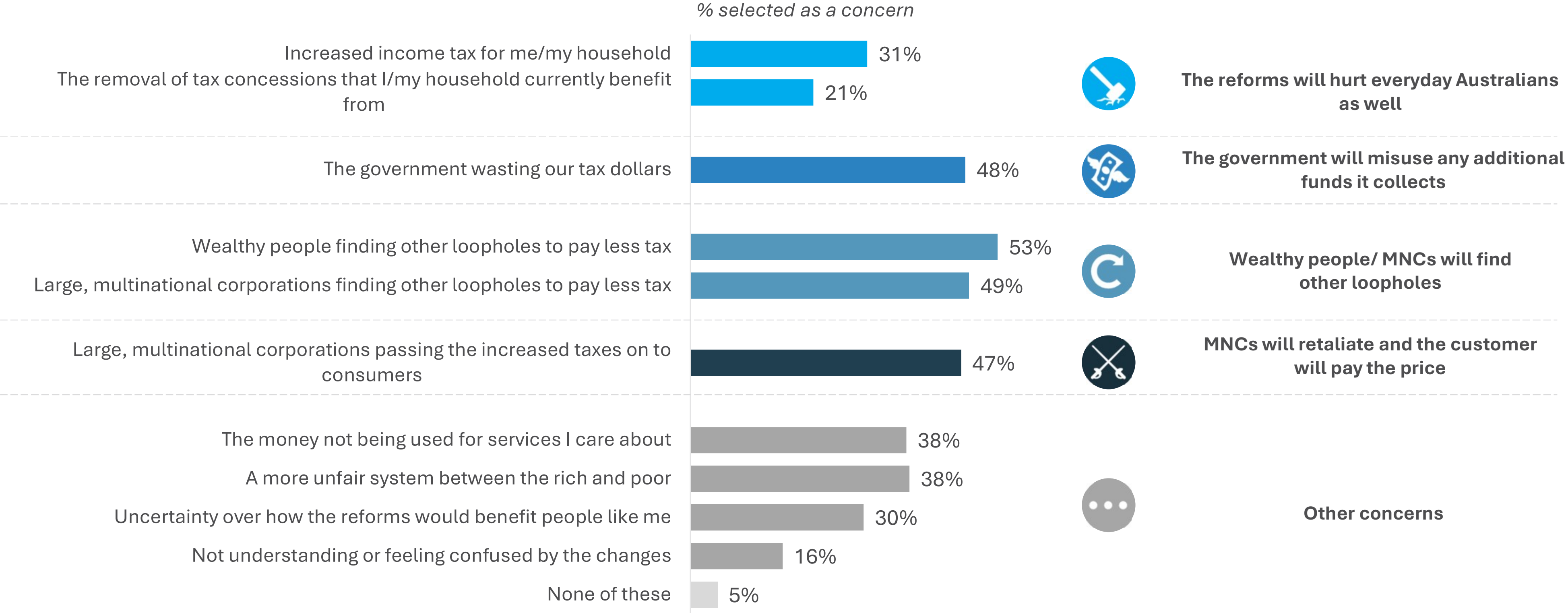
There is strong scepticism that all loopholes can be closed. Many feel that if some are closed, wealthy people and MNCs will simply find different ones.

MNCs will retaliate and the customer will pay the price

Some argue that these entities are powerful and imposing taxes on them may negatively impact customers, leading to potential exits from Australia or increased prices.

Australians are more likely to be concerned about the wealthy and MNCs finding more loopholes compared to the removal of tax concessions they currently benefit from

Q. What concerns, if any, do you have about reforms to the Australian tax system to reduce tax paid by lower income people and increase tax paid by wealthy people and large corporations? Base: All Australians n=2,043



Who do we need to focus on convincing, and what beliefs underpin their current level of support?

Profiling our key audiences based on current campaign support:

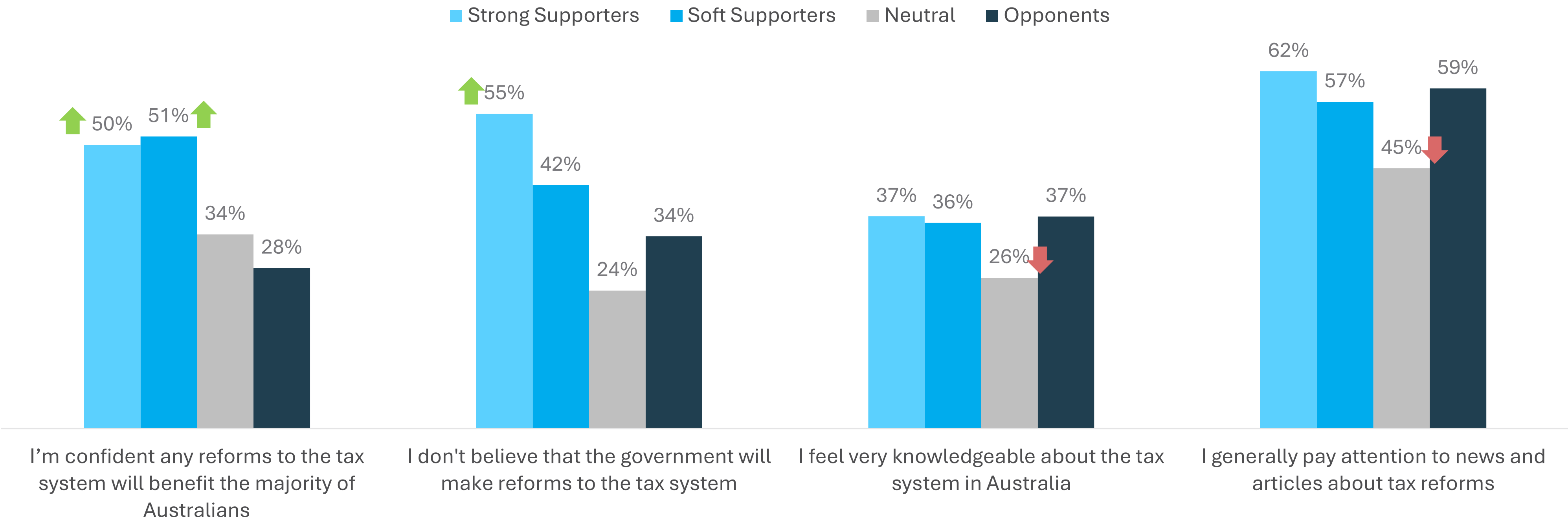
	Strong Supporters 35% of Australians	Soft Supporters 39% of Australians	Neutral 15% of Australians	Opponents 12% of Australians
	Slight female skew (55%)	No gender skew	Slight female skew (54%)	Strong male skew (64%)
AGE	Slight older skew (41% 55+)	No age skew	No age skew	No age skew
	More likely to think the tax system is unfair	Sig. more likely to think the tax system is fair	Sig. more likely to feel neutral about the tax system	Sig. more likely to have a view on tax system
$	Slight skew to those struggling financially (56%)	Slight skew to feeling comfortably financially (53%)	No financial skew	Slight skew to feeling comfortably financially (53%)

Segmented based on response to: To what extent do you agree or disagree 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.

CF1

Supporters are more likely to feel confident reforms will have a positive impact on most Australians, while both supporters and opposition of the campaign can feel knowledgeable and engaged

Q. To what extent do you agree or disagree with each of the following statements - %agree
Base: Strong supporters n=754, Soft supporters n=812, Neutral n=292, Opponents n=185



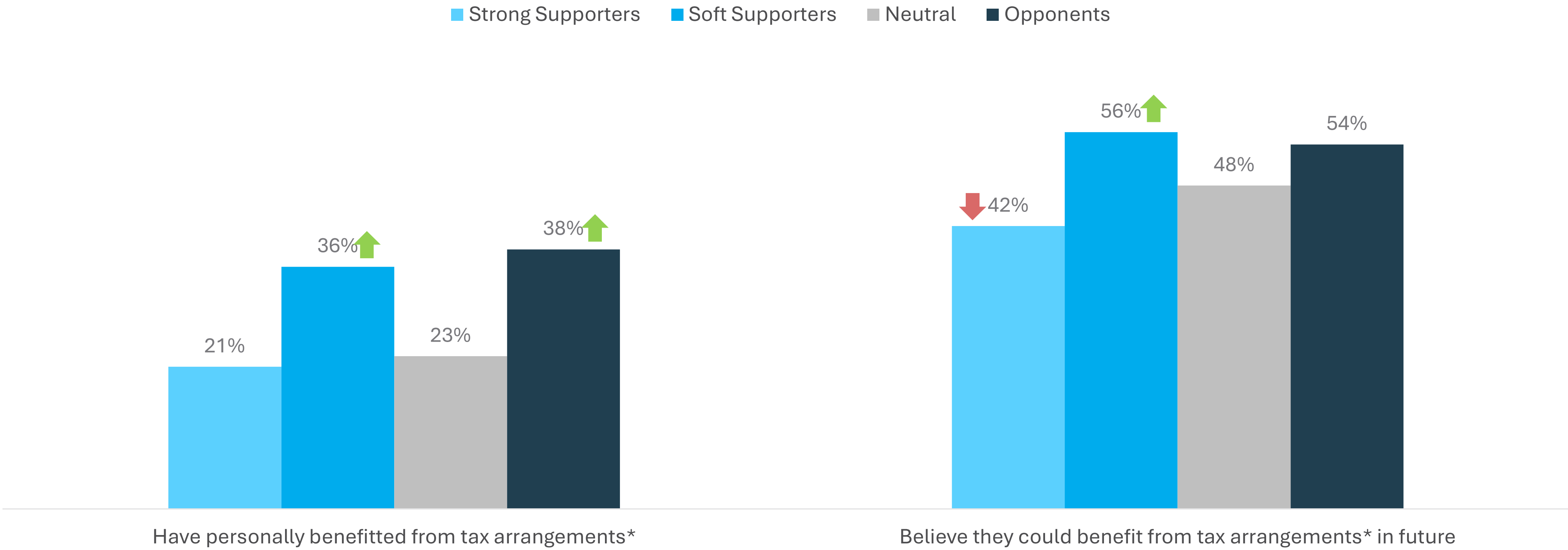
Slide 29

CF1 @Sham this is a new slide to show the attitudinal differences that are hiding on slide 26

Clodagh Fullston, 2026-03-28T21:10:07.492

Strong Supporters are less likely to believe they could access tax arrangements in future compared to other cohorts.

Q. Have you ever personally benefitted from any of the following tax arrangements?
Q. Do you think any of the following tax arrangements could help people like you to get ahead financially in the future?
Base: Strong supporters n=754, Soft supporters n=812, Neutral n=292, Opponents n=185



Tax arrangements include Capital Gains Tax Discount, Family trusts, Superannuation tax concessions for high balances, tax minimisation through complex company structures

Key tension facing each audience:

Strong Supporters 35% of Australians	**Soft Supporters** 39% of Australians	**Neutral** 15% of Australians	**Opponents** 12% of Australians
Strongly believe that reforms will benefit the majority of Australians, and currently think the tax system is unfair	Strongly believe that reforms will benefit the majority of Australians,	Don’t feel knowledgeable about the tax system	Don’t feel confident that tax reforms will positively impact most Australians
BUT	**BUT**	**AND**	**AND**
Don’t believe the government will act.	Also think the tax system is fair and feel they could access some existing tax arrangements in future.	With more knowledge they could become a Supporter or Opponent of the campaign.	Are more likely to have accessed tax arrangements in past.

CH1 Rephrase to ‘ And with more knowledge, they could become….’

Claudia Hodges, 2026-03-30T02:04:45.625

Narrative effectiveness

Recap of qualitative narrative testing:

These 3 narratives were refined and tested in the quantitative phase:

Make multinationals and big corporations pay what they owe	A fair share from the very rich so the rest of us can breathe	Fix tax to help with cost-of-living	A system full of loopholes can't be trusted	Wealth and work under the same rules
Is clearly directed at the key culprits who do not pay their fair share. Reassures middle Australians they will not be directly impacted.	Reinforces currently held beliefs about wealthy individuals exploiting tax loopholes. Prompts recognition that the very wealthy should contribute more. However, there is a view that the wealthy will find other loopholes.	Cost-of-living narrative resonates with middle Australians. The stated areas that require more funding (healthcare, education and infrastructure) align with priority areas for investment. However, statements are generic and overused, prompting questions on implementation.	There is little confidence that all the loopholes can be removed, and this creates concern over personal impacts. Focusing on closing loopholes is not recommended as a messaging approach.	The concept of taxing 'wealth and work' at the same rate is too complex and raises concerns about personal impacts. This narrative is not recommended for further development.

More effective ← → Less effective

4 narratives were tested in the quantitative phase:

Narrative 1:	Narrative 2:	Narrative 3:	Narrative 4:
Multinationals who make money in Australia should pay tax in Australia, not offshore	Rebalance the system so the very rich contribute more and the rest of us pay less	Cost-of-living relief by raising more from the very rich	Opportunity - a fairer start for the next generation
Optimised from phase 3			New

See the appendix for the full copy.

A pre-post shift on baseline support for the campaign was used to understand the effectiveness of the narratives

Capture baseline support for campaign at beginning of survey → **Shown 1 of 4 Narratives** → **Post-exposure capture of support for campaign** → **Evaluation against key diagnostics**

*Q. To what extent do you agree or disagree 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?**

Sample split into 4 identical cohorts, matched on demographics and baseline support captured at beginning of survey.

Q. To what extent do you agree or disagree 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?

- *Comprehension (easy to understand)*
- *Cut through (captured attention)*
- *Credibility (believable and trustworthy)*
- *Relevance (spoke about issues that mattered to me)*
- *Persuasion (made me think differently about tax arrangements)*

*Note: This question has been used through all 4 stages of research to understand support for reforms. It states potential impacts to people across a broad range of income levels.

Narrative 1 (growing overall support) and Narrative 2 (growing strong support) had the greatest positive impact

Q. To what extent do you agree or disagree 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.* All Australians shown each narrative n=510-511

⬆ Denotes statistically significant versus baseline at 95% confidence

▲ Denotes statistically significant versus baseline at 90% confidence

%pt shift versus baseline

	Narrative 1 (MNCs)	Narrative 2 (Rebalance)	Narrative 3 (Cost-of-living)	Narrative 4 (Generation divide)
NET Agree	+6pts ⬆	+2pts	+1pt	+2pts
Strongly agree	+3pts	+7pts ⬆	+4pts	1%
Somewhat agree	+3pts	-4pts ▼	-3pts	+1pt
Neither agree nor disagree	-1pt	+2pts	+2pts	+1pt
Somewhat disagree	-5pts ⬇	-4pts ⬇	-3pts ⬇	-4pts ⬇
Strongly disagree	=	-1pt	+1pt	+1pt

Narratives 1 and 2 are easy to understand and engaging, but Narrative 1 is more credible, resulting in greater persuasion

CH2

Q. To what extent do you agree or disagree....
Base: Soft supporters, Neutrals or Soft opponents exposed to each narrative (n=307-312)

% Strongly + somewhat agree

	Narrative 1 (MNCs)	Narrative 2 (Rebalance)	Narrative 3 (Cost of living)	Narrative 4 (Gen divide)
Message was **easy to understand**	82%	75%	73%	75%
Information shown **captured my attention**	67%	69%	63%	59%
Information shown was **believable** and trustworthy	68%	58%	56%	51%
Problems included in the message spoke about **issues that matter to me**	60%	57%	57%	52%
Information shown has **made me think differently** about tax arrangements in Australia	55%	48%	43%	40%

CF1

Lower credibility and relevance risk narratives focused on the 'very rich' being dismissed, limiting their effectiveness.

CH3

CF1 From Sham: Can we keep the story to the 2 stronger narratives – they are easier to understand and get attention, with half saying they’ve changed their minds about tax?
Clodagh Fullston, 2026-03-24T21:28:38.949

CF1 0 How about what I have now? I don't want to tell them it's all completely amazing?
Clodagh Fullston, 2026-03-24T21:30:24.075

CH2 And ‘are more engaging’ for simplicity?
Claudia Hodges, 2026-03-30T02:11:58.609

CH3 Can this be rephrased to read more simply?
Claudia Hodges, 2026-03-30T02:13:16.419

The lower credibility of narratives 3 and 4 is driven by older and regional audiences, while those struggling financially are more discerning overall

Q. To what extent do you agree or disagree....
Base: Soft supporters, Neutrals or Soft opponents exposed to each narrative

% agree the information shown was believable and trustworthy

	Age			Gender		Financial status		Income			Location		Household	
	18-34	35-54	55+	Male	Female	Financially comfortable / secure	Financially struggling / in debt	Over $150,000	$90,000-$149,999 per year	Less than $89,999 per year	Metro	Regional	Have dependent children	Don't have dependent children
Narrative 1 (MNCs)	63%	68%	72%	68%	68%	75%	58%	75%	66%	70%	67%	71%	61%	71%
Narrative 2 (Rebalance)	59%	51%	65%	61%	56%	68%	51%	53%	57%	65%	59%	57%	60%	57%
Narrative 3 (Cost-of-living)	59%	63%	48%	58%	54%	63%	50%	65%	58%	54%	60%	48%	61%	54%
Narrative 4 (Gen divide)	60%	53%	42%	50%	52%	55%	47%	54%	55%	49%	55%	43%	66%	45%
Approx. base size	101	96	110	159	148	167	137	74	82	132	216	96	105	202

Narratives not centred on MNCs are less likely to resonate with older audiences, those without dependent children and lower-income earners.

Q. To what extent do you agree or disagree....
Base: Soft supporters, Neutrals or Soft opponents exposed to each narrative

% agree problems included in the message spoke about issues that matter to me

	Age			Gender		Financial status		Income			Location		Household	
	18-34	35-54	55+	Male	Female	Financially comfortable /secure	Financially struggling / in debt	Over $150,000	$90,000-$149,999 per year	Less than $89,999 per year	Metro	Regional	Have dependent children	Don't have dependent children
Narrative 1 (MNCs)	54%	67%	57%	59%	61%	66%	52%	77%	57%	57%	60%	60%	70%	55%
Narrative 2 (Rebalance)	62%	62%	48%	52%	63%	64%	51%	66%	70%	49%	59%	52%	67%	52%
Narrative 3 (Cost-of-living)	57%	65%	48%	50%	63%	57%	58%	62%	60%	52%	59%	50%	70%	49%
Narrative 4 (Gen divide)	61%	58%	38%	49%	54%	51%	53%	55%	63%	43%	51%	52%	64%	46%
Approx. base size	101	96	110	159	148	167	137	74	82	132	216	96	105	202

Narrative: Make multinationals and big corporations pay what they owe

Summarised themes from open-ended responses among soft supporters, neutrals and soft opponents (n=309):

WHAT WORKS

- Headline connects paying taxes with where the money is made.
- Villainisation of Multinationals who avoid contributing.
- Communication of new news to those not currently engaged in the tax system.
- Creating a sense of unfairness for ordinary Australians and local businesses.

POTENTIAL DRAWBACKS INHIBITING PERSUASION

- Disengagement from retirees and people not contributing to the tax system who feel it doesn't impact them.
- Disengagement from those who feel they don't know enough about tax arrangements to have an opinion.
- Lack of 'new news' for those who are knowledgeable about the tax system in Australia.
- Lack of proof points or specific examples.

Narrative 1:

Multinationals who make money in Australia should pay tax in Australia, not offshore

Success should come from effort and innovation, not offshore tax tricks.

Big global companies can earn billions from Australian customers, then shift profits offshore so they pay very little tax here. Local workers and Australian small businesses do not get that treatment and feel like mugs for playing by the rules.

The government and the ATO should tighten the rules and enforce them properly, so multinationals pay tax in Australia on the profits they make in Australia.

If big global companies paid fairer tax on their Australian profits, it would mean more money for healthcare, education and infrastructure without raising income tax on ordinary people. It would also create a more level playing field for Australian small and medium businesses.

Stood out to respondents
(sig. higher than other phrasing in passage)

% included in appendix

Narrative: Rebalance the system

Summarised themes from open-ended responses among soft supporters, neutrals and soft opponents (n=307):

WHAT WORKS

- Simple, single-minded message about fairness.
- Draws attention to tax breaks and loopholes favouring those with wealth, which is new news to many.
- Connects reform with easing pressure on ordinary households.

POTENTIAL DRAWBACKS INHIBITING PERSUASION

- Scepticism over action, given politicians generally fall into the 'wealthy' bracket.
- Feels vague and lacking of concrete specifics, contributing to uncertainty.
- Concern over 'punishment' of the wealthy and questioning of who it is the government believe fall under this bracket.

CH1

Narrative 2:

Rebalance the system so the very rich contribute more and the rest of us pay less

People on wages pay tax every pay day, while very wealthy people can use special breaks and structures to reduce what they contribute. That leaves low and middle income households carrying more of the load.

The government should rebalance the system by tightening special tax breaks for the very top end, so very rich people contribute more than they do now.

If the system is rebalanced, it can ease pressure on ordinary households. It can support targeted relief and better funded services people actually rely on, without raising income tax for everyday workers. It also helps rebuild trust that the rules are fair and not written for a small group at the top.

Stood out to respondents
(sig. higher than other phrasing in passage)

% included in appendix

CH1 I added this in for clarity please make sure it is accurate
Claudia Hodges, 2026-03-30T02:18:11.830

Narrative: Cost of living relief by raising more from the very rich

Summarised themes from open-ended responses among soft supporters, neutrals and soft opponents (n=309):

WHAT WORKS

- Highlighting of unfairness.
- Contrast between very wealthy people, and people on 'normal incomes'.
- Informative for those with lower knowledge of the tax system in Australia.

POTENTIAL DRAWBACKS INHIBITING PERSUASION

- Verging on too complex for some.
- Highlighting those struggling creates distrust towards the government and scepticism around action.
- Pushback that taxing the wealthy is not the solution for easing the cost-of-living.

Narrative 3:

Cost of living relief by raising more from the very rich

Cost of living is stretching household budgets. Many people feel like they are doing everything right but still falling behind. At the same time, they see a growing gap between ordinary incomes and the wealth held by a small group at the very top. The tax system is not working for people on normal incomes.

The government should raise more revenue from the very rich because they have the greatest capacity to contribute without it affecting day to day living.

If the very rich contribute more, it can support practical cost of living relief, like targeted rebates, and it can keep essential services strong so families are not forced to pay more out of pocket. It will not magically make prices fall overnight, but it can take pressure off household budgets and make the system feel fairer.

Stood out to respondents
(sig. higher than other phrasing in passage)

% included in appendix

Narrative: Opportunity - a fairer start for the next generation

Summarised themes from open-ended responses among soft supporters, neutrals and soft opponents (n=312):

WHAT WORKS

- Message about inequality and fairness.
- Highlighting specific audiences disadvantaged (young people, lower- and middle-income earners, ordinary tax payers).
- Offered a new perspective on tax arrangements.

POTENTIAL DRAWBACKS INHIBITING PERSUASION

- For those with low knowledge it feels too complex and encouraged disengagement.
- Low personal relevance for retirees and people who don't pay much tax.
- Possibility of interpreting as a punishment for those who have worked hard, and that the 'middle' earner could be affected most.

Narrative 4:

Opportunity - a fairer start for the next generation

Australians want a country where effort leads to opportunity. But opportunity is narrowing, especially for younger people. When wealth concentrates at the top and this very rich group doesn't pay their fair way, it becomes harder to fund the things that give everyone a fair start.

The government should raise more revenue from the very rich because they have benefited most from Australia's economy and have the greatest capacity to contribute. This is about investing in a stronger Australia where more people can get ahead.

If the very rich contribute more, it helps fund the building blocks of opportunity, like good schools, accessible healthcare, and infrastructure that connects communities and supports jobs. By reducing pressure on ordinary taxpayers, families will be able to get ahead. This and future generations deserve a fair start.

Stood out to respondents
(sig. higher than other phrasing in passage)

% included in appendix

Optimising the Narratives - what do we need to say?

Key learnings from the narrative evaluation:

1. Messages that **contrast ordinary Australians with** ways the **wealthy** and **MNCs** can avoid paying their fair share (while not punishing their success) resonate most.

2. Tax reform can feel irrelevant to some people. Messaging needs to be **anchored to real-world consequences and positive outcomes** to prevent disengagement.

3. Those with low knowledge and confidence can feel overwhelmed by too much complex information and need a **single message with an example** that's easy to understand.

4. There is an underlying level of **mistrust and cynicism** regarding government action, and messaging that highlights current issues (e.g., cost-of-living) can exacerbate this.

Other considerations for optimising messaging:

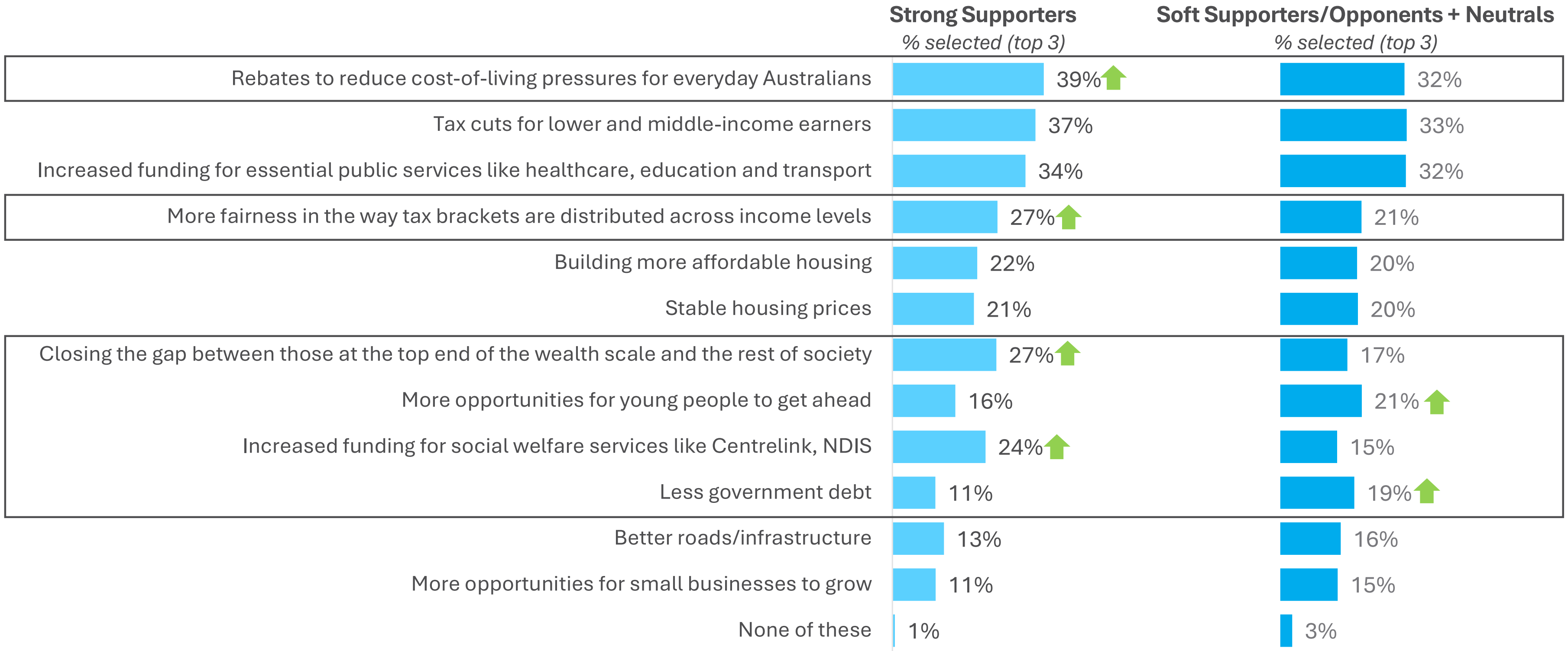
What **specific positive outcomes matter most** to our middle audience?

Who would our middle audience be **most likely to listen to** about tax reform?

What **constitutes very wealthy** vs middle and ordinary Australians to our middle audience?

Strong supporters of the campaign are more likely to value fairness-centred benefits, while our target audience is more motivated by a broader range of other outcomes

Q. Still thinking about the potential benefits of making reforms to the current Australian tax arrangements, which of the following benefits are most important to you? (Select 3)
Base: Strong supporters n=754, Soft supporters/opponents + Neutrals n=1,237

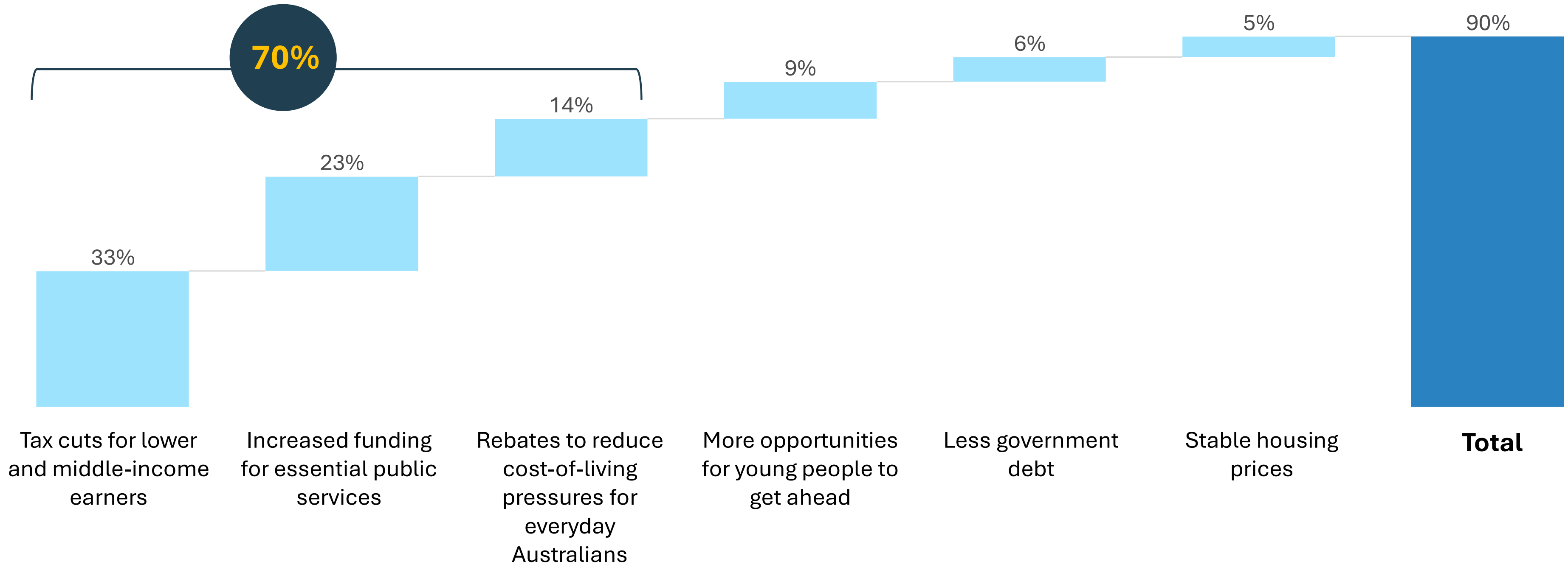


Highlight tax cuts, increased funding for public services and rebates as the key outcomes of reform has the potential to resonate with ~70% of our middle audience

CH1

Q. Still thinking about the potential benefits of making reforms to the current Australian tax arrangements, which of the following benefits are most important to you? (Select 3)
Base: Soft supporters/opponents + Neutrals n=1,237

TURF Analysis (Total Unduplicated Reach and Frequency) is a statistical method used to determine the best combination of products, services, or media to maximise while minimizing overlap.



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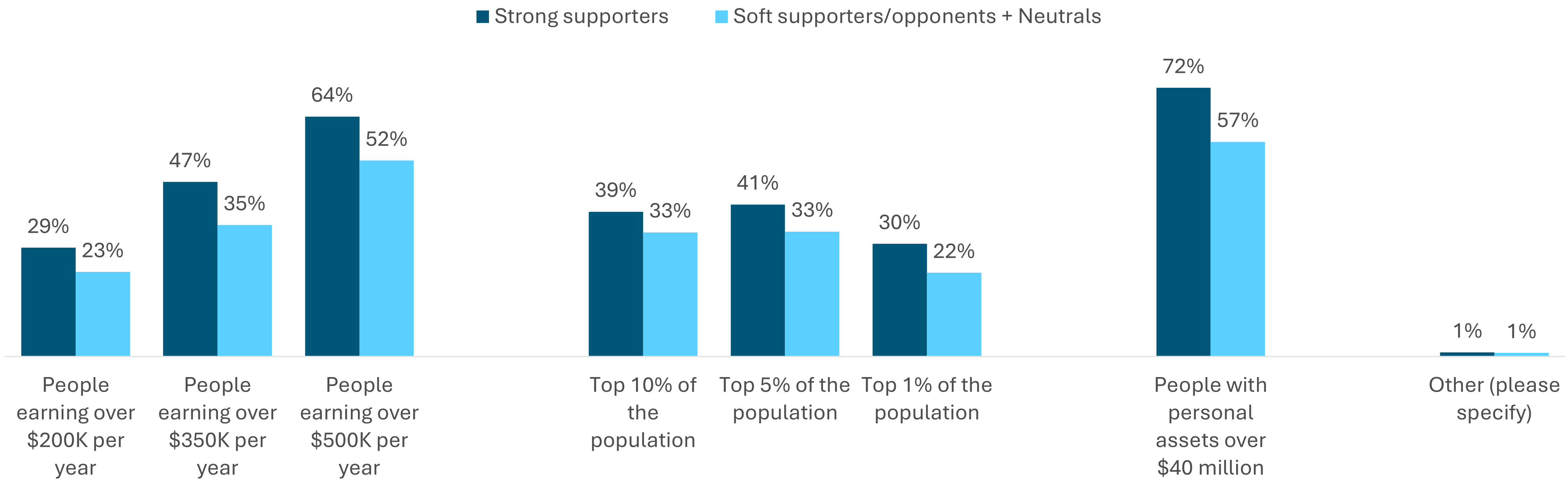
Slide 48

CH1 Potential rephrase? ‘there is a need to balance benefits…’

Claudia Hodges, 2026-03-30T02:24:12.439

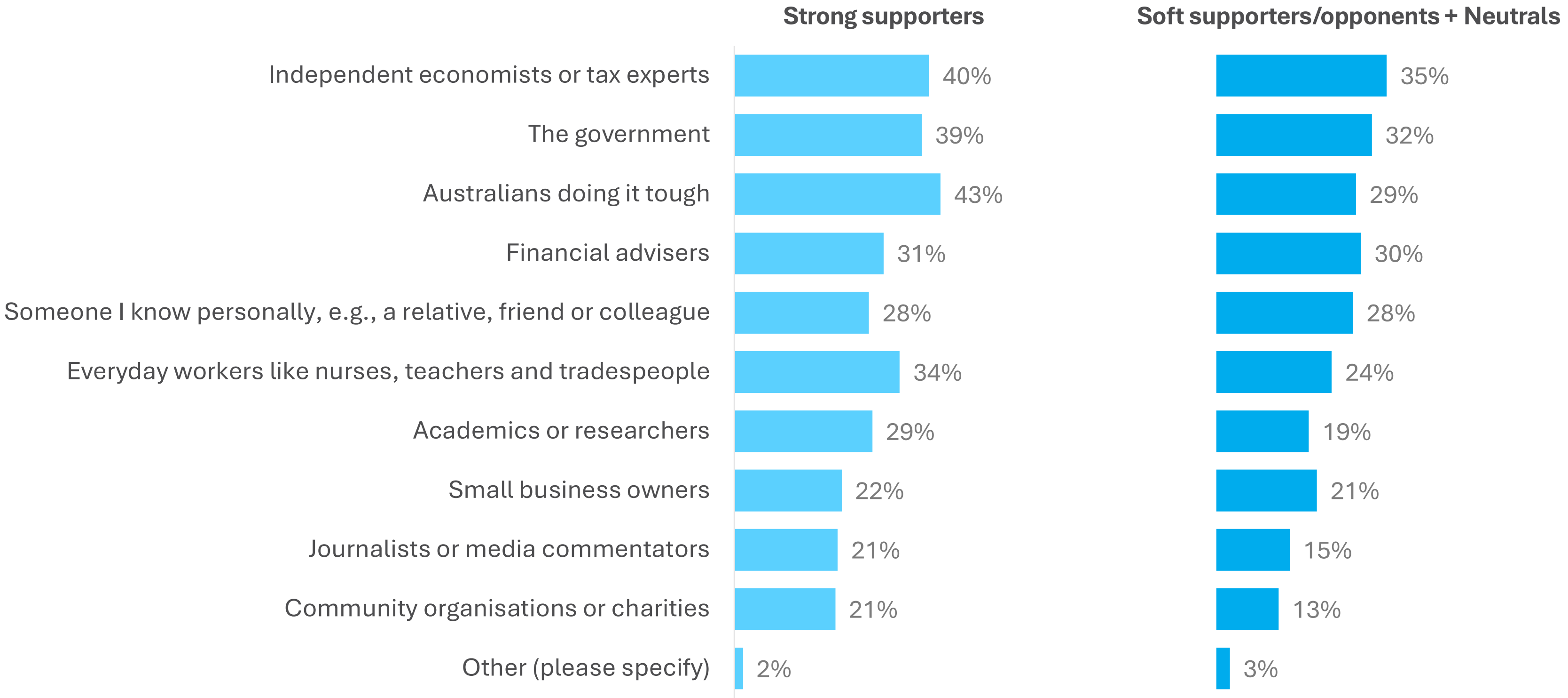
Referring to the very wealthy through a dollar value of income and assets is more effective than talking about population percentages

Q. When talking about people at the top end of the income and wealth scale, which of the following groups of people would you classify as being "very rich"?
Base: Strong supporters n=754, Soft supporters/opponents + Neutrals n=1,237



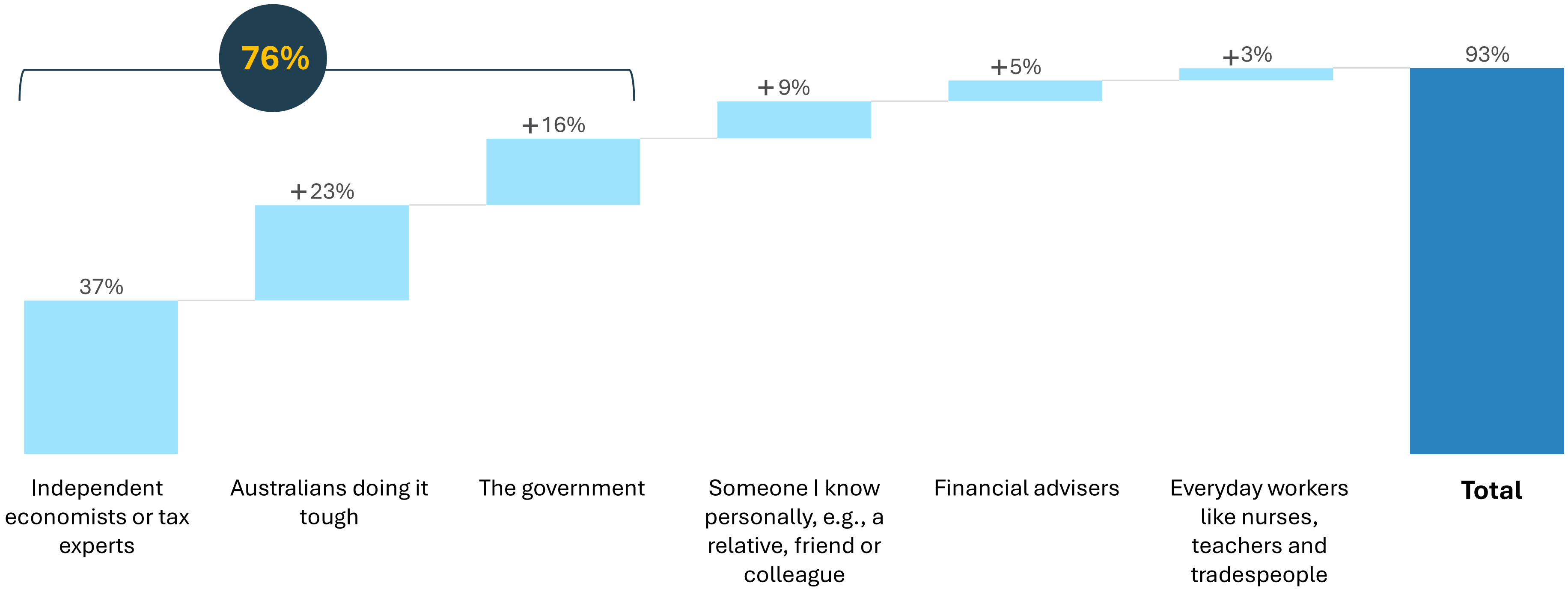
When it comes to tax reform, Australians are open to hearing from a varied range of people – both professionals and 'ordinary' people

Q. If you came across the information you were shown earlier again, who would you be most likely to pay attention to if they shared it?
Base: Strong supporters n=754, Soft supporters/opponents + Neutrals n=1,237



Balancing independent experts, Australians doing it tough, and the government has the potential to resonate with ~76% of Australians.

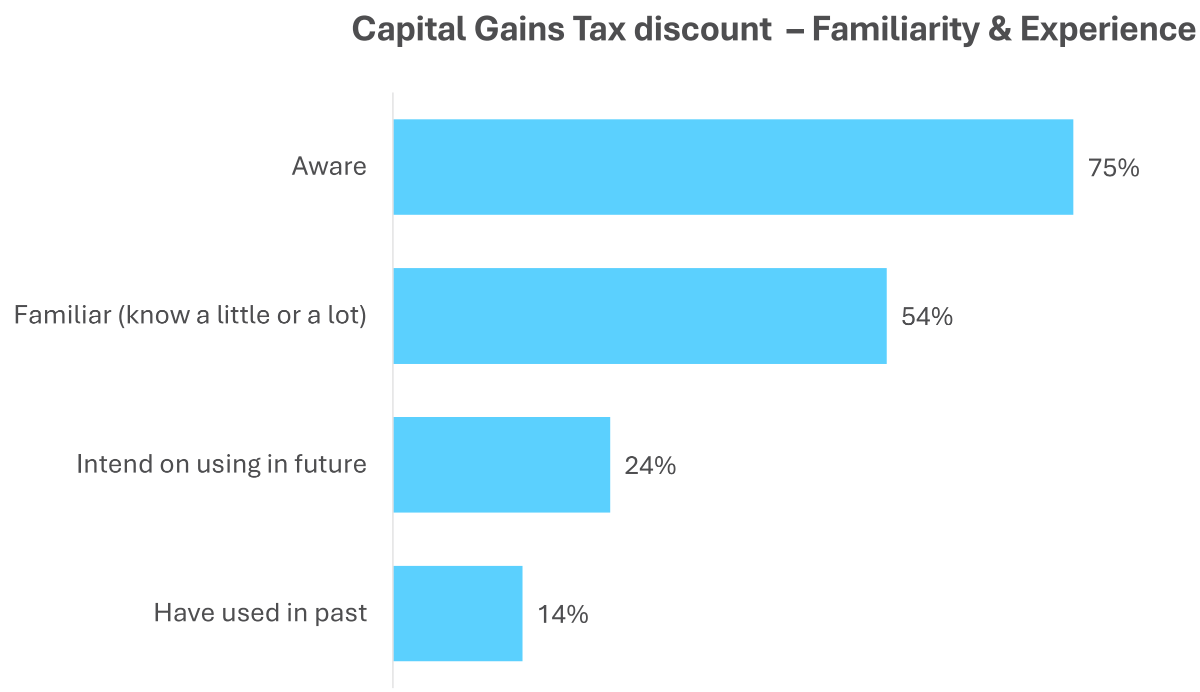
Q. If you came across the information you were shown earlier again, who would you be most likely to pay attention to if they shared it?
Base: All Australians (n=2,043)



Capital Gains Tax Discount

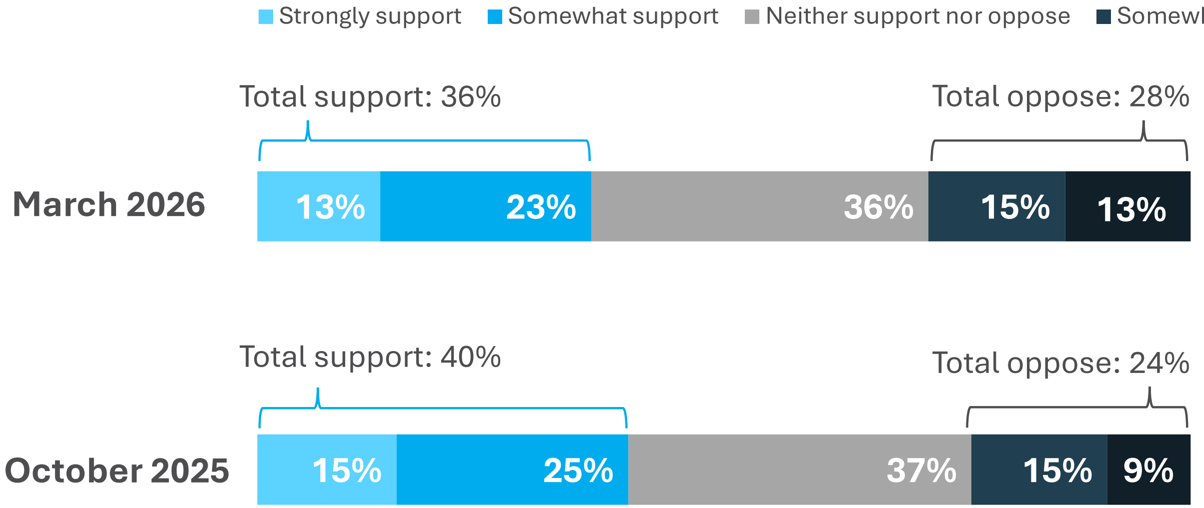
3-in-4 Australians have heard of the Capital Gains Tax discount, and almost 1-in-4 believe they could access it in future

Q. Before today, how familiar are you with each of the following tax arrangements? / Have you ever personally benefitted from any of the following tax arrangements? / Q. Do you think any of the following tax arrangements could help people like you to get ahead financially in the future?
Base: All participants March 2026 (n=2,043)



Support for removing the Capital Gains Tax discount remains steady at ~1-in-3 Australians, with a large proportion neutral or unsure

To what extent do you support or oppose the removal of the capital gains tax discount (i.e. where individuals or businesses receive a 50% discount on their capital gains tax when selling an asset if they have held it for more than 12 months)? Base: All participants October 2025 (n=1,041), March 2026 (n=2,043)



In the qualitative phase there is mixed support for the removal of the CGT discount.

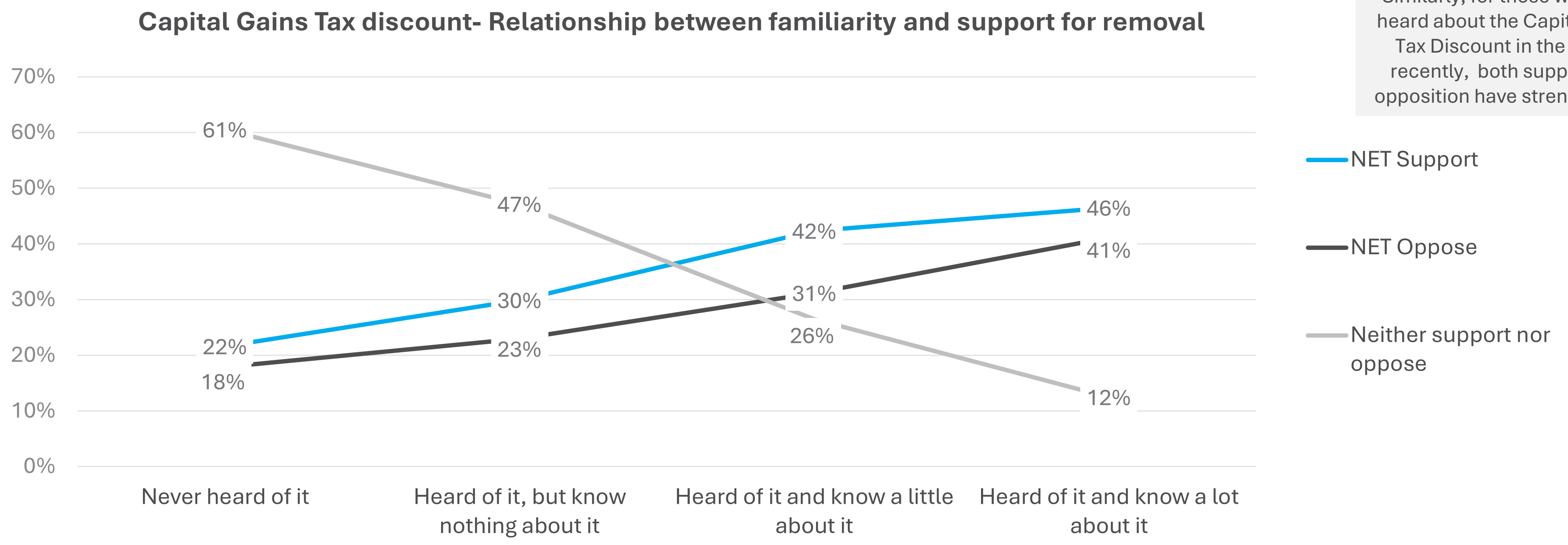
- While some see potential funding for public services, others are concerned about how it might impact them.
- Most want nuanced reforms such as an allowance of some discount for ordinary taxpayers, while limiting or removing it for the very wealthy.

We are losing money on what Australia could have on infrastructure and better healthcare and better education.
Soft Support, Female, 60

I feel like removing the capital gains tax discount is probably going to do more harm than good because in the pursuit of trying to tax the wealthy, you are removing an incentive no matter how small it is from the low to middle income group.
Neutral, Male, 30

Both support and opposition increase proportionally with familiarity of the Capital Gains Tax discount

Q. To what extent do you support or oppose the removal of the capital gains tax discount (i.e. where individuals or businesses receive a 50% discount on their capital gains tax when selling an asset if they have held it for more than 12 months)? Base: Never heard of it n=312, Heard of it, but know nothing about it n=671, Heard of it and know a little about it n=732, Heard of it and know a lot about it n=328



Similarly, for those who have heard about the Capital Gains Tax Discount in the media recently, both support and opposition have strengthened.

Information about the Capital Gains Tax discount was shown to respondents to bring them to a baseline-knowledge level

Earlier in the survey we asked you some questions about different tax arrangements in Australia, including the Capital Gains Tax Discount.

Capital gains tax is a tax on the profit you make when you sell or dispose of an asset (like an investment property) for more than you paid for it (this excludes the home that you live in).

The capital gains tax discount provides a 50% tax discount on an individual's income taxes on profits from the sale of this asset. This means people who make money by selling assets only pay tax on half their profit (as long as they've owned that asset for at least a year), whereas people earning income from work alone, receive no such discount and must contribute their full tax amount.

If the capital gains tax discount was removed, the government could restore around $22.7 billion to the budget, which could be used for essential public services and housing.

What would make you more open to supporting the removal of the capital gains tax discount?

There is a strong opportunity to strengthen support for reform among Soft Supporters and Opposition by communicating positive societal outcomes and individual impacts

Q. What would make you more open to supporting the removal of the capital gains tax discount?
- Analysis by baseline level of support or opposition for the removal of the capital gains tax discount

	Total	Strongly support	Somewhat support	Neither support nor oppose	Somewhat oppose	Strongly oppose
Clear explanation of how it would benefit the broader economy	35%	42%	40%	33%	38%	24%
Assurances that the additional revenue would be used to fund public services such as healthcare,...	35%	46%	38%	32%	39%	20%
Understanding that it would make the tax system fairer for everyone	39%	49%	46%	34%	44%	21%
Seeing evidence that it would help address wealth inequality	33%	43%	39%	31%	33%	16%
Knowing it would create more opportunities for small businesses and entrepreneurs	20%	25%	25%	17%	23%	11%
Understanding how it would specifically impact individuals like me	32%	25%	36%	32%	38%	24%
Understanding that it would stabilise house prices	28%	41%	30%	26%	29%	17%
Nothing would change my current level of support/opposition	19%	12%	8%	20%	12%	46%
		279	*467*	*740*	*299*	*258*

Respondents were then shown three different arguments and asked if they impacted their support for the removal of the CGT discount

1. Wealth led

The Capital Gains Tax discount costs the federal government $11.3 billion per year. Half of the capital gains tax discounts benefits, which totals $11.3 billion, went to just 24,000 millionaires (people earning over $1 million a year).

2. Housing led

Since the introduction of the Capital Gains Tax discount, house prices have risen by 142% because it positions property as an investment rather than a place to live. It is one of the key reasons for worsening housing affordability, and removing the discount could help ease the housing crisis.

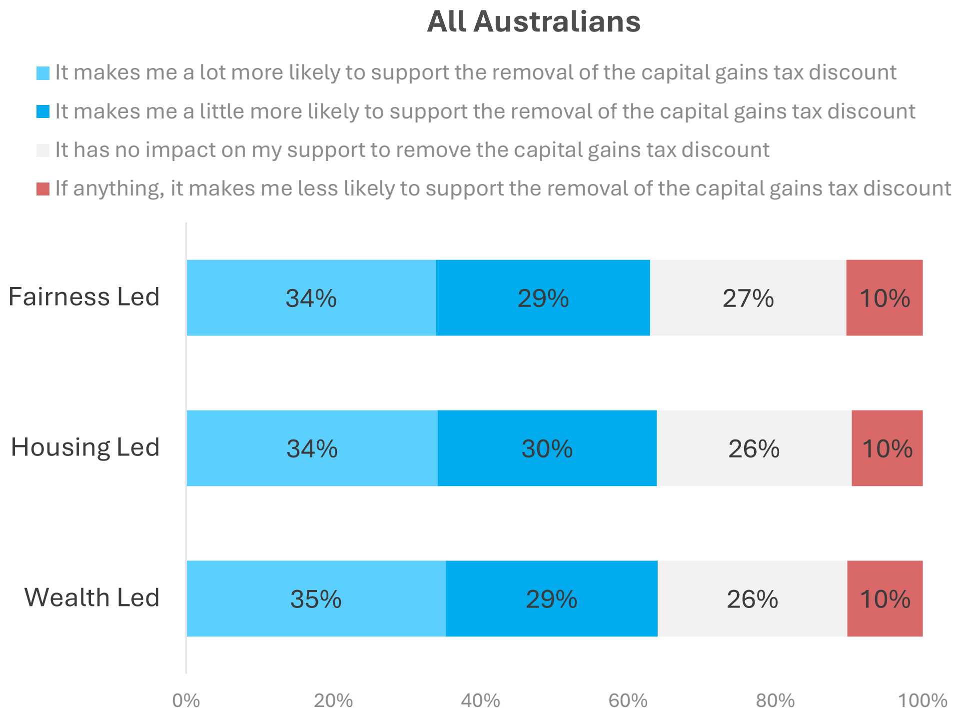
3. Fairness led

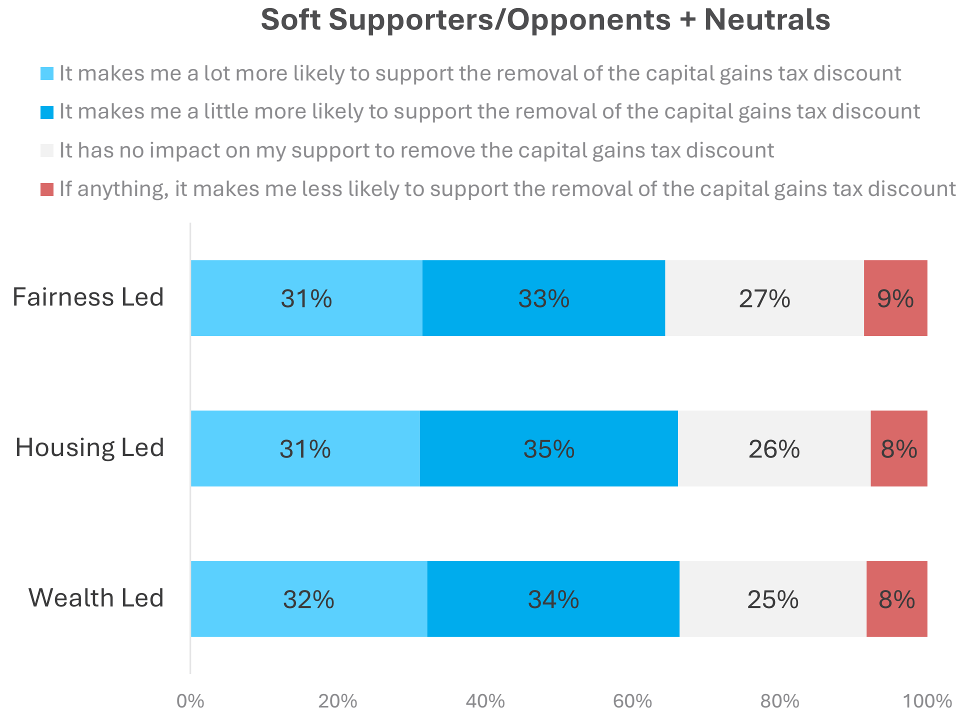
This discount mostly benefits the wealthiest 10% of the population, who don't have to pay tax on hundreds of thousands of dollars of income from selling an investment property. This tax concession offers comparatively little to low-and middle-income Australians.

As such, the benefit of the Capital Gains Tax discount to people earning over $1 million is almost 1,500 times more than someone making between $45,000 and $100,000.

All framings have the potential to positively impact support for reform for ~2-in-3 Australians, including those currently sitting in the middle

Q. What impact, if any, does this specific information have on your support for the removal of the Capital Gains Tax discount?
Base: All Australians n=2,043; Soft supporters/opponents + Neutrals n=1,506





In a head-to-head scenario, the fairness led language is most likely to drive support across most audiences

Q. Which of these pieces of information do you find most impactful when it comes to supporting the removal of the capital gains tax discount?
- Analysis by baseline level of support or opposition for the removal of the capital gains tax discount

	Total	Strongly support	Somewhat support	Neither support nor oppose	Somewhat oppose	Strongly oppose
Wealth led	21%	26%	21%	19%	26%	16%
Housing led	28%	34%	29%	30%	29%	18%
Fairness led	32%	35%	40%	28%	33%	23%
None of these	19%	5%	9%	24%	12%	44%
Base size		*279*	*467*	*740*	*299*	*258*

The Neutral audience may be more difficult to persuade than Soft Opponents, likely fuelled by either low knowledge and confidence, or low relevance.

Soft Supporters and Opposition are significantly more likely to support less drastic reforms that are targeted towards the very wealthy

C8. There are different ways in which the capital gains tax discount could be reformed. Which of the following options, if any, would you feel supportive of?
- Analysis by baseline level of support or opposition for the removal of the capital gains tax discount

		Strongly support	Somewhat support	Neither support nor oppose	Somewhat oppose	Strongly oppose
Removing the capital gains tax discount entirely.	32%	56%	32%	33%	24%	16%
Allowing the capital gains tax discount to be applied to only the first $500K of profits earned on all assets. Anything beyond that does not qualify for the discount.	30%	26%	37%	28%	32%	26%
Allowing the capital gains tax discount to only be applied to one investment property with the discount unchanged on other asset	29%	24%	35%	24%	38%	31%
Reducing the capital gains tax discount on all assets (e.g. shares, investment properties) to a lower rate of 25%, with a gradual phase in over 5 years.	26%	29%	35%	22%	27%	20%
None of these	13%	3%	5%	18%	8%	28%
Base size		279	467	740	299	258

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Appendix

Methodology

	Quantitative
Approach:	13-minute Online survey
Sample:	Sample of n=2,043
Fieldwork:	27th Feb – 15th March 2026
Audience:	Australian General Population (weighted to be nationally representative)
Margin of Error:	The maximal margin of error at the overall sample size is ±2.4% (95% confidence level).
Statistical significance	Any differences signalled with ⬆ are statistically significant at 95% confidence.
The Research Society	All Essential Research staff hold Research Society membership and are bound by professional codes of behaviour. This research is also compliant with the Australian Polling Council Quality Mark standards.

Complete narratives tested in the quantitative phase:

Narrative 1:
Multinationals who make money in Australia should pay tax in Australia, not offshore

Success should come from effort and innovation, not offshore tax tricks.

Big global companies can earn billions from Australian customers, then shift profits offshore so they pay very little tax here. Local workers and Australian small businesses do not get that treatment and feel like mugs for playing by the rules.

The government and the ATO should tighten the rules and enforce them properly, so multinationals pay tax in Australia on the profits they make in Australia.

If big global companies paid fairer tax on their Australian profits, it would mean more money for healthcare, education and infrastructure without raising income tax on ordinary people. It would also create a more level playing field for Australian small and medium businesses.

Narrative 2:
Rebalance the system so the very rich contribute more and the rest of us pay less

People on wages pay tax every pay day, while very wealthy people can use special breaks and structures to reduce what they contribute. That leaves low and middle income households carrying more of the load.

The government should rebalance the system by tightening special tax breaks for the very top end, so very rich people contribute more than they do now.

If the system is rebalanced, it can ease pressure on ordinary households. It can support targeted relief and better funded services people actually rely on, without raising income tax for everyday workers. It also helps rebuild trust that the rules are fair and not written for a small group at the top.

Narrative 3:
Cost of living relief by raising more from the very rich

Cost of living is stretching household budgets. Many people feel like they are doing everything right but still falling behind. At the same time, they see a growing gap between ordinary incomes and the wealth held by a small group at the very top. The tax system is not working for people on normal incomes.

The government should raise more revenue from the very rich because they have the greatest capacity to contribute without it affecting day to day living.

If the very rich contribute more, it can support practical cost of living relief, like targeted rebates, and it can keep essential services strong so families are not forced to pay more out of pocket. It will not magically make prices fall overnight, but it can take pressure off household budgets and make the system feel fairer.

Narrative 4:
Opportunity - a fairer start for the next generation

Australians want a country where effort leads to opportunity. But opportunity is narrowing, especially for younger people. When wealth concentrates at the top and this very rich group doesn't pay their fair way, it becomes harder to fund the things that give everyone a fair start.

The government should raise more revenue from the very rich because they have benefited most from Australia’s economy and have the greatest capacity to contribute. This is about investing in a stronger Australia where more people can get ahead.

If the very rich contribute more, it helps fund the building blocks of opportunity, like good schools, accessible healthcare, and infrastructure that connects communities and supports jobs. By reducing pressure on ordinary taxpayers, families will be able to get ahead. This and future generations deserve a fair start.

Within narrative 1, language focused on tightening the rules for MNCs to raise more money for essential services stood out most

Narrative 1

Multinationals who make money in Australia should pay tax in Australia, not offshore

Impactful headline, standing out to 42% of respondents

Success should come from effort and innovation, not offshore tax tricks.

Phrasing of 'offshore tax tricks' was also impactful (31%)

Big global companies can earn billions from Australian customers, then shift profits offshore so they pay very little tax here. Local workers and Australian small businesses do not get that treatment and feel like mugs for playing by the rules.

Respondents gravitated more towards 'paying little tax here' compared to shifting profits offshore. (23%)

The government and the ATO should tighten the rules and enforce them properly, so multinationals pay tax in Australia on the profits they make in Australia.

Language around tightening the rules and enforcing them had strong cut through (35%)

If big global companies paid fairer tax on their Australian profits, it would mean more money for healthcare, education and infrastructure without raising income tax on ordinary people. It would also create a more level playing field for Australian small and medium businesses.

Respondents were drawn to the justification for MNs paying more tax (30%)

Base: Middle audience shown Narrative 1

Within narrative 2, a 'rebalance' focused on tightening the rules for the rich stood out more than focusing on 'us'/ 'everyday workers' paying less

Narrative 2

Rebalance the system so the very rich contribute more and the rest of us pay less

People on wages pay tax every pay day, while very wealthy people can use special breaks and structures to reduce what they contribute. That leaves low and middle income households carrying more of the load.

The government should rebalance the system by tightening special tax breaks for the very top end, so very rich people contribute more than they do now.

If the system is rebalanced, it can ease pressure on ordinary households. It can support targeted relief and better funded services people actually rely on, without raising income tax for everyday workers. It also helps rebuild trust that the rules are fair and not written for a small group at the top.

- *Across the headline, 'rich contribute more' (21%) stood out more than 'rebalance the system' and 'rest of us pay less' (16%)*
- *The example of unfairness resonated with a strong proportion of respondents (34%)*
- *The inclusion of middle-income households resonated with respondents (25%)*
- *'Rebalance the system' stood out more to respondents here (22%) than in the heading.*
- *'Tightening special tax breaks' (27%) so the 'very rich people contribute more' (26%) were effective.*
- *Respondents gravitated more towards easing pressure on ordinary households (30%) than other justifications around better funded services and rebuilding trust.*

Base: Middle audience shown Narrative 2

Phrases around raising more revenue from the very rich and acknowledgement of an ineffective system have greater potential to cut through compared to 'cost-of-living'

Narrative 3

Cost of living relief by raising more from the very rich

Cost of living is stretching household budgets. Many people feel like they are doing everything right but still falling behind. At the same time, they see a growing gap between ordinary incomes and the wealth held by a small group at the very top. The tax system is not working for people on normal incomes.

The government should raise more revenue from the very rich because they have the greatest capacity to contribute without it affecting day to day living.

If the very rich contribute more, it can support practical cost of living relief, like targeted rebates, and it can keep essential services strong so families are not forced to pay more out of pocket. It will not magically make prices fall overnight, but it can take pressure off household budgets and make the system feel fairer.

- *'Cost of living' phrasing did not stand out to many respondents - 'stretching household budgets' has more potential (22%)*
- *This phrasing worked well with respondents, standing out to 28%*
- *Resonated well with respondents, standing out to 32%*
- *The justification for taxing the very rich also stood out to respondents (22%)*

Language highlighting overall inequality cuts through more than language centred on the next generation

Narrative 4

Opportunity - a fairer start for the next generation

Australians want a country where effort leads to opportunity. But opportunity is narrowing, especially for younger people. When wealth concentrates at the top and this very rich group doesn't pay their fair way, it becomes harder to fund the things that give everyone a fair start.

The government should raise more revenue from the very rich because they have benefited most from Australia's economy and have the greatest capacity to contribute. This is about investing in a stronger Australia where more people can get ahead.

If the very rich contribute more, it helps fund the building blocks of opportunity, like good schools, accessible healthcare, and infrastructure that connects communities and supports jobs. By reducing pressure on ordinary taxpayers, families will be able to get ahead. This and future generations deserve a fair start.

- *Respondents were more drawn to examples of fairness (21% effort leads to opportunity, 25% very rich doesn't pay their fair way) than generation-centred language.*
- *'raising more revenue' from the very rich worked well, standing out to 40% of respondents*
- *The rationale provided also stood out (benefited most 23%, greatest capacity to contribute 23%)*
- *Language referencing 'ordinary taxpayers' and reducing pressure (24%) was slightly more likely to stand out than generations deserving a fair start (21%)*

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