

# Concepts of responsibility in the German media debate on sugar taxation: a qualitative framing analysis

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**Background:** Framing plays an important role in health-policy processes. Responsibility for health is a salient and contested concept in the framing around food policies, such as sugar taxes. To deepen the understanding of the sugar tax process in Germany and contribute to a better understanding of how responsibility frames are used in debates on health policies, this study investigated responsibility concepts underlying the German media debate on sugar taxation. **Methods:** We analyzed 114 national German newspaper articles, published between January 2018 and March 2019, following an inductive thematic analysis approach with an additional deductive focus on responsibility. We identified important contested concepts around sugar taxation, analyzed their combination into narrative frames, and scrutinized those narrative frames for underlying responsibility concepts. **Results:** First, we identified important contested concepts regarding problems, actors and solutions (i.e. sugar tax and its potential alternatives). Those laid the basis for 13 narrative frames, of which the ‘unscrupulous industry’, ‘government failure’, ‘vulnerable youth’ and the ‘oversimplification’, ‘responsible industry’ and ‘nanny state’ frames were most salient. Within the narrative frames, we found a dominance of societal responsibility framing with a conflict between binding, legislative measures and voluntary solutions in cooperation with the food and beverages industry. **Conclusions:** Questions around societal responsibility for health and corporate social responsibility framing become more salient in sugar tax debates. Future research should, therefore, investigate how public health advocates can successfully engage with corporate social responsibility narratives, and how legislative measures can be framed in ways that engender trust in governmental actions.

## Introduction

Overweight and obesity are pressing global health problems.<sup>1</sup> A high intake of free sugars and especially the overconsumption of sugar-sweetened beverages (SSBs) has been identified as a key driver of overweight<sup>2</sup> and the World Health Organization (WHO), therefore, recommends that governments introduce taxes on SSBs to reduce consumption and encourage product reformulation.<sup>3</sup> Sugar or SSB taxes (hereinafter summarized as sugar taxes) have been implemented in over 30 countries, including Mexico and the UK.<sup>4</sup>

In Germany, no specific sugar tax had been implemented at the time of this study. However, during the development of the ‘National Strategy for the Reduction of Sugar, Fat and Salt in Packaged Foods’ in 2018, public health professionals and some political actors advocated strongly for the inclusion of sugar taxation, and this became a widely debated topic in the media. Despite this, the federal government continued to resist these calls at the time of publication.

Previous research shows that framing plays an important role in health policy-making processes in general, and in policy-making processes regarding sugar taxation in particular.<sup>5,6</sup> Framing is a strategic and dynamic process of ‘meaning-making’ that seeks to shape the understanding of a problem and its solution by emphasizing certain aspects and omitting others.<sup>7–9,5</sup> In the policy arena, multiple, competing policy frames are promoted by different stakeholders (or ‘frame sponsors’) who try to influence the policy-making process.<sup>5,8</sup> Consequently, the media becomes a key context of frame

contestation since it can influence both public opinion and political agendas.<sup>10,11</sup> In line with this, it is well-known that corporations try to oppose sugar taxation by influencing the media.<sup>12</sup>

Analyses of media framing around sugar taxation in Mexico, the USA and the UK have shown that concepts of responsibility are ubiquitously important in the framing around sugar taxation.<sup>13–17</sup> Similarly, responsibility plays an important role in public health debates more generally.<sup>18</sup> Weishaar et al.<sup>18</sup> showed great consistency in the use of ‘market justice’ and ‘social justice’ frames by industry representatives and public health advocates, respectively. These concepts were introduced by Beauchamp<sup>19</sup> (1976) and imply specific locations of responsibility: ‘market justice’ comprises individual responsibility, whereas ‘social justice’ builds on collective action to serve ‘the protection of all human life’.<sup>19</sup> According to Beauchamp,<sup>19</sup> such collective action has to be ‘obligatory or non-voluntary in nature’ in order to be effective. This requirement might gain importance as, more recently, the food and beverage industry’s argumentation appears to have shifted to emphasize corporate social responsibility alongside individual responsibility.<sup>11</sup> Since assumptions on responsibility can influence how justified people deem health-promoting governmental interventions, they are an important research subject.

To our knowledge, except for the Mexican soft drink tax, most media framing analyses around sugar taxation have been conducted in English-speaking contexts, leaving policy processes in other countries, e.g. in continental Europe, under-researched. In this study, we examine the German debate on sugar taxation by analyzing media

framing and underlying concepts of responsibilities promoted by key policy actors and advocates within this debate.

## Methods

In our study, we followed the Standards for Reporting Qualitative Research (SRQR).<sup>20</sup> An SRQR checklist as well as a detailed description of our methods can be found in the [Supplementary material](#).

### Research design and question

In this article, we examine which concepts of responsibility underlie narrative frames around sugar taxation in the German media. As framing is a constructivist approach dealing with the creation of meaning,<sup>5</sup> we used a constructivist perspective and a qualitative research design. We followed an inductive approach because framing is ‘culture-bound’<sup>21</sup> and coding schemes are therefore not easily transferable between studies from different countries. The article is based on a primary analysis initially conducted by K.S.M. in the context of a master’s thesis.<sup>22</sup> A second article focussing on evidence use will be published separately (Moerschel et al. 2021. Evidence-related framing in the German debate on sugar taxation: A qualitative framing analysis and international comparison, forthcoming).

### Conceptualization of responsibility

Beyond the location of responsibility,<sup>23</sup> recent literature also considers other dimensions of responsibility: temporality<sup>24</sup> and morality<sup>25</sup> (table 1). We have conducted our analysis based on these dimensions of responsibility.

### Data sources and management

We included newspaper articles on sugar taxes that were published between 1 January 2018 and 1 March 2019 in 12 major national German newspapers. This time frame comprised the year of the announcement and development of the National Strategy and three additional months after the strategy’s publication. Relevant national newspapers and magazines were identified through GENIOS, a private press database and included: Süddeutsche Zeitung, Frankfurter Allgemeine Zeitung, Die Welt, Focus, Handelsblatt, taz, Tagesspiegel, Spiegel, WirtschaftsWoche, Die Zeit, ManagerMagazin and BörsenZeitung. One author (K.S.M.) searched the websites of these newspapers and magazines using the search term ‘Zuckersteuer’ (‘sugar tax’) and downloaded all relevant articles. After screening all articles, K.S.M. excluded duplicates and articles that did not discuss sugar taxation; 114 of the 137 identified articles were included.

### Analysis

The framing analysis followed a two-level approach, combining Rein and Schön’s<sup>8</sup> ‘naming and framing’ approach with their idea of ‘narrative frames’ being ‘descriptive/prescriptive stories’.<sup>8</sup>

We inductively examined our data for recurring concepts (naming) and competing frames around them (framing) following the thematic analysis approach described by Braun and Clarke.<sup>26</sup> First,

we identified ‘first-order frames’, which describe relevant, sugar taxation-related themes, e.g. the portrayal of ‘consumers’ (concept) as ‘unsuspecting consumers’ (first-order frame). After familiarization with the data, one author (K.S.M.) inductively developed a coding scheme for first-order frames by applying process and descriptive line-by-line coding<sup>27,28</sup> to two to three articles per newspaper, and organizing the resulting codes in a bottom-up manner into first-order frame codes, paying particular attention to responsibility concepts. The coding scheme was applied to all articles, and whenever new frames were identified during this process, relevant paragraphs were identified and recoded using NVivo query options.

Second, we reconstructed ‘narrative frames’, i.e. descriptive/prescriptive stories as defined by Rein and Schön,<sup>8</sup> by analyzing how first-order frames were combined into storylines. Here, we used stakeholder quotes that had been collated separately for each stakeholder, and newspaper articles that conveyed a clear narrative or story. K.S.M. reviewed the combination of first-order frames and took notes on prominent patterns of combination. K.S.M. then created descriptions of salient narrative frames and coded for them in a second coding cycle. Throughout this iterative process, K.S.M. constantly scrutinized the findings for their representation in the text to ensure that these would not simply recreate storylines that appeared logical. Finally, K.S.M. examined the narrative frames for responsibility allocations by analyzing the aspects of responsibility depicted in table 1. A second author (P.v.P.) familiarized himself with the primary data and checked the coding for plausibility.

We conducted coding and memo writing in English, using qualitative analysis software (NVivo12Plus and MAXQDA). We present quotes with the name of the newspaper or magazine in which the corresponding article was published and the date of publication. Due to exclusively using publicly published material, ethics approval was not necessary for this study.

## Results

### First-order and narrative frames

First-order frames related to problems, solutions and actors. Commonly discussed problems included obesity, diabetes and non-communicable diseases (NCDs) in general, overconsumption of sugar and malnutrition in general, and highly sweetened foods and sugar. Solutions included sugar taxation and sugar reduction, health education, other legislative measures, a collaborative and holistic strategy and voluntary industry commitments. Actors (i.e. the groups of people ‘about’ whom articles talked) were the industry, government and politicians, consumers and the youth. Stakeholders quoted in the articles included in our analysis came from academia, the sugar and food industry, medical associations, non-governmental organizations, government bodies and political parties. Table 2 briefly introduces our narrative frames. Comprehensive descriptions of first-order frames and narrative frames can be found in the [Supplementary material](#).

### Concepts of responsibility

With regards to adults, stakeholders employing the ‘nanny state’ framing assigned adults prospective moral responsibility for their health,

**Table 1** Dimensions of responsibility

Dimension	Manifestation	Description
Location	Individual	Individuals are responsible for their health and health-related behaviour. <sup>23</sup>
	Societal	Societal actors (e.g. governments or corporations) are responsible for health and health-promoting living conditions. <sup>23</sup>
Temporality	Retrospective	‘Backward-looking responsibility’ aiming to find the author of an action to hold them accountable. <sup>24</sup>
	Prospective	‘Forward-looking responsibility’, that is concerned with possible changes in the future. <sup>24</sup>
Morality	Causal	When ‘an actor plays an important causal role in bringing about a particular consequence’. <sup>25</sup>
	Moral	When people are in control and have sufficient knowledge regarding their actions and the consequences thereof. <sup>25</sup>

**Table 2** Description of pro-tax and anti-tax narrative frames

	Narrative frame	Key points
Pro-tax	Government failure	Blaming politicians for being inactive in face of the NCD epidemic despite having the means and legitimacy to act Being too close and obedient to the industry
	Unscrupulous industry	Showing the industry's contribution to the obesity epidemic (by pointing out detrimental industry behaviour, including lobbying against legislative measures and funding misleading evidence) Particularly addressing sugar and food industry (in contrast to retailers and sugar farmers) Marking sugar as a health risk Often combined with the 'government failure' framing
	Health inequalities	Describing NCDs/malnutrition as caused by low socio-economic status Presenting sugar taxation as an equitable solution
	Hidden threat	Highlighting added sugars in nearly all products Marking sugar as a health risk Describing consumers as unsuspecting of sugar content and their control as limited
	Illusion of individual control	Highlighting powerful external influences that limit people's freedom and autonomy in their nutritional choices Often combined with the 'hidden threat' and 'sugar addiction' framings
	Sugar addiction	Highlighting the addictive potential of sugar, evolutionary preference for sweet and habituation and 'imprinting' effects Describing consumers' control as limited Often within the 'vulnerable youth' framing
	Vulnerable youth	Amplifying other narrative frames by applying argumentation to children and problems of childhood obesity/children's overconsumption of sugar
Anti-tax	Oversimplification	Describing obesity as a complex problem that is not caused by a single factor Denouncing sugar reduction/taxation as too simplistic to effectively address obesity
	Responsible industry	Highlighting the industry's pro-active sugar reduction attempts Presenting sugar taxation as unnecessary Often combined with the 'ridiculous sugar tax' framing
	Nanny state	Denouncing legislative measures as paternalistic and inappropriate Highlighting the autonomy of consumers
	Ridiculous sugar tax	Accusing sugar taxation of targeting and hitting low socio-economic status groups particularly hard Denouncing the emphasis on the need for sugar reduction as a temporary and exaggerated phenomenon Presenting sugar taxation as unnecessary and senseless
	Pitiful producers	Highlighting sugar beet farmers' and sugar producers' suffering from the sugar reduction trend

highlighting that consumers are in control and knowledgeable. As an industry representative stated: 'Everyone needs to find the right balance for themselves' (Tagesspiegel, 28 June 2018). Although this assignment of prospective moral responsibility might imply a corresponding retrospective responsibility, consumers were never openly blamed for being overweight or obese. More saliently though, the 'unscrupulous industry', 'hidden threat', 'sugar addiction', 'illusion of individual control' and 'health inequalities' framing questioned consumers' moral responsibility due to a lack of individual control and knowledge and even framed it as being 'naïve to disingenuous to permanently call for individual responsibility' (SZ, 8 May 2018).

In return, especially the 'unscrupulous industry', but also the 'hidden threat', 'sugar addiction' and 'illusion of individual control' framing made the industry retrospectively morally responsible for the NCD epidemic, overconsumption of sugar and the obesogenic environment. This framing highlighted how the industry knows about the risks of sugar and still pursues their ruthless strategies. The advocacy group Foodwatch even explicitly assigned the industry a 'decisive co-responsibility' (Focus, 4 April 2018) for the NCD epidemic. In contrast, prospective industry responsibility was referred to rather implicitly. The Minister for Nutrition and Agriculture called upon and expressed trust in the industry to voluntarily reduce their use of harmful substances like sugar in the context of a shared responsibility model as explained below. In the 'responsible industry' framing, industry representatives emphasized their voluntary and pro-active reduction of sugar and, thus, 'socially responsible' behaviour, without, however, stating that they must do this because of having responsibility for their consumers' health. Only retailers, in contrast to the food and beverages industry, claimed to have taken responsibility for their consumers' health, e.g. by stating that they have reduced sugar contents because they 'could not take the responsibility for high sugar contents anymore' (FAZ, 20 April 18).

More often, prospective moral responsibility was assigned to the government. For instance, the initiative Doctors Against Malnutrition 'appealed to the government to finally implement binding regulations' (Die Zeit, 3 May 2018). This responsibility assignment was reflected in the 'unscrupulous industry', 'hidden threat', 'sugar addiction', 'illusion of individual control' and 'health inequalities' framing. Additional retrospective moral responsibility of politicians only seemed to be implied by the 'government failure' framing, which highlighted that politicians are aware of the problem, have the means to approach it but remain inactive or act insufficiently. However, this was opposed by the 'nanny state' framing denying politicians' legitimacy to take responsibility for people's health. The 'oversimplification' framing did not emphasize questions of responsibility but rather the question of effectiveness and the importance of targeting people's lifestyle as a whole. Nevertheless, referring to individual responsibility and multi-stakeholder approaches, stakeholders employing the 'oversimplification' framing tended towards a shared responsibility model. As the Minister for Nutrition and Agriculture specifically declared: 'everyone has to deliver' (FAZ, 20 December 2018a). Finally, children were routinely depicted as vulnerable and in need of protection. Thus, they were not assigned moral responsibility for their health. Table 3 summarizes which stakeholders cited in the articles employed which narrative frames and concepts of responsibility.

## Discussion

This study found 13 narrative frames around sugar taxation, with the 'unscrupulous industry', 'government failure', 'vulnerable youth' and 'oversimplification', 'responsible industry' and 'nanny state' framing being most salient. Those narrative frames had diverging

**Table 3** Employment of narrative frames and responsibility concepts by stakeholders.

	Narrative frames	Stakeholders	Responsibility concepts
	All frames	All stakeholders	Children not morally responsible
Pro-tax	<i>Unscrupulous industry</i>	Foodwatch The Greens politician CDU politician Academia	
	<i>Health inequalities</i>	Medical associations Academia	Consumers not morally responsible Industry retrospectively morally responsible (not in <i>health inequalities</i> )
	<i>Illusion of individual control</i>	Academia	Government prospectively morally responsible
	<i>Sugar addiction</i> <i>Hidden threat</i>	Academia MNA (CDU) Academia	
	<i>Government failure</i>	Foodwatch Medical associations The Greens politician Academia	Government retrospectively morally responsible
Anti-tax	<i>Nanny state</i>	MNA (CDU) Industry	Adults prospectively morally responsible Government not legitimised to take responsibility
	<i>Oversimplification</i>	MNA (CDU) Industry	Shared responsibility (individuals and societal bodies)

(MNA – Minister for Nutrition and Agriculture; CDU – Christian Democratic Union; SPD – Social Democratic Party)

implications for responsibility, resulting in a variety of competing responsibility allocations. In the following, we will appraise our results and compare them with previous studies.

Overall, the German debate shows similar but differently weighted patterns regarding responsibility concepts than the Mexican and the UK debates. As in other countries, there was a conflict between individual and societal responsibility.<sup>13,14,16,17</sup> Though, with the ‘illusion of individual control’, ‘hidden threat’, and ‘sugar addiction’ framing and an industry rather employing the ‘responsible industry’ than the ‘nanny state’ framing, individual responsibility was considerably less dominant than e.g. in Mexico.<sup>13</sup>

The main discussion point in Germany was how societal responsibility should be fulfilled, with a competition between voluntary options favouring shared responsibility and ‘corporate social responsibility’, and legislative solutions reflecting governmental responsibility. Within this dispute, the Ministry for Nutrition and Agriculture (BMEL), that is responsible for potential sugar taxation, opted for a multi-stakeholder approach, which involved cooperation with the industry and voluntary industry commitments. This relates to the idea of a multi-stakeholder approach discussed in the UK and Mexico.<sup>13,14</sup> As in Mexico, proponents of sugar taxation in Germany opposed this approach because of the influence it gives to the industry.<sup>13</sup> However, it is possible that the German government was influenced in its choice of this approach by food industry preferences. In the ‘government failure’ framing, politicians were regularly blamed for being too close to, and even afraid of, the industry. In the ‘unscrupulous industry’ framing, the industry was accused of lobbying against health-protective legislative measures and promoting misleading evidence despite having knowledge of the harmful effects of sugar. Lobbying politicians and promoting one-sided and misleading evidence are well-documented strategies of the food industry (mirroring those of tobacco and alcohol sectors) and reflect the immense economic and political power from which this industry benefits.<sup>29</sup> This stands in stark contrast to the resources available to public health advocates. In the UK, e.g., public health groups have been shown to have had considerably fewer meetings with politicians than representatives of the alcohol industry.<sup>30</sup> More recently, the German Diabetes Association withdrew from an advisory body of the BMEL because of a perceived lack of influence of scientific voices.<sup>31</sup>

In Germany, little data are available on lobbying, because there is no comprehensive regulation requiring meetings, donations and other political contributions to be documented and made publicly available.<sup>32</sup> However, existing research suggests three possible ways the sugar industry might advocate their interest. First, the industry might gain influence through the political connections and expertise of employees who previously worked in government.<sup>32</sup> For example, Günter Tissen,<sup>33</sup> the lead representative of the German Sugar Industry Association, worked for nearly 15 years for the BMEL before taking up this role. Second, corporate donations to political parties seem to aim at gaining access to politicians and influencing policy positions, and are often targeted towards business-friendly liberal and conservative parties.<sup>32</sup> Specifically, the sugar industry has regularly donated to the conservative parties at least since the 1990s, but more recently also supported other parties.<sup>32</sup> Third, and perhaps most importantly, stakeholders can lobby through institutionalized structures like legislative hearings or advisory bodies, such as the one mentioned above, where public health advocates did not feel heard.<sup>32</sup> Finally, in Germany, nutrition policy is overseen by the Ministry of Nutrition and Agriculture, not the Ministry of Health, which might result in a tendency to prioritize economic considerations and the perspectives and interests of producers over health considerations.

While Julia Klöckner, who served as Germany’s Minister of Nutrition and Agriculture at the time of this study, publicly expressed her opposition to sugar taxes, our results show that other politicians argued in favour of this approach. This included politicians from The Greens, the Social Democratic Party, as well as from the minister’s own party, the Christian Democratic Union (CDU), covering the entire political spectrum in Germany.<sup>34</sup> However, in the party manifestos for the 2021 parliamentary elections, the Greens were the only major party expressing support for the use of fiscal instruments for promoting healthy diets.

German tax proponents additionally rejected the multi-stakeholder approach because voluntary industry commitments were considered ineffective. Indeed, research from the USA and Europe has shown the limited effectiveness of voluntary industry initiatives.<sup>11,35</sup> This relates to Beauchamp’s<sup>19</sup> rejection of voluntary action in his social justice model. According to him, collective, e.g. societal action, must be ‘obligatory or non-voluntary in nature’, since the industry’s profit orientation would always render voluntary

action ineffective.<sup>19</sup> In contrast, in Germany as well as in the UK, industry representatives highlighted voluntary and pro-active industry actions, i.e. corporate social responsibility, to demonstrate the superfluity of sugar taxation.<sup>15</sup> This argumentation has also been very salient in US newspaper coverage of obesity and other nutrition-related diseases<sup>11</sup> and is interesting because it contradicts the industry's own contestation of the importance of sugar reduction in Germany and the UK.<sup>15</sup> This phenomenon of using diverging framing to support underlying interests is also known from studies of the alcohol industry and could be used by health advocates to challenge corporate social responsibility framing.<sup>36</sup> Furthermore, the idea of 'corporate social responsibility' seems to be more a matter of the industry's goodwill than a genuine responsibility that must be fulfilled. As our results have shown, with the exception of retailers, the food and beverage industry highlighted their proactive, 'socially responsible' behaviour without assuming actual responsibility for their consumers' health. This aligns with previous research findings,<sup>11</sup> and public health actors should continue being cautious with regard to the term 'corporate social responsibility'.

One topic almost completely absent from the German debate, but evident in other settings, such as Mexico, is the idea of sugar taxation as a means of fulfilling the right to health.<sup>13</sup> Health, and underlying determinants, such as safe food, have been a human right since 1948.<sup>37</sup> As WHO points out, this right implies governmental responsibility and must be fulfilled without discrimination.<sup>38</sup> In Mexico, the National Academy of Medicine explicitly framed the problem of obesity as 'a matter of protecting human rights'.<sup>13</sup> In Germany, tax proponents framed sugar taxation as an equitable solution in the 'health inequalities' framing, and thereby touched upon a rights-based and ethical argumentation, but they did not refer explicitly to health as a human right and sugar taxation as an ethical obligation. In contrast, ethical arguments were a core part of tax opponents' highly salient 'nanny state' framing. However, it has been shown that the industry's argumentation does not withstand ethical scrutiny.<sup>39</sup> Considering this and the relevance of sugar taxation for ensuring people's right to health, we suggest that German tax proponents expand their ethical argumentation and include references to health as a human right. This is not least because implementing such a right to health was one of the central steps identified by Beauchamp<sup>19</sup> for delivering social justice.

Relating to Beauchamp's<sup>19</sup> concepts of market justice and social justice, the German debate is moving from the market justice frame, and its focus on individual responsibility, towards a social justice frame, which emphasizes governmental responsibility. It focuses on the conflict between voluntary measures, which relate to shared and 'corporate social responsibility', and legislative action, which implies governmental responsibility. However, while the debate has moved somewhat away from a focus on individual responsibility, it has still not fully embraced legislative (i.e. obligatory) action, which Beauchamp<sup>19</sup> defined as essential for real social justice.

### Strengths and limitations

As this is an interpretative study, the authors undertook the research in a reflexive manner. K.S.M. consistently checked the codes against the data and repeatedly verified that the frame combinations identified in the analysis were present in the text. This vigilance contributed to the rigour and strength of this analysis. Moreover, a second author double-checked the coding. In addition to analyze first-order frames that directly concerned sugar taxation, K.S.M. inductively searched for further contested concepts and competing frames around them and analyzed their interconnectedness through the reconstruction of narrative frames. This allowed us to analyze ideas around and allocations of responsibility, which could inform future advocacy work.

Our primary data were in German, but we report results in English. As language is deeply intertwined with culture, it was sometimes difficult to find appropriate translations that would convey the precise meaning and content of the original text. For feasibility reasons, we

were not able to include local newspapers or social media, and, thus, analyzed only a part of the German media coverage. Furthermore, it was outside the scope of this work to analyze corporate documents, policy documents, protocols of political debates, trade press articles and press releases of relevant stakeholders. Therefore, it was not possible to assess the interaction and influence of these stakeholders on the media.

## Conclusion

This study analyzed the framing and concepts of responsibility employed in relation to sugar taxation in German national media. We have found considerably less focus on individual responsibility framing than in equivalent debates in the UK and Mexico. Instead, a conflict existed over how societal responsibility should be fulfilled, showing that the German debate was located somewhere between market and social justice.

The question of societal responsibility and corporate social responsibility framing become more salient in debates around sugar taxation, and further research should investigate if this is the case in other areas of legislative health promotion, too. To promote social justice and protect human life, future research should also focus on how health advocates can successfully engage with corporate social responsibility narratives and arguments, and how legislative measures can be framed in ways that engender trust in governmental actions.

## Supplementary data

Supplementary data are available at *EURPUB* online.

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*Conflicts of interest:* K.S.M. worked for the German NCD Alliance for 1.5 years between 2018 and 2019, i.e. before starting the project. P.v.P. has published articles and statements arguing for the adoption of a sugar tax in Germany, and has been involved in organizations working for this case, including the German NCD Alliance. He is member of the German Green Party, representatives of which have called for a tax on sugar-sweetened beverages. All statements and opinions in this article are his own. B.H. and E.M. state that they have no conflict of interest.

## Key points

- Responsibility for health framing was salient in the German media debate on sugar taxation.
- The German debate showed less individual responsibility framing than e.g. Mexico and the UK, and instead centred around societal responsibility framing.
- The main question in the German debate was how societal responsibility should be fulfilled, with a conflict between legislative measures (i.e. sugar taxation) and voluntary measures in cooperation with the food industry (including corporate social responsibility).
- Public health advocates should focus on how best to counteract corporate social responsibility framing and how to position governmental actions in a way that engenders understanding and trust in the target population.

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