

# ENVIRONICS

## RESEARCH

## Qualitative and Quantitative Research 2016 Annual Corporate Research Final Report

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*Ce rapport est aussi disponible en français*

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## Executive summary

### Background and objectives

Environics Research Group was commissioned by the Canada Revenue Agency (CRA) to conduct its Annual Corporate Research. This research is used by the CRA to gauge a number of factors, including trust and satisfaction with the CRA, and contextualize other information received by the CRA. The findings from this research will be used for CRA’s Annual Report to Parliament, strategic planning exercises, and internal analysis of public opinion. In addition, the research will be used for other corporate reporting initiatives, including the Board of Management Oversight Framework, the Commissioner’s Annual Reports to the Governments of the Provinces and Territories, among others.

Specifically, the objectives of the research were to gain insight into the following areas:

- Overall perceptions of the CRA;
- Experience with income tax filing;
- Perceptions of contacts and dealings with the CRA; and
- Methods of contact.

### Methodology

#### Qualitative phase

Environics Research conducted a series of 12 focus groups with members of the general population, small and medium businesses, and tax intermediaries between July 25 and August 3, 2016. Four sessions were conducted in each of Toronto/GTA, Calgary, and Montreal. In each community two sessions were conducted with the general population, one session with SME decision-makers and one session with tax intermediaries. Eight sessions were conducted in English and four sessions were conducted in French. The sessions were distributed as follows:

Date and time	Group Composition
July 25, 5:30 p.m. EDT	Low/Middle income – Mississauga, Ontario
July 25, 8:00 p.m. EDT	Higher income – Mississauga, Ontario
July 26, 5:30 p.m. EDT	SME decision-makers – Toronto, Ontario
July 26, 7:30 p.m. EDT	Tax intermediaries – Toronto, Ontario
July 27, 5:30 p.m. MT	Low/Middle income – Calgary, Alberta
July 27, 7:30 p.m. MT	Higher income – Calgary, Alberta
July 28, 5:30 p.m. MT	SME decision-makers – Calgary, Alberta
July 28, 7:30 p.m. MT	Tax intermediaries – Calgary, Alberta
August 2, 5:30 p.m. EDT	Low/Middle income – Montreal, Quebec
August 2, 7:30 p.m. EDT	Higher income – Montreal, Quebec
August 3, 5:30 p.m. EDT	SME decision-makers – Montreal, Quebec
August 3, 7:30 p.m. EDT	Tax intermediaries – Montreal, Quebec

The groups lasted approximately 120 minutes, and consisted of between 8 and 10 participants (out of 10 people recruited for each group) for the general population sessions and 7 to 8 participants (out of 8 people recruited for each group) for the business and tax intermediary groups.

Participants were recruited using a mix of Random Digit Dialling and databases of Canadians who have agreed to be contacted to participate in focus groups. All MRIA and Government of Canada standards for conducting qualitative research were adhered to. Each participant received an incentive as a token of appreciation for their time. The general population incentive was \$100, SME decision-makers received \$175 and tax intermediaries received \$150. All sessions were audio and video-taped.

**Statement of limitations:** Qualitative research provides insight into the range of opinions held within a population, rather than the weights of the opinions held, as would be measured in a quantitative study. The results of this type of research should be viewed as indicative rather than projectable.

### Quantitative phase

Environics conducted a telephone survey with 1,600 adult residents of Canada, from July 15 – August 1, 2016. A survey of this size will yield results which can be considered accurate to within +/- 2.45 percentage points, 19 times out of 20. Margins of error are larger for subgroups of the population. The sample was stratified by region to allow for meaningful coverage of lower population areas:

Region	Sample Size	Margin of error*
Atlantic Canada	175	+/- 7.4
Quebec	375	+/- 5.1
Ontario	525	+/- 4.3
Prairies/NWT/Nunavut	127	+/- 8.7
Alberta	198	+/- 7.0
B.C./Yukon	200	+/- 6.9
CANADA	1,600	+/- 2.45

\* In percentage points, at the 95% confidence level

In addition, Environics conducted an online survey with 300 decision-makers at small to medium enterprises and 300 tax intermediaries. The following definitions were used:

- Tax intermediary: A person who works with small business clients (<100 employees) on tax-related or payroll matters
- SMB: A decision-maker or involved in decisions on tax related matters, payroll, GST/HST preparation, or bookkeeping at small to medium businesses (<100 employees). Acceptable job titles included:
  - President/CEO/Owner
  - CFO/Comptroller
  - Accountant
  - Payroll Manager/Officer
  - Manager
  - Bookkeeper

- Financial Officer

Environics obtained the business sample from our trusted partners, Vision Critical and Asking Canadians. As this was an online panel survey, which is a non-probability sample, no margin of error can be applied to the results.

## Cost of research

The cost of this research was \$158,040.70 (HST included).

## Report

This report begins with an executive summary outlining key findings and conclusions, followed by a detailed analysis of the focus group findings. Detail on the research methodology, recruitment guide and moderator's guide are included in the appendices. The findings from the quantitative research are provided under separate cover. Also provided under a separate cover is a detailed set of "banner tables" presenting the results for all questions by population segments as defined by region and demographics.

**Use of findings of the research.** The findings from this research will be used in the CRA's Annual Report to Parliament, for strategic planning exercises, and for internal analysis of public opinion. In addition, the research will be used for other corporate reporting, including the Board of Management Oversight Framework, the Commissioner's Annual Reports to the Governments of the Provinces and Territories, among others.

## Key findings – qualitative phase: General public

The findings with the general public suggest that there are varying views about the Agency that are primarily influenced by their personal interactions with the CRA. Those with positive impressions were largely basing them on positive customer service experiences they have had with staff at the Agency. This indicates that the recent focus on customer service is likely having a positive effect on clients.

Negative impressions are predominantly influenced by two factors: personal interactions with the CRA and with impressions about government agencies in general. Opinions involving personal interactions with the CRA relate to not receiving information in a satisfactory timeframe, within the first contact, or that is consistent. Those with negative impressions on government agencies in general, seems to involve scepticism of government in general and therefore opinions of the CRA are grouped with all other “government”-type organizations.

Irrespective of participants’ overarching opinion about the CRA, there are areas that are widely viewed positively, indicating that they are able to parse out specific executional successes from overarching views of the Agency. These areas included the perceived efficiency in distributing tax refunds in a timely manner as well as significant transition to online tax filings. Experiences with online filing and services are very commonly used to file income taxes and are considered to be a significant improvement from paper-based filing experiences. Software programs are widely praised as making income tax filings easier. While participants recognize that the CRA does not create these programs, the positive effects are applied to impressions of the CRA.

Another positive online addition is the MyAccount service. About half in the sessions are aware of this service and impressions are positive. Many appreciated the ability to review their tax records and notices at the tip of their hands, without having to contact the CRA or dig through old files.

By contrast, there are areas with opportunity for improvements that are generally seen among participants, primarily relating to accessing customer service. Reaching the CRA by telephone is the most significant pain point raised by participants and one that was experienced by many. A majority claim that they have to call multiple times before reaching the queue to eventually speak to someone. For the most part, participants are able to separate out their impressions of the customer service they receive when speaking with someone versus their frustration with trying to reach the CRA. However, it was clear from the sessions that this is a widely experienced issue.

Part of this may be the continued reliance on contacting the CRA even when information is found on the website. It was commonly expressed that the website is used as an initial information gathering stage with a follow-up call to confirm the information that was found, with the only exception to this was when searching for a specific form. This suggests that while the information may be accessible and available on the CRA’s website, it appears that users are not comfortable relying solely on it. Rather, there is a clear preference to re-confirm with someone directly at the CRA.

Relating to the CRA website, there is also often difficulties in finding specific information. Many find the website comprehensive which in itself creates some challenges. As noted above, searching for forms is a common task that is easily completed at the CRA’s website. However, seeking specific information requires more effort. As a result, many call the CRA to have their question answered.

Overall, the findings from the general public sessions were neutral to positive. Participants recognize that the CRA is relatively efficient and seems to be more customer-service orientated. However, there are some clear pain points with reaching the CRA in an efficient way to have questions answered.

## Key findings – qualitative phase: Business and tax intermediary

Overall impressions from these audiences are mixed, and again, are based on interactions with the CRA. Opinions also varied between businesses and tax intermediaries. Both SMEs and tax intermediaries in these sessions were more apt to have stronger opinions about the CRA and likely due to the increased interactions with the Agency. Unique to these two groups is the comparisons made to other government organizations, which has a positive effect for the CRA in that CRA was seen to be performing better than departments, particularly in Calgary and Montreal.

**Businesses** in the sessions were somewhat less positive in their impressions of the CRA in comparison to tax intermediaries. Some find the Agency difficult to deal with and considered them adversarial in some instances. By contrast, other businesses appear to have positive interactions which is the lens through which they evaluate the CRA as a whole.

**Tax intermediaries** by far have the most interaction with the CRA and are somewhat positive in their impressions of the CRA, with some caveats. For them, there appears to be an understanding that the tax system in general is complicated, expansive, and continues to grow. As a result, things change on a regular basis which can sometimes be difficult to keep up to date.

Both businesses and tax intermediaries are virtually unanimous in their view that the CRA's transition to more online services has been positive and an area that the Agency performs well in. For tax intermediaries in particular, it has helped them better manage their files with clients and provided information that is readily available, without contacting the CRA. The RC59 and "represent a client" are commonly lauded as positive introductions made by the Agency. MyAccount and MyBusinessAccount were also very well received and generally used with positive impressions.

Having said that, there is a willingness to have more access to information and services online than what is currently available. Obtaining remittance forms in particular is a pain point and an area that a majority of the intermediaries would like to have access to online.

For these two audiences, there were two key points of consideration relating to customer service where they feel the CRA can improve upon. The first is the consistency in the information provided to them. A number cite examples where information relayed from the CRA call centres is not consistent and largely depends on who they speak to. While they have seen some efforts in this regard, it continues to be an area of opportunity for the Agency. As well, like the general public, easily reaching a CRA representative continues to be a significant challenge for intermediaries in particular. This unique audience is the most actively engaged with the CRA and is acutely aware of any perceived changes in service level.

The auditing process also poses some challenges for these audiences in terms of the process. While they recognize that audits are "part of the system", there is an impression that the auditors are not always properly matched to the business they are auditing, leading to a feeling that the auditor is not as knowledgeable as expected. Moreover, it is widely viewed that the process itself is long and arduous, due to the perceived lack of decision-making ability on-site. As a result, this was raised as pain point for those in the sessions.

## Political neutrality statement and contact information

I hereby certify as a Senior Officer of Environics Research Group that the deliverables fully comply with the Government of Canada political neutrality requirements outlined in the Communications Policy of the Government of Canada and Procedures for Planning and Contracting Public Opinion Research. Specifically, the deliverables do not contain any reference to electoral voting intentions, political party preferences, standings with the electorate, or ratings of the performance of a political party or its leader.

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## Sommaire exécutif

### Contexte et objectifs

L'Agence du revenu du Canada (ARC) a confié au groupe Environics Research le mandat de mener son exercice de recherche d'entreprise annuelle. Il s'agit d'évaluer un certain nombre de facteurs, dont la confiance et la satisfaction à son endroit, et contextualiser d'autres renseignements qui lui ont été fournis. L'ARC s'appuiera sur les constatations figurant au présent rapport pour rédiger le Rapport annuel au Parlement, mener des exercices de planification stratégique et réaliser une analyse de l'opinion publique à l'interne. Le rapport étayera par ailleurs d'autres initiatives d'établissement de rapports d'entreprise, notamment le Cadre de surveillance du Conseil de direction et les rapports annuels du commissaire à l'intention des gouvernements provinciaux et territoriaux.

Plus précisément, l'ARC souhaitait obtenir de l'information sur les sujets suivants :

- Perceptions générales de l'ARC;
- expérience de la production des déclarations de revenus;
- perceptions des contacts et des rapports avec l'ARC;
- moyens de communication.

### Méthodologie

#### Phase qualitative

Environics Research a animé une série de 12 groupes de discussion constitués de membres du grand public, de décideurs de petites ou moyennes entreprises (PME) et d'intermédiaires fiscaux entre le 25 juillet et le 3 août 2016. Quatre séances ont été tenues dans chacune de ces villes : Toronto (région du Grand Toronto), Calgary et Montréal. À chaque endroit, on a tenu deux séances avec le grand public, une avec les décideurs de PME et une avec les intermédiaires fiscaux. Huit séances se sont déroulées en anglais et quatre, en français. Voici les dates, heures et lieux des séances :

Date et heure	Composition du groupe
25 juillet, 17 h 30 (HAE)	Revenu faible ou moyen – Mississauga, Ontario
25 juillet, 20 h (HAE)	Revenu élevé – Mississauga, Ontario
26 juillet, 17 h 30 (HAE)	Décideurs de PME – Toronto, Ontario
26 juillet, 19 h 30 (HAE)	Intermédiaires fiscaux – Toronto, Ontario
27 juillet, 17 h 30 (HNR)	Revenu faible ou moyen – Calgary, Alberta
27 juillet, 19 h 30 (HNR)	Revenu élevé – Calgary, Alberta
28 juillet, 17 h 30 (HNR)	Décideurs de PME – Calgary, Alberta
28 juillet, 19 h 30 (HNR)	Intermédiaires fiscaux – Calgary, Alberta
2 août, 17 h 30 (HAE)	Revenu faible ou moyen – Montréal, Québec
2 août, 19 h 30 (HAE)	Revenu élevé – Montréal, Québec
3 août, 17 h 30 (HAE)	Décideurs de PME – Montréal, Québec

Date et heure	Composition du groupe
3 août, 19 h 30 (HAE)	Intermédiaires fiscaux – Montréal, Québec

Les séances des groupes de discussion duraient environ 120 minutes. Celles avec le grand public réunissaient de 8 à 10 participants (10 personnes avaient été recrutées pour chaque groupe), tandis que celles avec les décideurs de PME et les intermédiaires fiscaux comptaient de 7 à 8 participants (8 personnes avaient été recrutées pour chaque groupe).

On a recruté les participants en utilisant la composition aléatoire et la base de données des Canadiens ayant accepté de participer à des groupes de discussion. Pour mener son travail de recherche qualitative, Environics Research a respecté toutes les normes applicables de l'Association de la recherche et de l'intelligence marketing et du gouvernement du Canada. La société a remis une compensation à chaque participant en guise de remerciement. Les membres du grand public ont donc reçu 100 \$, les décideurs de PME, 175 \$ et les intermédiaires fiscaux, 150 \$. Toutes les séances ont été enregistrées sur bande sonore et vidéo.

**Énoncé des limites :** La recherche qualitative jette un regard sur la diversité des opinions présentes au sein d'une population, plutôt que sur la pondération de ces opinions, ce que mesurerait une étude quantitative. Les résultats de ce type de recherche devraient être considérés comme étant indicatifs plutôt que comme permettant l'extrapolation.

### Phase quantitative

Environics Research a réalisé un sondage téléphonique auprès de 1 600 résidents adultes du Canada, entre le 15 juillet et le 1<sup>er</sup> août 2016. Un sondage de cette ampleur produit des résultats pouvant être considérés comme étant exacts selon une marge d'erreur de  $\pm 2,45\%$ , 19 fois sur 20. La marge d'erreur augmente pour certains sous-groupes de la population. Environics Research a stratifié l'échantillon par région afin de permettre une couverture significative des régions à faible densité démographique.

Région	Taille de l'échantillon :	Marge d'erreur :
Canada atlantique	175	$\pm 7,4$
Québec	375	$\pm 5,1$
Ontario	525	$\pm 4,3$
Prairies/T.N.-O./Nunavut	127	$\pm 8,7$
Alberta	198	$\pm 7,0$
C.-B./Yukon	200	$\pm 6,9$
CANADA	1 600	$\pm 2,45$

\*Les marges d'erreur sont exprimées en pourcentage, selon un niveau de confiance de 95 %.

De plus, Environics Research a réalisé un sondage en ligne auprès de 300 décideurs de PME et de 300 intermédiaires fiscaux. Les sources suivantes ont été utilisées :

- Intermédiaire fiscal : Une personne qui travaille avec des clients de petites entreprises (moins de 100 employés) relativement à des questions liées à l'impôt ou à la paie.

- Décideur de PME : Une personne qui participe à la prise de décisions en lien avec l'impôt, la paie, la taxe sur les produits et services (TPS)/taxe de vente harmonisée (TVH) ou la tenue des comptes au sein d'une PME (moins de 100 employés). Les titres de poste retenus étaient les suivants :
  - Président, PDG ou propriétaire
  - Directeur financier/contrôleur
  - Comptable :
  - Agent de la paye
  - Gestionnaire
  - Commis comptable
  - Agent financier

Environics Research a obtenu l'échantillon d'entreprises auprès de nos partenaires de confiance, à savoir Vision Critical et Asking Canadians. Comme il s'agissait d'une enquête par panel en ligne, qui visait un échantillon non probabiliste, aucune marge d'erreur ne peut être appliquée aux résultats.

## Coût des matériaux

Cette recherche s'est élevée à 158 040,70 \$ (TVH comprise).

## Rapport

Le présent rapport contient un résumé des principales constatations et conclusions, puis une analyse détaillée des constatations des groupes de discussion. Quant aux annexes, elles fournissent des détails sur la méthodologie de recherche, le guide de recrutement et le guide de l'animateur. Les constatations découlant de la recherche quantitative sont présentées dans un document distinct. Est également présenté dans un document distinct un ensemble de « tableaux des bannières » détaillés qui fournissent les résultats pour toutes les questions par segment de population, selon les régions et les groupes démographiques définis.

**Utilisation des constatations de la recherche** L'ARC s'appuiera sur les constatations figurant au présent rapport pour rédiger le Rapport annuel au Parlement, mener des exercices de planification stratégique et réaliser une analyse de l'opinion publique à l'interne. Le rapport étayera par ailleurs d'autres initiatives d'établissement de rapports d'entreprise, notamment le Cadre de surveillance du Conseil de direction et les rapports annuels du commissaire à l'intention des gouvernements provinciaux et territoriaux.

## Principales constatations – phase qualitative : grand public

Le grand public a des points de vue différents à l'égard de l'Agence, et ceux-ci sont principalement influencés par ses interactions avec l'ARC. Les personnes qui ont exprimé des impressions positives fondaient largement leur opinion sur la qualité du service à la clientèle. Cela indique que l'importance accordée récemment à cet aspect produira sans doute un effet positif sur les clients.

Les impressions négatives s'expliquent principalement par deux facteurs : les interactions personnelles avec l'ARC et l'attitude quant aux organismes gouvernementaux en général. Les gens ont fondé leur opinion sur le fait qu'ils n'obtenaient de l'information uniforme dans un délai satisfaisant ou lors de la communication initiale. En ce qui concerne les organismes gouvernementaux en général, le scepticisme visait l'ensemble du gouvernement de sorte que l'ARC n'était pas directement en cause.

Sans égard à l'opinion globale des participants relativement à l'ARC, certains domaines étaient généralement perçus de façon positive, ce qui indique qu'on a pu dégager des cas de réussite à partir de points de vue globaux. Parmi ces domaines, citons l'efficacité perçue du versement des remboursements d'impôt ainsi que l'important travail de transition vers les déclarations de revenus en ligne. La production par voie électronique et les services en ligne sont très couramment utilisés pour produire des déclarations de revenus et sont considérés comme étant une amélioration significative par rapport à la production en format papier. Les logiciels sont grandement appréciés puisqu'ils facilitent la préparation des déclarations de revenus. Même si les participants reconnaissent que l'ARC ne crée pas ces programmes, les effets positifs de ceux-ci influent sur l'opinion qu'ils ont de l'ARC.

Le service *Mon dossier* est un autre ajout en ligne qui s'avère positif. Environ la moitié des participants des groupes de discussion connaissaient ce service et ont exprimé des opinions positives à son égard. De nombreux participants ont dit aimer avoir la possibilité de consulter leurs dossiers d'impôt et avis d'imposition en un tour de main, sans avoir à communiquer avec l'ARC ou à éplucher de vieux dossiers.

En revanche, il existe des aspects qui, de l'avis de la grande majorité des participants, pourraient être améliorés, et ils sont principalement liés à l'accès aux services. Communiquer avec l'ARC par téléphone est l'irritant le plus fréquemment mentionné par les participants et celui auquel la majorité d'entre eux ont été le plus souvent confrontés. La majorité des participants disent qu'ils ont dû appeler à de multiples reprises avant d'être mis en attente pour parler à quelqu'un. Dans la plupart des cas, les participants sont capables de dissocier le service à la clientèle qu'ils reçoivent lorsqu'ils parlent à quelqu'un de la frustration qu'ils ressentent lorsqu'ils n'arrivent pas à joindre l'ARC. Cependant, il est clair d'après les constatations des séances qu'il s'agit d'un problème très répandu.

Une partie de ce problème peut être attribuable au besoin constant de communiquer avec l'ARC alors que l'information nécessaire se trouve sur le site Web. On a couramment mentionné qu'on se sert du site Web pour la collecte d'information initiale et qu'on appelle l'ARC par la suite afin de valider l'information trouvée, la seule exception étant la recherche d'un formulaire précis. Cela suggère que même si l'information peut être accessible et disponible sur le site Web de l'ARC, les utilisateurs sont incapables de se fier uniquement à elle. Il existe plutôt une nette préférence pour confirmer de nouveau l'information trouvée sur le site Web directement auprès de l'ARC.

En ce qui concerne le site Web de l'ARC, les participants ont souvent de la difficulté à y trouver l'information précise dont ils ont besoin. Bon nombre d'entre eux trouvent le site Web exhaustif, ce qui en soit crée quelques difficultés. Comme on l'a mentionné ci-dessus, la recherche de formulaires est une tâche courante qu'on peut

aisément réaliser sur le site Web de l'ARC. Cependant, la recherche de renseignements précis demande plus d'efforts. Par conséquent, de nombreuses personnes appellent l'ARC pour qu'elle réponde à leurs questions.

En général, les constatations découlant des séances avec le grand public étaient neutres ou positives. Les participants reconnaissent que l'ARC est relativement efficace et semble prêter une plus grande attention au service à la clientèle. Cependant, il existe des points d'irritation évidents en ce qui concerne la communication avec l'ARC de façon efficace pour avoir des réponses à ses questions.

## Principales constatations – phase qualitative : décideurs de PME et intermédiaires fiscaux

En général, ces groupes ont exprimé des opinions partagées qui, encore une fois, concernaient les interactions avec l'ARC. Les décideurs de PME et les intermédiaires fiscaux ont aussi exprimé des opinions divergentes. Lors de ces séances, les décideurs de PME comme les intermédiaires fiscaux étaient plus aptes à exprimer des opinions favorables à l'endroit de l'ARC, sûrement en raison de l'augmentation des interactions avec celle-ci. Contrairement au grand public, ces deux groupes ont établi des comparaisons avec les autres organisations gouvernementales, ce qui a un effet positif sur l'ARC puisqu'ils considèrent qu'elle est plus efficace que ces organisations, une opinion exprimée principalement à Calgary et à Montréal.

Les **décideurs de PME**, par rapport aux intermédiaires fiscaux, sont un peu moins positifs dans leurs impressions au sujet de l'ARC. Certains sont d'avis qu'il est difficile de traiter avec l'ARC et la considèrent bagarreuse dans certaines instances. En revanche, d'autres décideurs de PME disent entretenir des interactions positives avec l'ARC, et il semble qu'ils se fondent sur ces interactions pour évaluer l'ARC dans son ensemble.

Les **intermédiaires fiscaux**, qui, de loin, interagissent le plus avec l'ARC, sont plutôt positifs dans leurs impressions au sujet de l'ARC, sous certaines réserves. Pour eux, il semble exister une compréhension que le régime fiscal en général est compliqué et exhaustif, et qu'il continue de prendre de l'expansion. Par conséquent, il subit des changements de façon régulière, ce qui fait qu'il est parfois difficile de se tenir à jour.

Les décideurs de PME comme les intermédiaires fiscaux sont pratiquement unanimes quant au fait que la transition de l'ARC vers un plus grand nombre de services en ligne a un effet positif et que ceux-ci constituent un domaine dans lequel l'ARC est efficace. Pour les intermédiaires fiscaux en particulier, les services en ligne les aident à mieux gérer leurs dossiers avec les clients et leur permettent d'accéder à de l'information facilement accessible sans qu'ils aient à communiquer avec l'ARC. Le formulaire RC59 et l'outil *Représenter un client* sont deux nouveaux ajouts de l'Agence qui sont couramment appréciés. Les outils *Mon dossier* et *Mon dossier d'entreprise* ont été très bien accueillis eux aussi, et leur utilisation donne généralement des impressions positives.

Cela dit, les décideurs de PME et les intermédiaires fiscaux souhaiteraient qu'on améliore l'accès à l'information et offre plus de services en ligne. Les formulaires de versement en particulier représentent un point d'irritation, et la majorité des intermédiaires fiscaux aimeraient pouvoir les obtenir en ligne.

Les participants des deux publics ont signalé deux éléments clés en lien avec le service à la clientèle qui, de leur avis, devraient être améliorés par l'ARC. Le premier de ces éléments est l'uniformité dans l'information qu'elle lui fournit. Plusieurs participants ont fourni des exemples où l'information qui leur a été fournie par les centres d'appels de l'ARC n'était pas uniforme, ce qui dépendait grandement de la personne avec qui ils discutaient. Même s'ils ont constaté quelques efforts menés à cet égard, cet élément devrait toujours être amélioré par

l'Agence. De plus, comme c'est le cas avec le grand public, l'entrée en contact avec un représentant de l'ARC continue de constituer un problème majeur, surtout pour les intermédiaires fiscaux. Ce sont eux qui interagissent le plus activement avec l'ARC et qui prennent le plus rapidement connaissance des changements perçus apportés au niveau des services.

Le processus de vérification pose lui aussi quelques problèmes pour les décideurs de PME et les intermédiaires fiscaux, et ce, sur le plan du processus lui-même. Bien qu'ils reconnaissent que les vérifications « font partie du régime », ils ont l'impression que les vérificateurs ne sont pas toujours affectés à des entreprises avec lesquelles ils concordent, ce qui crée un sentiment que les vérificateurs ne sont pas aussi compétents qu'ils devraient l'être. De plus, l'avis général est que le processus lui-même est long et laborieux, en raison du manque perçu de pouvoir décisionnel que les vérificateurs peuvent exercer sur place. Par conséquent, les participants considèrent ce problème comme étant un point d'irritation.

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À titre de cadre supérieur du Groupe de recherche Environics, je certifie par la présente que les livrables respectent pleinement les exigences de neutralité politique du gouvernement du Canada exposées dans la Politique de communications du gouvernement du Canada et la Procédure de planification et d'attribution de marchés de services de recherche sur l'opinion publique. En particulier, les livrables ne renferment aucune référence aux intentions de vote, aux préférences de parti politique, à la cote de popularité ou aux indices de rendement d'un parti politique ou de son chef.

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## Introduction

Environics Research Group is pleased to present this report the Canada Revenue Agency (CRA) highlighting the findings from the Annual Corporate Research. This research is used by the CRA to gauge a number of factors, including trust and satisfaction with the CRA, and contextualize other information received by the CRA. The findings from this research will be used in the CRA's Annual Report to Parliament, strategic planning exercises, and internal analysis of public opinion. In addition, the research will be used for other corporate reporting initiatives, including the Board of Management Oversight Framework, the Commissioner's Annual Reports to the Governments of the Provinces and Territories, among others.

Specifically, the objectives of the research were to gain insight into the following areas:

- Overall perceptions of the CRA;
- Experience with income tax filing;
- Perceptions of contacts and dealings with the CRA; and
- Methods of contact.

## Background

Launched in 2005, the CRA Annual Corporate Research (ACR) provides public opinion to inform strategic planning and reporting as well as tailor corporate communications. In 2011 the ACR was redesigned to include a core survey each year along with annually rotating modules and focus groups, featuring expanded target audiences. Both the 2013 and 2016 iterations included the service-focused module.

The research involved a quantitative telephone survey with 1,600 adult Canadians, a quantitative online survey with 300 tax intermediaries and 300 small & medium businesses (SMBs), and in-person focus groups with these three audiences. This report focuses on the findings from the qualitative research and the findings from the surveys are presented under separate cover.

## I. Detailed findings – qualitative phase: general public

### A. Impressions of the Canada Revenue Agency (CRA)<sup>1</sup>

*Overall impressions of the CRA were mixed and varied by city; the shift to online largely seen as a positive step for the Agency.*

At the beginning of the session, participants were asked about their general impressions of Canada's tax system. Among those who were able to provide an opinion, discussion generally involved the perception it was complicated and varying opinions about the amount of taxes paid. Those who said it was complicated said they have difficulty understanding all the benefits and tax credits available. Of those who felt that taxes were too high, they generally felt that they were feeling the largest tax burden – meaning that they paid more than what they considered their fair share of taxes. A small number compared Canadian taxes to other countries with lower tax rates, particularly some states in the US, countering that Canada's higher taxes allowed for more services, such as infrastructure and health care. Generally, taxes were seen as a necessity in order to have services. Some participants had difficulty articulating their impressions on the tax system and immediately offered views about the CRA.

Overall impressions of the CRA were mixed, varied by location, and influenced by personal experiences with the organization. Those in Mississauga largely held positive views about the CRA. For these groups, positive interactions with the CRA formed the basis of their opinion. Generally speaking, they felt their interactions with the CRA were helpful and reached an outcome in an efficient manner. Others raised the shift to online services as a positive step for the organization, which had a positive impact on their overall impressions of the organization.

Participants in Montreal were also more positive about the CRA. For this group, comparison was often made with Revenu Quebec, who was often referred to as a more challenging organization to deal with. Therefore, when comparing the two organizations, the CRA was generally viewed with positivity.

Participants in Calgary displayed more scepticism about the CRA. Those who had negative impressions largely focused on the organization in general as opposed to specific service delivery aspects. For some, there was an impression that the CRA focused too much on the "smaller guy" and not enough on large business, who they perceived to be the bigger risk for not paying their fair share of taxes. A small minority offered a more neutral opinion in that they couldn't find "fault" with the CRA, but had limited positive comments to offer. This view appeared to be a broader scepticism for government in general, which the CRA was grouped with.

The CRA was considered to be doing well in a number of areas, but many offered areas for improvement as well. As the table below highlights, online filing and the MyAccount portal were seen as areas where the CRA is doing well. Others highlight the time it takes to have returns processed, as well as the thoroughness by the CRA in reviewing returns. In almost every group a participant anecdotally described receiving a higher return after the Agency reviewed everything.

Communications was identified by some as an area the CRA is doing well but by others as an opportunity for improvement. Those who felt the organization is doing well thought they communicated well with Canadians,

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<sup>1</sup> The focus groups were conducted shortly after the first installment of the Canada Child Benefit, which may have an impact on overall perceptions of the CRA.



particularly around tax season. By contrast, some felt that the CRA is not communicating enough with Canadians about new tax credits and other benefits they may be eligible for.

A consistent area for improvement raised in all sessions was the ability to reach the CRA by telephone. In many cases, participants expressed frustration with trying to reach someone when calling the Agency. Indeed, it was commonly expressed as “they are great...once you talk to someone.”

Doing well	Areas of Improvement
<ul style="list-style-type: none"> <li>• Online filing of taxes, EFILE</li> </ul>	<ul style="list-style-type: none"> <li>• Ability to reach the CRA by telephone</li> </ul>
<ul style="list-style-type: none"> <li>• MyAccount service</li> </ul>	<ul style="list-style-type: none"> <li>• More clarity on services that are provided</li> </ul>
<ul style="list-style-type: none"> <li>• Improvement in customer service</li> </ul>	<ul style="list-style-type: none"> <li>• Website organization</li> </ul>
<ul style="list-style-type: none"> <li>• Processing returns in a timely fashion</li> </ul>	<ul style="list-style-type: none"> <li>• Consistency in information provided</li> </ul>
<ul style="list-style-type: none"> <li>• Refunds are processed quickly</li> </ul>	<ul style="list-style-type: none"> <li>• More communication with taxpayers about their role</li> </ul>
<ul style="list-style-type: none"> <li>• Double check returns and correct errors – even if it is to the benefit of the filer</li> </ul>	<ul style="list-style-type: none"> <li>• Too many departments – difficult to know who to talk to</li> </ul>
<ul style="list-style-type: none"> <li>• Resolve issues in a timely manner</li> </ul>	<ul style="list-style-type: none"> <li>• Ability to pay GST online</li> </ul>

In some sessions, participants were asked about words to describe the CRA. The moderator read some words out to gauge reaction. In many instances, participants felt that these words described the CRA and a majority referenced their own experience with the organization to validate their opinion. Participants in Calgary were somewhat more muted in their views on these attributes.

- Integrity
- Trust
- Efficiency
- Organization/coordination
- Consistency
- Honesty
- Respect
- Fairness

Many provided positive perceptions on their views of the CRA using these words and would agree that they generally describe the CRA. Efficiency in particular with distributing payments and processing refunds was widely seen as an efficient process. Many pointed to the focus of online services as facilitating this efficiency. In terms of honesty, some point to examples where the CRA has corrected errors or oversights made by the taxpayer on a return resulting in a greater refund.

In many cases, participants would give the CRA the benefit of the doubt in determining whether these attributes described the organization. For example, while they may not have direct experience with CRA’s coordination, trust, and integrity, the default for most was to assume that they operated in this manner.

## B. Current Issues and Behaviour

*Most participants file their taxes online and a majority receive help in filing their return. Participants seeking help do so for a number of reasons such as taking advantage of expertise and a general sense of comfort. The website is seen as helpful when looking specifically for forms, but less so when looking to answer a specific question.*

Participants were asked to describe their process for filing their tax return in terms of how they file, if they receive help, and their overall experience.

All in the sessions claimed to have filed their 2015 taxes and by and large, taxes are prepared using software and are submitted online. A majority of participants said they receive help in preparing their return. This help comes from two sources:

1. **Family member.** Some said their sibling, spouse or parent prepared their taxes for them. The primary reason was that participants thought this individual was more knowledgeable about filing taxes, and would do them right. Younger participants in particular relied on their parents to complete their return for them.
2. **Tax preparer.** A majority had a professional tax preparer file their taxes for them. There were a number of reasons cited for using a professional:
  - a. **Easier:** Some felt it was easier for the tax professional to file their taxes on their behalf as they simply did not want to “deal with” filing taxes.
  - b. **Efficient:** Others thought it was more efficient to have someone else prepare their taxes. For this group, it was about saving time as they thought filing their own taxes required many hours of work.
  - c. **Comfort:** This group was more comfortable with the preparer filing their taxes to ensure that they receive all benefits and credit for which they are eligible. In essence, they were concerned that they would be missing out on benefits or credits if they prepared their return themselves.
  - d. **Expert advice:** Some felt that the level of expertise that a tax preparer offered was good value for money as they would maximize all possible deductions. A very small number also relied on a tax preparer to minimize their risk of being audited.

Among those who prepared their return on their own, many felt that the different tax software available and the online filing process was easy to use and a significant improvement to the filing process over paper. They appreciated the ability of various tax softwares to try different scenarios and the prompts given when different tax credits or benefits are presented. While many recognized that the CRA does not design the software, it did have an impact on the perceived ease of filing a tax return. Indeed, many in the sessions felt that it has become easier to file your taxes. No participant thought it was becoming more difficult. Although virtually all complete their taxes online, there is a small group that still picks up the guide. For this group, it is to keep themselves up to date on what has changed. It also sometimes is referenced while using the online software to prepare their taxes.

Across all sessions, there was a very small group that continue to file their return by paper and this group does not expect to transition to filing online. For this small minority, paper provided a sense of accomplishment in completing their return. For the remaining few, they were skeptical with technology in general and therefore felt more reassured by filing their return on paper.

## My Account

Awareness of the My Account portal with the CRA was modest, with about half in each session having heard of it and about the same having used the service. The exception was in Mississauga where fewer were aware of or used My Account. Among those who have an account, impressions are quite positive about the portal. Users appreciated the information provided in their space and it was an easy tool to refer back to for information. Some questioned whether or not it was tied to their Service Canada account. When prompted, they thought it would be useful to have that linkage between the two.

The authentication process was seen as cumbersome, but by some, appreciated. Some liked the fact that it was so difficult to authenticate themselves, as it gave a sense of comfort about the security. Others expressed frustration with remembering passwords. Participants in Quebec were critical of the authentication process. However, it appeared that they could have been confusing the CRA's "Mon Dossier" with Revenue Quebec's portal, also called "Mon Dossier". Therefore, the feedback provided is not solely targeted to the CRA portal and may in fact be in reference to Revenu Quebec.

## Website and Online Tools

Generally speaking, few go to the CRA website at the beginning of their search. Rather, they begin with Google and usually end up at the CRA site to the page where the information is housed.

Most had visited the CRA website in the past year and opinion about it was mixed. Those who were positive felt that the information was well organized and they were able to find what they were looking for. In these cases, participants were generally looking for a form, which was considered an easy thing to find. Others found the website difficult to navigate, which rarely yielded the information they were looking for. This was most often the case when looking for specific tax information rather than forms. In these instances, most said they would call the CRA to get the answer to their questions.

Some suggested that the navigation of the website could be improved by organizing it by common questions. For instance, having headers that relate to life stage, such as "do you have children under 18" or "are you caring for a family member that is a senior citizen" or "are you a university student". They felt that this kind of organization might help direct them to the kinds of information that may be useful for these groups of people. While they recognize that there would be many unique circumstances, they suggested selecting the most common situations to highlight.

Some participants were pragmatic in their assessment of the website. They recognized that the tax system is complex to begin with. Therefore, they believe that it would be challenging to distill a vast amount of information into a user friendly website. As a result, they almost expected the website to be text heavy and difficult to read or navigate.

A number of participants claimed that they call the CRA even if they find the information on the website. Further discussions revealed that they were uncertain that the information of the website was up to date. Therefore, the kinds of information being sought was important enough that they wanted to confirm by telephone. This suggests that while the website can provide the information being sought, a verification process is being

conducted.

The moderator prompted on other online tools used and very few participants were able to identify any other tools that were provided by the CRA. Upon prompting, very few were aware of the CRA app and one person across all sessions had downloaded it. Generally speaking, the participants in the sessions expressed very little appetite for a tax-oriented app.

## C. Customer Service Experience

*On the whole, participants were complimentary of the customer service staff at the CRA. The primary challenge experienced was reaching someone at the CRA when calling.*

Participants contacted the CRA for a number of reasons, including:

1. Estate questions
2. To change their address
3. Questions about their Notice of Assessment
4. Questions about pension amounts
5. To obtain information about the Canada Child Tax Benefit (CCTB)

The vast majority of participants expressed experiencing challenges with calling the CRA. Many shared stories of waiting to get through by telephone. A number of people claimed that it took multiple attempts to get into the queue: they would receive a busy signal then would hang up and attempt again to call. This was the single biggest frustration in the overall customer experience that participants came across as well as the most common occurrence.

Overall perceptions of the customer service received when contacting the CRA (outside of filing taxes) was quite positive. Overall, participants' express satisfaction with their interactions with the staff from the CRA. Many complimented their interpersonal skills and felt that the CRA staff member wanted to help answer their question or resolve their issue. Some thought that the person they spoke to in went "above and beyond" in some cases. This group cited examples of staff staying on the phone while helping them navigate through the website to find the right form. Others thought that they felt like the staff was genuine in their willingness to resolve the issue or answer the question. For some, they felt that the overall tone and disposition was kind and genuine. By and large, many claimed that their issue or question was answered as a result of the interaction.

That said, there were cases where participants had softer views of their customer service experience with the CRA. The consistency of the information and the resolution of the issue were the two drivers of their negative experience with the CRA. Some of this group expressed displeasure with having to contact the CRA multiple times to answer their question. Others found that the information they received was inconsistent across operators or information sources and some mentioned they would deliberately call one or two more times to confirm the original information they were provided. This led to confusion as to what was the correct information.

Generally speaking, there was the impression that the CRA is customer focused and that there is an orientation of the organization to be customer-focused. Many relayed anecdotes of interactions they had to validate this impression. A few participants also noticed that when speaking to an agent, they provide their ID number. This was well received as they felt it provided an additional sense of accountability to the agent.

All participants were asked how they wanted to receive information from the CRA. For a majority, they would like to continue to receive personal information via mail. Mail conveyed a sense of the information being official and of importance, which would be noticed more so than email. There was some concern that they would either ignore or accidentally delete an email from the CRA. A small number commented on the current use of My Account to notify users that they have a message and need to log-in.

Some would like to receive general information from the CRA in an email; however very few would like to receive personalized, detailed tax information in this format.

## D. Integrity of the System

*Many believe that there is a segment of the population not paying their fair share of taxes. The implication is concern that their taxes will increase and that it reduces funding available for programs such as health care.*

The last part of the discussion focused on the integrity of the tax system, the underground economy, and the role CRA can play in collecting taxes that are owed.

The concept of “paying their fair share of taxes” was difficult for some to understand. The focus tended to be on trying to figure out what “fair share” is. That said, many felt that their circle of friends or people they know are paying the appropriate level of taxes. In each session, KPMG and the Panama Papers were the examples used of people not paying their fair share and that the CRA’s focus should be on the larger, more organized “evaders”.

A majority of participants agreed that the implication of those not paying their share of taxes meant that it was likely that those already following the rules would bear the greater tax burden to recoup the revenue. Among those in the groups there was a sense of resentment towards those that don’t pay their fair share as they were concerned that the perceived high tax rates would only increase. Others also felt that without the required tax base then there is a risk for program cuts.

The underground economy was seen as a complex issue with varying opinions on how to address this challenge. Many felt that those participating in the underground economy were doing so because they are trying to save money. The feeling was that they were likely hardworking people already contributing to the tax system. There was a perception that this group is already paying a significant amount in taxes and therefore the amounts likely not paid have little impact on the overall economy as well as somewhat excusable given they already are contributing to the tax base. Where it switched was if someone as part of their standard business practice was participating in the underground economy. In these cases (i.e. a cash-based contractor), more rigour was desired on the CRA’s part to ensure that the appropriate level of taxes are paid.

In essence, some felt that this group of occasional tax evaders should not be the focus of the CRA as they thought it will likely yield small rewards. Rather, the prevailing view was that the CRA should focus on the habitual groups that purposefully avoid paying taxes. Additionally, when prompted about small companies, like home renovators who offer cash deals, a majority felt that this group should also be a focus for the CRA.

Participants were asked what they would want to know from the CRA to help instil confidence that the organization is addressing this issue. Some participants expressed a desire for overall statistics, such identifying how much unclaimed taxes were recovered on an annual basis. Others would like to know the penalties that were levied to those who were identified by the CRA as not paying their share.

## II. Detailed findings – qualitative phase: Businesses and Tax Intermediaries

### A. Overall Impressions of the CRA

*On the whole, business and intermediaries felt that the tax system was overly complicated and complex. There was variance in opinion about the CRA and this was largely influenced by their dealings with the Agency.*

As with the general population sessions, participants were asked for their overall impressions of the tax system. For many businesses and intermediaries, the terms “complex” “intricate” and “complicated” were consistently used in all sessions to describe the tax system. As some pointed out, the Income Tax Act appeared to be getting bigger and bigger. A few also suggested that the system was overly complicated for the benefits: tax credits were raised in this context. This group felt that it was difficult to explain and administer tax credits for the perceived small impact on a tax return. Some also felt that the tax rates were too high. Again, others would counter that it provided residents with services that may not otherwise be available.

Overall impressions of the CRA were mixed. Those who gave positive impressions pointed to specific measures that have left them with positive impressions of the CRA. On an unprompted basis, intermediaries raised the “represent a client” and the RC59 form as positive changes the CRA has made recently. Participants also raised unaided the movement to online services as a reason for favourable impressions of the organization.

Participants in Calgary and Montreal in particular were using other organizations as a reference point when assessing the CRA. In Calgary, many businesses felt that the CRA was much easier to deal with than the municipality. Participants in Montreal tended to use Revenu Québec as a reference point. By comparison, the CRA was seen as much better in areas such as customer service, having an easier process of completing and filing returns, and flexibility/latitude and friendly disposition in terms of fixing errors or paying amounts owed.

By contrast, some were less positive in their view of the CRA and this was predominantly in Toronto. This group felt that the CRA was more adversarial in their interactions with them and applied a “blanket” approach that lacked flexibility for individual circumstances. A small number also argued that they felt the CRA was aggressive in trying to identify those who may not be reporting all income. As well, a few felt that there was not enough support for small businesses in general from the CRA. For this group, it led to confusion and some business challenges that were difficult to rectify.

All participants were asked what the CRA does well and where they could improve. Irrespective of their overall impression of the CRA, many were able to identify areas where the CRA performs well. Many businesses and intermediaries noted that the overall tone of the CRA has become more service-oriented. There was a general sense that they are seeking to provide a better “customer” experience in terms of their response time and the disposition of the CRA staff appeared to have improved.

The movement to more online services was also very positively regarded by businesses and intermediaries. One participant summed it up as being similar to “pre versus post-Google” in describing the impact of services available. For these two audiences, online and automation of services has been a success story for the CRA.

Doing well	Areas of Improvement
<ul style="list-style-type: none"> <li>• Online services</li> </ul>	<ul style="list-style-type: none"> <li>• Can be seen as intimidating</li> </ul>
<ul style="list-style-type: none"> <li>• Better communication than previously</li> </ul>	<ul style="list-style-type: none"> <li>• Still some bureaucracy</li> </ul>
<ul style="list-style-type: none"> <li>• More accuracy in responses</li> </ul>	<ul style="list-style-type: none"> <li>• Website organization</li> </ul>
<ul style="list-style-type: none"> <li>• Friendlier, more service-oriented</li> </ul>	<ul style="list-style-type: none"> <li>• Consistency in information provided</li> </ul>
<ul style="list-style-type: none"> <li>• Quick access to returns</li> </ul>	<ul style="list-style-type: none"> <li>• Can take a while for an answer</li> </ul>
<ul style="list-style-type: none"> <li>• Perceived effort to improve</li> </ul>	<ul style="list-style-type: none"> <li>• Auditing process</li> </ul>
	<ul style="list-style-type: none"> <li>• More forms online and readily available</li> </ul>

Participants would generally describe the CRA as “efficient” but would struggle to agree that they are “consistent” or “fair.” The fact that some get a different answer to their question each time they call led some to question the consistency of the Agency. Perceptions of fairness were most often weakened by a sense that the CRA will claw back anything that was not properly reported in a return (e.g. in the case of a mis-claimed tax credit) but when it comes to helping the individual out when they missed out on a potential credit, the CRA is not at all seen as proactive. Similarly, a near-unanimous sentiment that the CRA seems to invest too much time investigating small businesses and not enough on large ones left many feeling “fairness” is somewhat lacking at the Agency.

Another issue raised across all sessions was the consistency in information provided when contacting the CRA. A number of participants shared anecdotes of receiving conflicting information and it largely depended on who they were speaking to. This posed a challenge, particularly for intermediaries, who felt that a great deal of their time was spent trying to receive consistent information.

Outside of broad areas for improvements, tax intermediaries shared very detailed feedback on specific processes and forms, including:

- 1. Order of Remittances:** A few expressed a preference to print these off from the CRA’s website. The current process as they understand it is to call the CRA to have them mailed. In this case, only a handful are mailed at a time, requiring multiple contacts to obtain the required number of remittance forms.
- 2. 1135 Form:** Some would like to see the deadline for this form to be extended, similar to what they describe the F-Bar form in the US as having. They believe there is a 6 month window to complete this form in the US and that timing is desirable in Canada. Currently, intermediaries feel that the timing creates a pressure for them as it gives them a very narrow window to file their clients’ taxes by the deadline.
- 3. RC59 Form:** this was very well received by intermediaries. This group commented on the speed of processing as well as a process that has made their jobs easier. That said, some would like to see an immediate approval, similar to the 1013 form – Authorizing or canceling a representative, instead of the current 3 day process.
- 4. Download process:** Some felt that the download this year was incomplete, meaning that only some of the information needed was included in the download. This led to the sense of more work required on their part.
- 5. Matching process:** A few expressed frustration with the timing of the matching process. For this group, it was agreed that there is a period where client payments are not processed before the notices of amount



owing are distributed. Therefore, clients contact the intermediary when they receive a notice from the CRA claiming an amount due, but the payment has been processed. This causes unnecessary stress and they would like to see the CRA delay the matching process by a couple of more weeks to reduce this from happening.

As mentioned above, the audit process was an area that was raised unprompted for improvement for the CRA. Two key issues identified was the auditor's level of knowledge and autonomy to make decisions.

- 1. Knowledge of Auditor:** Those who have experienced an audit consistently raised the view that they didn't believe that their auditor was as knowledgeable as they could be when performing an audit. In essence, it was perceived by participants that it was "junior" staff who actually conduct the audits. As a result, they may not be as well informed as they would prefer. Consequently, the recommendation was that auditors receive more training prior to going out into the field.
- 2. Autonomy to make decisions:** Participants with experience with the audit process were under the impression that the on-site auditors were unable to make decisions without consulting a supervisor or other colleagues. This also led to a perception that the auditor was a "junior" person. Furthermore, they believed this delayed the process of closing out the audit. As a result, intermediaries expressed a preference for audits to be conducted in a more timely fashion.

## B. Current Issues and Behaviour and C. Online Submission of Taxes

*A majority of businesses rely on a professional for tax and accounting needs. This allows them to focus on running their actual business. Intermediaries process hundreds of returns per year and therefore are specific on how small changes that the CRA can make would improve the tax filing process.*

The vast majority of businesses rely on an accountant or other professional to prepare their return. The use of a professional provides comfort that nothing will be missed. For some, the fear of being audited led them to seek out a professional who can reduce that particular risk. Others used a professional as they felt that spending time on tax or accounting issues would be a distraction from their focus on the business.

A small number of businesses prepared their own taxes. For this small crowd, it was not seen as an overly burdensome task that required outside help. This small cohort has developed strategies to gather their materials throughout the year to better prepare them for tax filings. As well, some are highly organized in their book keeping, making it easier to prepare their annual filings.

Preparing returns in general is not seen as becoming easier over time. Even if the exercise has become electronic, businesses and intermediaries still feel the exercise is more complex and burdensome (e.g. there are more annexes, there are more credits to keep track of, etc.). The burden of having to pull together a lot of information does not seem to be a challenge for businesses or intermediaries – they seem to have developed strategies for staying organized and tracking / compiling data over time so that year-end reporting is manageable. As well, financial statements need to be prepared before tax returns are prepared and as such most of the work is already done by the time they start working on the return.

Virtually all of the returns prepared by intermediaries are completed and submitted online and most businesses in the sessions file online as well. For intermediaries, it is a rarity to prepare a return by paper, and it is usually at the request of the client.

Challenges experienced with dealing with the CRA centre on understanding all the paperwork required each year to ensure tax filings are accurate. Another challenge cited involved keeping up to date with new tax policies. A few also expressed a general fear of the CRA and making a mistake as a challenge with dealing with them.

### **My Business Account**

The My Business Account tool was widely viewed as a positive tool and this was largely with the intermediaries. Many intermediaries commented on the breadth of information available to them through the portal, particularly the ability to refer back to previous years' returns.

A few participants raised the registration process as a challenge and described as somewhat burdensome – especially the two-step process of signing up. But once registered, most account users like the tool (although it seems to only be used sparingly and on an as-needed basis).

The security process around identity authentication did not seem to be a pain point for businesses or intermediaries. Although some felt that a few questions could be trimmed from the authentication process, by and large participants thought that any security measures of this nature are fully justified.

Use of the CRA website varied among participants. Intermediaries in particular referred to the website regularly, to gather information or answer a question that a client may have for them. Others refer to the website when looking for updates to the Income Tax Act.

Use of the website by business owners was less frequent. For this group, many used an intermediary for their tax needs, and relied on them to gather information and forms required on their behalf. If they needed to find information then they would use Google which would usually lead them to the CRA's page where the information could be found.

Participants in the sessions would like to see more functions moved online and incorporated into the My Business Account function. This would include the ability to access forms that are only found on the website. Remittance forms, as described above, was an addition that participants would like to see online via the portal.

Very few participants were aware of the CRA's business tax reminders app. The app does not seem to fill a pain point or information gap. For a number of businesses, they have developed their own strategies to remind them of payments and other CRA requirements. As a result, few said they would use the app.

One online feature discussed in Calgary was a "virtual" filing system. This feature was described to participants as an online filing system where they could upload documents and receipts throughout the year as they received them. Participants were receptive to this concept, and particularly those who dealt with high volumes of paper receipts. That said, the execution and the functionality would largely factor into their willingness to use it. As an

example, some mentioned a system where you could take a picture with your smartphone (similar to some check deposits at financial institutions) and it would be uploaded. The notion of having to physically scan something one page at a time was less favourable.

## D. CRA Service

*Participants regularly contact the CRA outside of their tax filings and have varying views on their experience. Reaching a CRA service agent was the biggest challenge followed by receiving consistent information when contacting multiple agents.*

Most participants have contacted CRA at some point outside of their tax filings. Businesses interact primarily for transactional purposes such as payroll and GST/HST payments. Intermediaries were in regular contact with the CRA to deal with client files.

The key challenge identified by both businesses and intermediaries is the ability to get through to the CRA when calling. As with the general public groups, frustration was expressed with busy signals and the time it took to reach someone at the CRA.

Opinion was more favourable about the actual interactions, once they reached someone at the CRA. Some found the agents to be helpful, knowledgeable, and courteous. While comments about the disposition of the staff were largely positive, participants were less positive about the quality and consistency of the information provided. A majority of participants agreed that they received conflicting information if dealing with different people to address the issue. To alleviate this, some suggested that when handling an issue that a “case manager” be assigned to provide that consistency.

Some intermediaries in Calgary and Montreal in particular were disappointed in the closures of in-person counter services. They appreciated the personal service and relationships they had built with the staff. That said, they also recognized that moving to more online services likely meant that these staff were underutilized.

Intermediaries also felt as though their specific needs as intermediaries were not being met, especially since they are being asked to call into the general number rather than a direct line which had previously been reserved exclusively for them. However, some did indicate once they reached a representative on the line they can identify as an intermediary and they are promptly transferred to the appropriate level of support. Nonetheless, there was some displeasure with having to call into a general number where their calls are sometimes dropped, they get a busy signal or the wait time is too long.

## E. Reducing Red Tape

*While the move to online services has been seen as a positive step, few (if any) participants felt that the red tape burden has decreased. Participants still felt a sense that the CRA collects significant amounts of redundant information.*

Both businesses and intermediaries point to the transition to more online services as something that has reduced the burden on them. That said, they point to other areas where they feel the burden on them has either remained the same, or in some cases, increased.

The key area raised was redundancy in information gathered by the CRA that businesses, and intermediaries felt that the CRA should have access to. Some questioned whether the CRA had access to the complete EFILE document as they cite frequent contact from the CRA seeking information that is included in the tax filing document. Some questioned whether the information accessible in the EFILE system was different for CRA employees in that requests were made to the intermediary which they thought should already be available from their submissions to the CRA.

Others were under the impression that the CRA collected information without checking beforehand if the required information had been provided. As an example, some intermediaries felt that brokerage information should be something that the CRA should be able to access. They would like to see information transferred automatically to the CRA without them (the intermediary) being required to submit it.

Participants also thought that the CRA asked for more information than what is required and not considered necessary by participants. When asked, few could provide concrete examples of this occurrence. Rather, it was their general sense of how the organization operated. A small number suggested that using the GIFL codes to replace financial statements would reduce the paperwork burden for them.

By contrast, some complimented the CRA on its efforts and raised the “downloads” and pre-populated information through the MyBusiness Account as tools that help with redundancy in collecting information.

Some have noticed improvements in the communications from the CRA, recognizing that the subject matter is complex by its nature. A few on an unprompted basis raised the new Notice of Assessment as a positive change. They commented on the overall look and feel and thought the new notices were clearer and easy to understand.

In terms of frequency of communications, businesses in particular are not looking for more communications from the CRA. However, if the CRA needed to promote a new service, then sending something through the mail would get their attention since they open each envelope that comes from CRA.

## F. Integrity of the Tax System

*Businesses and intermediaries “hope” that the majority are paying their share of taxes. However, they recognize that some sectors may be more apt to under-report income. The impact of perceived reduced revenues from taxes is that smaller businesses will be required to make up the shortfall.*

Businesses in particular felt that most they know of follow the tax rules. For this group, they agreed that the risk of not paying their fair share outweighed the potential savings they would yield. That said, they acknowledged that there are likely some industries that are more cash-based which may lend itself to a propensity of under-reporting all income.

As with the general public groups, the single biggest impact that businesses and intermediaries perceived is that the burden will increase on them. This was particularly evident among business owners, who already felt like they carried a big share of the tax base.

When it comes to the overall integrity of the tax system, participants in both groups seem to agree that CRA should be spending more time going after larger businesses and less trying going after smaller ones, who are by and large seen as compliant. Although programs like Voluntary Disclosure are seen as adding to the integrity of the system, participants remain skeptical that the CRA can make any meaningful inroads in capturing more tax dollars from the largest corporations. Nobody seemed to recall any announcements made by the Government of Canada in this area – while they applaud any additional effort, there remains some skepticism around political will to push through and that they won't believe anything has happened until they read headlines featuring how much was recovered.

## Appendix A: Qualitative methodology

Environics Research conducted a series of 12 focus groups with members of the general population, tax intermediaries and decision-makers at small to medium enterprises between July 25 and August 3, 2016.

### Group composition

Four sessions were conducted in each of Toronto, Calgary, and Montreal. In each community one session was conducted with lower and middle income Canadians and one session was conducted with higher income Canadians. High income may be defined as individual with annual incomes over \$75,000 and multiple income households with annual incomes of over \$100,000.

Tax intermediaries were defined as a person who works with small business clients (<100 employees) on tax-related or payroll matters. Participants for the business groups were a decision-maker or involved in decisions on tax related matters, payroll, GST/HST preparation, or bookkeeping at small to medium businesses (<100 employees). Acceptable job titles will included:

- President/CEO/Owner
- CFO/Comptroller
- Accountant
- Payroll Manager/Officer
- Manager
- Bookkeeper
- Financial Officer

Eight sessions were conducted in English and four sessions were conducted in French. The twelve sessions were distributed as follows:

Date and time	Group Composition
July 25, 5:30 p.m. EDT	Low/Middle income – Mississauga, Ontario
July 25, 8:00 p.m. EDT	Higher income – Mississauga, Ontario
July 26, 5:30 p.m. EDT	SME decision-makers – Toronto, Ontario
July 26, 7:30 p.m. EDT	Tax intermediaries – Toronto, Ontario
July 27, 5:30 p.m. MT	Low/Middle income – Calgary, Alberta
July 27, 7:30 p.m. MT	Higher income – Calgary, Alberta
July 28, 5:30 p.m. MT	SME decision-makers – Calgary, Alberta
July 28, 7:30 p.m. MT	Tax intermediaries – Calgary, Alberta
August 2, 5:30 p.m. EDT	Low/Middle income – Montreal, Quebec
August 2, 7:30 p.m. EDT	Higher income – Montreal, Quebec
August 3, 5:30 p.m. EDT	SME decision-makers – Montreal, Quebec
August 3, 7:30 p.m. EDT	Tax intermediaries – Montreal, Quebec

The groups lasted approximately 120 minutes, and consisted of between 8 and 10 participants (out of 10 people recruited for each group).

## Recruitment

Environics developed the recruitment screener and provided it to Canada Revenue Agency for review prior to finalizing. Participants were screened to ensure they were invited to the appropriate session according to household income. Participants were also screened to ensure the groups included a mix of gender, education, age, and that they would be comfortable voicing their opinions in front of others. Normal focus group exclusions were in place (marketing research, media, and employment in the federal government, and recent related focus group attendance). Participants in the general public groups were offered a \$100 honorarium to encourage participation and thank them for their commitment. SME participants were offered an incentive of \$150 and tax intermediaries were offered an incentive of \$175. All groups were video and audio recorded for use in subsequent analysis by the research team - during the recruitment process and at the session sign-in participants were asked to consent to such recording.

## Moderation

Two senior researchers were used to moderate all sessions, as follows:

- Megan Tam moderated all sessions in Mississauga, Toronto, and Calgary.
- Rick Nadeau, Senior Associate, moderated all sessions in Montreal.

All qualitative research work was conducted in accordance with the professional standards established by the Marketing Research and Intelligence Association (MRIA) and applicable PIPEDA legislation.

## Statement of limitations

Qualitative research provides insight into the range of opinions held within a population, rather than the weights of the opinions held, as would be measured in a quantitative study. The results of this type of research should be viewed as indicative rather than projectable.

## Appendix B: Quantitative methodology

### Background and research objectives

Environics Research Group was commissioned by the Canada Revenue Agency (CRA) to conduct its Annual Corporate Research. This research is used by the CRA to gauge a number of factors, including trust and satisfaction with the CRA, and contextualize other information received by the CRA. The findings from this research will be used for CRA’s Annual Report to Parliament, strategic planning exercises, and internal analysis of public opinion. In addition, the research will be used for other corporate reporting initiatives, including the Board of Management Oversight Framework, the Commissioner’s Annual Reports to the Governments of the Provinces and Territories, among others.

Specifically, this research addressed the following objectives:

- Overall perceptions of the CRA;
- Experience with income tax filing;
- Perceptions of contacts and dealings with the CRA;
- Methods of contact; and
- Demographics.

### Methodology

Environics conducted a telephone survey with 1,600 adult residents of Canada, from July 15 – August 1, 2016. A survey of this size will yield results which can be considered accurate to within +/- 2.45 percentage points, 19 times out of 20. Margins of error are larger for subgroups of the population. The survey targeted adult Canadians (18 years of age or older) and used an industry-standard “most recent birthday” selection technique to identify a respondent. Cell phone sample was also included.

The sample was stratified by region to allow for meaningful coverage of lower population areas:

Region	Sample Size	Margin of error*
Atlantic Canada	175	+/- 7.4
Quebec	375	+/- 5.1
Ontario	525	+/- 4.3
Prairies/NWT/Nunavut	127	+/- 8.7
Alberta	198	+/- 7.0
B.C./Yukon	200	+/- 6.9
CANADA	1,600	+/- 2.45

\* In percentage points, at the 95% confidence level

In addition, Environics conducted an online survey with 300 decision-makers at small to medium enterprises and 300 tax intermediaries. The following definitions were used:

- Tax intermediary: A person who works with small business clients (<100 employees) on tax-related or



payroll matters

- SMB: A decision-maker or involved in decisions on tax related matters, payroll, GST/HST preparation, or bookkeeping at small to medium businesses (<100 employees). Acceptable job titles will include:
  - President/CEO/Owner
  - CFO/Comptroller
  - Accountant
  - Payroll Manager/Officer
  - Manager
  - Bookkeeper
  - Financial Officer

Environics obtained the business sample from our trusted partners, Vision Critical and Asking Canadians. As this was an online panel survey, which is a non-probability sample, no margin of error can be applied to the results.

## Questionnaire design

The questionnaire was designed by the CRA in consultation with Environics and incorporated tracking questions from previous economic surveys. Environics reviewed the questionnaire to ensure appropriate design, and identify any programming or analysis issues, providing suggestions and guidance on the survey instrument. Both the English and French versions of the final study questionnaire are included in Appendix E. The questionnaire averaged 15 minutes to deliver.

## Pretest

An initial pretest of 10 interviews in English was conducted on July 15 and audited by Environics and CRA staff. These interviews included standard GC pretest probing questions. Very minor changes were required.

## Fieldwork

Interviewing was conducted by Elemental Data Collection (EDCI) using Computer Aided Telephone Interviewing (CATI) technology. Field supervisors were present at all times to ensure accurate interviewing and recording of responses. A minimum of ten percent of each interviewer's work was unobtrusively monitored for quality control in accordance with the standards set out by the Marketing Research and Intelligence Association (MRIA).

Data analysts programmed the questionnaire in CATI then performed thorough testing to ensure accuracy in set-up and data collection. This validation ensured that the data entry process conformed to the survey's basic logic. The CATI system handles sampling dialling, quotas and questionnaire completion (skip patterns, branching, and valid ranges). The system also ensures that callbacks are conducted in a timely manner. No number is called twice in a two-hour period. Callbacks are conducted on different days of the week and at different times of the day (i.e. morning, afternoon). This system ensures all scheduled appointments are kept, maximizing the response rate and sample representativeness. Up to eight callbacks were made to reach each charity selected in the sample.

## Quality control

The questionnaire was programmed on a state-of-the-art Computer Assisted Telephone Interviewing (CATI) system. EDCI's interviewing facilities permit the constant supervision of interviewers and unobtrusive monitoring of calls, with between 10 and 30 percent of all interviews monitored for quality control purposes. All respondents were offered the opportunity to complete the survey in their official language of choice. All

research work was conducted in accordance with the standards established by federal government Public Opinion Research (POR) requirements, as well as applicable federal legislation (Personal Information Protection and Electronic Documents Act, or PIPEDA). The survey was registered with the MRIA's research registration system, which permits the public to verify a survey call, inform themselves about the industry and/or register a complaint.

## Completion results

The sample for this survey consisted of 1,600 interviews with adult Canadians. This is calculated as the number of responding participants (completed interviews plus those disqualified because of survey requirements and quotas being filled), divided by unresolved numbers (e.g., busy, no answer) plus non-responding households or individuals (e.g., refusals, language barrier, missed callbacks) plus responding participants  $[R/(U+IS+R)]$ . The disposition of all contacts is presented in the following table:

### Completion results

	TOTAL	Landline	Cell
<b>Total Numbers Attempted</b>	<b>87232</b>	<b>8202</b>	<b>79030</b>
<b>Out-of-scope - Invalid</b>	<b>41995</b>	<b>1451</b>	<b>40544</b>
<b>Unresolved (U)</b>	<b>33847</b>	<b>4475</b>	<b>29372</b>
<i>No answer/Answering machine</i>	33847	4475	29372
<b>In-scope - Non-responding (IS)</b>	<b>2496</b>	<b>292</b>	<b>2204</b>
<i>Language barrier</i>	263	44	219
<i>Incapable of completing (ill/deceased)</i>	57	23	34
<i>Callback (Respondent not available)</i>	2176	225	1951
<b>Total Asked</b>	<b>8894</b>	<b>1984</b>	<b>6910</b>
<i>Refusal</i>	6973	1274	5699
<i>Termination</i>	231	39	192
<b>In-scope - Responding units (R)</b>	<b>1690</b>	<b>671</b>	<b>1019</b>
<i>Completed Interview</i>	1600	661	939
<i>NQ - Quota Full</i>	26	6	20
<b>Refusal Rate</b>	<b>81.00</b>	<b>66.18</b>	<b>85.25</b>
<b>Response Rate</b>	<b>3.74</b>	<b>9.94</b>	<b>2.65</b>
<b>Incidence</b>	<b>94.67</b>	<b>98.51</b>	<b>92.15</b>
<b>Survey Length</b>	<b>14.64</b>	<b>14.51</b>	<b>14.73</b>

## Non-response bias analysis

The table below presents a profile of the final sample, compared to the actual population of Canada (2011 Census information). As is typically the case for general population telephone surveys, older individuals are easier to reach, so the survey overrepresented those age 55+ (this was corrected with age weighting). The final sample also somewhat underrepresents those with high school or less education, which is a typical pattern for telephone surveys in Canada (e.g., individuals with more education are more likely to respond to telephone surveys).

### Sample profile

	Sample*	Canada
<b>Gender (18+)</b>		
Male	52	48
Female	48	52
<b>Age</b>		
18-34	24	28
35-54	31	37
55+	41	36
<b>Education level <sup>α</sup></b>		
High school diploma or less	28	40
Trades/college/post sec no degree	30	32
University degree	40	28

\* Data are unweighted and percentage on those giving a response to each demographic question

<sup>α</sup> Actual Census categories differ from those used in this survey and have been recalculated to correspond. Statistics Canada figures for education are for Canadians aged 25 to 64 years.

## Appendix C: Recruitment Screener (English and French)

### Recruitment Screener Annual Corporate Survey 2016 – Gen Pop

Questionnaire # \_\_\_\_\_

Date of Last Group \_\_\_\_\_  
# of previous groups \_\_\_\_\_

<p style="text-align: center;"><b>Mississauga, ON</b> Monday July 25, 2016</p> <p>Group 1: Low/Middle HHI @ 5:30 pm \$100 Group 2: High HHI @ 7:30 pm \$100</p> <p style="text-align: center;"><b>Calgary AB</b> Wednesday July 27, 2016</p> <p>Group 3: Low/Middle HHI @ 5:30 pm \$100 Group 4: High HHI @ 7:30 pm \$100</p> <p style="text-align: center;"><b>Montreal, QC (French)</b> Tuesday August 2, 2016</p> <p>Group 5: Low/Middle HHI @ 5:30 pm \$100 Group 6: High HHI @ 7:30 pm \$100</p>	<p>Recruit: 10 for 6 to 8 show per group</p> <p>Honorarium: <b>\$100</b></p> <p>Study#: <b>XXXXX</b></p> <p><b>Definitions:</b> <b>Low/Middle income:</b> If single HH income is &lt;\$75K or if multiple HH income is &lt;\$100K</p> <p><b>High income:</b> If single HH income is \$75K+ or if multiple HH income is \$100K+</p>
<p>Respondent's name: _____</p> <p>Respondent's phone #: _____ (home)</p> <p>Respondent's phone #: _____ (work)</p> <p>Respondent's fax #: _____ sent? _____ or</p> <p>Respondent's e-mail : _____ sent? _____</p> <p>Sample source (<i>circle</i>): panel      random      client      referral</p>	<p>Interviewer: _____</p> <p>Date: _____</p> <p>Validated: _____</p> <p>Quality Central: _____</p> <p>On List: _____</p> <p>On Quotas: _____</p>

Hello, my name is \_\_\_\_\_. I'm calling from Environics, a national public opinion research firm. On behalf of the Government of Canada we're organizing a series of discussion groups to explore various issues of importance to the country.

**EXPLAIN FOCUS GROUPS.** About eight people like you will be taking part, all of them randomly recruited just like you. For their time, participants will receive an honorarium of \$100. But before we invite you to attend, we need to ask you a few questions to ensure that we get a good mix and variety of people. May I ask you a few questions?

- Yes     **CONTINUE**  
No     **ASK IF ANYONE ELSE IN THE HOUSEHOLD MIGHT BE INTERESTED**  
**IF NOT THANK AND TERMINATE**

*Participation is voluntary. We are interested in hearing your opinions, no attempt will be made to sell you anything or change your point of view. The format is a "round table" discussion lead by a research professional. All opinions expressed will remain anonymous and views will be grouped together to ensure no particular individual can be identified.*

**READ TO ALL:** "This call may be monitored or audio taped for quality control and evaluation purposes."

**ADDITIONAL CLARIFICATION IF NEEDED:**

- to ensure that I (the interviewer) am reading the questions correctly and collecting your answers accurately;
- to assess my (the interviewer) work for performance evaluation;
- to ensure that the questionnaire is accurate/correct (i.e. evaluation of CATI programming and methodology – we're asking the right questions to meet our clients' research requirements – kind of like pre-testing).
- If the call is audio taped, it is only for the purposes of playback to the interviewer for a performance evaluation immediately after the interview is conducted or it can be used by the Project Manager/client to evaluate the questionnaire if they were unavailable at the time of the interview – all audio tapes are destroyed after the evaluation.

S1) Do you or any member of your household work in or has retired from:

	Yes	No
A marketing research firm	1	2
A magazine or newspaper	1	2
A radio or television station	1	2
A public relations company	1	2
The government, whether federal or provincial	1	2
For an advertising agency or graphic design firm	1	2
Tax preparation company	1	2
Accounting	1	2

**IF "YES" TO ANY OF THE ABOVE, THANK AND TERMINATE**

S2) Are you a Canadian citizen at least 20 years old who normally resides in the [XX] area?

Yes            1        **CONTINUE**  
No             2        **THANK AND TERMINATE**

S3) How long have you lived in [CITY]? \_\_\_\_\_

**TERMINATE IF LESS THAN 2 YEARS**

S4) Are you the head or co-head of your household?

Yes            1        **CONTINUE**  
No             2        **THANK AND TERMINATE**

S5) Have you ever attended a consumer group discussion, an interview or survey which was arranged in advance and for which you received a sum of money?

Yes            1        **MAX. 1/3 PER GROUP**  
No             2        **GO TO Q1**

S6) How long ago was it? \_\_\_\_\_

**TERMINATE IF IN THE PAST 6 MONTHS**

S7) How many consumer discussion groups have you attended in the past 5 years?

\_\_\_\_\_

**TERMINATE IF MORE THAN 4 DISCUSSION GROUPS**

**ASK ALL**

Q1) Could you please tell me what age category you fall in to? Are you...

**ENSURE A GOOD MIX**

Under 20	0	<b>THANK AND TERMINATE</b>
20-24 years	1	
25-34 years	2	
35-44 years	3	
45-54 years	4	
55-64 years	5	
65+ years	6	
Refuse	9	<b>THANK AND TERMINATE</b>

Q2) What is your current employment status?

Working full-time	1	
Working part-time	2	
Self-employed	3	
Retired	4	
Currently not working	5	SKIP TO Q4 – MAX 3 PER GROUP
Student	6	SKIP TO Q4 – MAX 3 PER GROUP
Other	7	
DK/RF	99	

Q3) And what sector of the economy do you work in?

**ENSURE A GOOD MIX**

- Agriculture, Forestry, Fishing and Hunting
- Mining and oil and gas extraction
- Construction
- Manufacturing
- Wholesale Trade
- Retail Trade
- Transportation and warehousing
- Information and cultural industries
- Finance and Insurance
- Real estate and rental and leasing
- Professional, scientific and technical services
- Management of companies and enterprises
- Administrative and support, waste management and remediation services
- Education services
- Utilities
- Health care and social assistance
- Arts, entertainment and recreation
- Accommodation and food services
- Public administration
- Other services (specify)

Q4) How many people above the age of 18 are there in your household?

One 1 **ASK 5A**  
More than one 2 **SKIP TO 5B**

Q5a) **[IF Q4=1 ASK]** Was your household's income for 2015 greater or less than 75 thousand dollars?

\$75K or greater	1	<b>Qualifies for group 2 UNLESS EMPLOYMENT STATUS = STUDENT</b>
Less than \$75K	2	<b>Qualifies for group 1</b>
Refused	9	<b>THANK AND TERMINATE</b>

Q5b) **[IF Q4=2 ASK]** Was your household's income for 2015 greater or less than 100 thousand dollars?

\$100K or greater	1	<b>Qualifies for group 2 UNLESS EMPLOYMENT STATUS = STUDENT</b>
Less than \$100K	2	<b>Qualifies for group 1</b>
Refused	9	<b>THANK AND TERMINATE</b>

Q5c) **[IF Q5A OR Q5B =2 ASK]** And would that be:

Under \$20,000  
Between \$20,000 and \$34,999  
Between \$35,000 and \$44,999  
Between \$45,000 and \$59,999  
Between \$60,000 and \$74,999  
[IF Q5b=2] Between \$75,000 and \$99,999

Q6) Could you please tell me what is the last level of education that you have completed?

**ENSURE A GOOD MIX**

Some high school only	1
Completed high school	2
Some College/University	3
Completed College/University	4
RF/DK	9

Q7) **DO NOT ASK – NOTE GENDER**

**ENSURE 50-50 SPLIT**

Male	1
Female	2



**Invitation**

Q8) Great, you qualify for one of our focus group sessions. Would you be available to attend a focus group on **(DATE @ TIME)**? It will last approximately 2 hours.

- |                  |   |                            |
|------------------|---|----------------------------|
| Yes              | 1 | <b>CONTINUE</b>            |
| No               | 2 | <b>THANK AND TERMINATE</b> |
| DK (do not read) | 3 | <b>ARRANGE CALLBACK</b>    |

Q9) Participants in group discussions are asked to voice their opinions and thoughts, how comfortable are you in voicing your opinions in front of others **(IF APPROPRIATE: In English/French)**? Are you (read list)

- |                      |   |                            |
|----------------------|---|----------------------------|
| Very comfortable     | 1 | <b>MINIMUM 4 PER GROUP</b> |
| Fairly comfortable   | 2 |                            |
| Comfortable          | 3 |                            |
| Not very comfortable | 4 | <b>THANK AND TERMINATE</b> |
| Very uncomfortable   | 5 | <b>THANK AND TERMINATE</b> |

As I mentioned earlier, the group discussion will take place the evening of, **DATE @ TIME for 2 hours** and participants will receive **\$75** for their time. Would you be willing to attend?

- |     |   |                 |   |                            |
|-----|---|-----------------|---|----------------------------|
| Yes | 1 | <b>CONTINUE</b> |   |                            |
|     |   | No              | 2 | <b>THANK AND TERMINATE</b> |

**Mississauga, ON**

Monday July 25, 2016

Group 1: Low/Middle HHI @ 5:30 pm \$100

Group 2: High HHI @ 7:30 pm \$100

**Calgary AB**

Wednesday July 27, 2016

Group 3: Low/Middle HHI @ 5:30 pm \$100

Group 4: High HHI @ 7:30 pm \$100

**Montreal, QC (French)**

Tuesday August 2, 2016

Group 5: Low/Middle HHI @ 5:30 pm \$100

Group 6: High HHI @ 7:30 pm \$100

**Privacy Questions**

Now I have a few questions that relate to privacy, your personal information and the research process. We will need your consent on a few issues that enable us to conduct our research. As I run through these questions, please feel free to ask me any questions you would like clarified.

P1) First, we will be providing the hosting facility and session moderator with a list of respondents' names and profiles (screener responses) so that they can sign you into the group. This information will not be shared with the Government of Canada department organizing this research. Do we have your permission to do this? I assure you it will be kept strictly confidential.

- Yes 1 **GO TO P2**
- No 2 **READ RESPONDENT INFO BELOW**

We need to provide the facility hosting the session and the moderator with the names and background of the people attending the focus group because only the individuals invited are allowed in the session and the facility and moderator must have this information for verification purposes. Please be assured that this information will be kept strictly confidential. **GO TO P1A**

P1a) Now that I've explained this, do I have your permission to provide your name and profile to the facility?

- Yes 1 **GO TO P2**
- No 2 **THANK & TERMINATE**

P2) An audio and/or video tape of the group session will be produced for research purposes. The tapes will be used only by the research professional to assist in preparing a report on the research findings and will be destroyed once the report is completed.

Do you agree to be audio and/or video taped for research purposes only?

- Yes 1 **THANK & GO TO P3**
- No 2 **READ RESPONDENT INFO BELOW**

It is necessary for the research process for us to audio/video tape the session as the researcher needs this material to complete the report.

P2a) Now that I've explained this, do I have your permission for audio/video taping?

- Yes 1 **THANK & GO TO P3**
- No 2 **THANK AND TERMINATE**

P3) Each month we submit the names of individuals that have participated in our focus groups to the Marketing Research and Intelligence Association Qualitative Central system ([www.mria-arim.ca](http://www.mria-arim.ca)). Qualitative Central serves as a centralized database to review participation in qualitative research and focus groups. You will not be contacted for any reason whatsoever as a result of being on this list.

Do we have your permission to submit your name and phone number to MRIA's Qualitative Central system?

- Yes 1 **THANK & GO TO INVITATION**
- No 2 **GO TO P3A**

P3a) To participate in this focus group we must have your permission to add your name to the Qualitative Central system as it is the only way for us to ensure the integrity of the research process and track participation in qualitative research. The system is maintained by the industry body, the Professional Marketing Research Society, and is solely used to track your participation in qualitative research (such as focus groups). You will not be contacted for any reason whatsoever as a result of being on this list.

Now that I've explained this do I have your permission to add your name to our qualitative central list?

Yes **1 THANK & GO TO INVITATION**  
No **2 THANK & TERMINATE**

**AS REQUIRED, ADDITIONAL INFO FOR THE INTERVIEWER:**

Please be assured that this information is kept confidential and is strictly accessed and used by professional market research firms to review participation and prevent “professional respondents” from attending sessions. Research firms participating in MRIA’s Qualitative Central require your consent to be eligible to participate in the focus group - the system helps ensure the integrity of the research process.

**AS REQUIRED, NOTE ABOUT MRIA:**

The Marketing Research and Intelligence Association is a non-profit organization for marketing research professionals engaged in marketing, advertising, social, and political research. The Society's mission is to be the leader in promoting excellence in the practice of marketing and social research and in the value of market information.

**Invitation:**

Do you have a pen handy so that I can give you the address where the group will be held? It will be held at:

We ask that you arrive fifteen minutes early to be sure you find parking, locate the facility and have time to check-in with the hosts. The hosts may be checking respondents’ identification prior to the group, so please be sure to bring some personal identification with you (for example, a driver’s license). If you require glasses for reading make sure you bring them with you as well.

As we are only inviting a small number of people, your participation is very important to us. If for some reason you are unable to attend, please call us so that we may get someone to replace you. Please do not arrange for your own replacement. You can reach us at **[NUMBER]** at our office. Please ask for **[NAME]**. Someone will call you the day before to remind you about the discussion.

So that we can call you to remind you about the focus group or contact you should there be any changes, Can you please confirm your name and contact information for me? **[READ INFO WE HAVE AND CHANGE AS NECESSARY.]**

First name \_\_\_\_\_  
Last Name \_\_\_\_\_  
Email \_\_\_\_\_  
Day time phone number \_\_\_\_\_  
Night time phone number \_\_\_\_\_

**If the respondent refuses to give his/her first or last name or phone number please assure them that this information will be kept strictly confidential in accordance with the privacy law and that it is used strictly to contact them to confirm their attendance and to inform them of any changes to the focus group. If they still refuse THANK & TERMINATE.**

## Sondage d'entreprise annuel de 2016 – grand public CD11837

Questionnaire n° \_\_\_\_\_

Date du dernier groupe \_\_\_\_\_

Nombre de groupes antérieurs \_\_\_\_\_

<p><b>Montréal, QC (en français)</b> [DATE]</p> <p>Groupe 3 : Ménages à revenu bas/moyen @ 17 h 30 75 \$ Groupe 4 : Ménages à revenu élevé @ 19 h 30 75 \$</p> <p><b>Définitions :</b> <b>Revenu bas/moyen :</b> Si un seul adulte dans le ménage : revenu &lt;75 000 \$. Si plusieurs adultes dans le ménage : revenu &lt;100 000 \$</p> <p><b>Revenu élevé :</b> Si un seul adulte dans le ménage : revenu supérieur ou égal à 75 000 \$. Si plusieurs adultes dans le ménage : revenu supérieur ou égal à 100 000 \$</p>	<p>Recrutez : 10 personnes par groupe pour que 6 à 8 d'entre elles se présentent</p> <p>Prime : <b>75 \$</b></p> <p>Étude n° : <b>XXXXX</b></p>
<p>Nom du répondant : _____</p> <p>N° de téléphone du répondant : _____ (maison)</p> <p>N° de téléphone du répondant : _____ (travail)</p> <p>N° de télécopieur du répondant : _____ <u>envoyé?</u> ou</p> <p>Courriel du répondant : _____ <u>envoyé?</u></p> <p>Source de l'échantillon : panel aléatoire client référence (encerclez)</p>	<p>Intervieweur : _____</p> <p>Date : _____</p> <p>Validé : _____</p> <p>Fichiers centraux : _____</p> <p>Listes : _____</p> <p>Quotas : _____</p>

Bonjour, je m'appelle \_\_\_\_\_ et je vous téléphone de [NOM], une firme nationale de recherche sur l'opinion publique. Nous organisons des groupes de discussion pour le compte du gouvernement du Canada afin d'examiner divers enjeux d'importance pour le pays.

**EXPLIQUEZ CE QUE SONT LES GROUPES DE DISCUSSION.** Environ huit personnes qui auront tout comme vous été choisies au hasard prendront part à la discussion. Les participants recevront une prime de 75 \$ en guise de remerciement pour le temps qu'ils nous auront accordé. Toutefois, avant de vous inviter à vous joindre à nous, j'aimerais vous poser quelques questions pour m'assurer que le groupe sera composé d'une bonne diversité de personnes. Puis-je vous poser quelques questions?

Oui **CONTINUEZ**  
Non **DEMANDEZ SI UNE AUTRE PERSONNE DU MÉNAGE POURRAIT ÊTRE INTÉRESSÉE**  
**SI NON, REMERCIEZ ET TERMINEZ**

*Votre participation est volontaire. Nous désirons connaître votre opinion et nous ne tenterons pas de vous vendre quoi que ce soit ni de vous faire changer d'avis. La discussion se déroulera sous forme de table ronde et sera animée par un professionnel de la recherche. Toutes les opinions exprimées demeureront anonymes et les points de vue seront regroupés de sorte qu'il sera impossible d'identifier qui que ce soit.*

**LISEZ À TOUS :** « Cet appel peut être écouté ou enregistré à des fins d'évaluation ou de contrôle de la qualité. »

**CLARIFICATIONS SUPPLÉMENTAIRES AU BESOIN :**

- Pour s'assurer que je lise les questions correctement et que je recueille vos réponses avec précision;
- Pour évaluer mon rendement;
- Pour vérifier que le questionnaire est exact/correct (c.-à-d. évaluation de la programmation ITAO et de la méthodologie – s'assurer que nous posons les bonnes questions pour répondre aux exigences de nos clients en matière de recherche – comme un prétest);
- Si l'appel est enregistré, l'enregistrement sert uniquement à évaluer le travail de l'intervieweur et est écouté immédiatement après la fin de l'entrevue. S'ils étaient absents au moment de l'entrevue, le client et le gestionnaire de projet pourraient également écouter l'enregistrement. Tous les enregistrements sont détruits après l'évaluation.

S1) Est-ce que vous, ou un membre de votre ménage, travaillez ou avez déjà travaillé :

	Oui	Non
Pour une firme de recherche marketing	1	2
Pour un magazine ou un journal	1	2
Pour une station de radio ou une chaîne de télévision	1	2
Pour une firme de relations publiques	1	2
Pour le gouvernement fédéral ou provincial	1	2
Pour une agence de publicité ou de graphisme	1	2
Pour une entreprise de préparation de déclarations de revenus	1	2
En comptabilité	1	2

**SI « OUI » À L'UNE DE CES OPTIONS, REMERCIEZ ET TERMINEZ**

S2) Êtes-vous un(e) citoyen(ne) canadien(ne), âgé(e) d'au moins 20 ans, qui réside habituellement dans la région de [XX]?

Oui	1	<b>CONTINUEZ</b>
Non	2	<b>REMERCIEZ ET TERMINEZ</b>

S3) Depuis combien de temps vivez-vous à [VILLE]? \_\_\_\_\_

**TERMINEZ SI MOINS DE 2 ANS**

S4) Êtes-vous le chef ou l'un des chefs de votre ménage?

Oui	1	<b>CONTINUEZ</b>
Non	2	<b>REMERCIEZ ET TERMINEZ</b>

S5) Avez-vous déjà participé à un groupe de discussion de consommateurs, à une entrevue ou à un sondage pour lequel ou laquelle vous avez été recruté(e) à l'avance et vous avez reçu une somme d'argent?

Oui	1	<b>MAX ½ PAR GROUPE</b>
Non	2	<b>PASSEZ À Q1</b>

S6) Il y a combien de temps de cela? \_\_\_\_\_

**TERMINEZ SI AU COURS DES 6 DERNIERS MOIS**

S7) À combien de groupes de discussion de consommateurs avez-vous participé au cours des 5 dernières années?

\_\_\_\_\_

**TERMINEZ SI PLUS DE 4 GROUPES DE DISCUSSION**

## POSEZ À TOUS

Q1) Pouvez-vous me dire à quel groupe d'âge vous appartenez? Avez-vous...?

**BONNE DIVERSITÉ DANS CHAQUE GROUPS**

Moins de 20 ans	0	<b>REMERCIEZ ET TERMINEZ</b>
De 20 à 24 ans	1	
De 25 à 34 ans	2	
De 35 à 44 ans	3	
De 45 à 54 ans	4	
De 55 à 64 ans	5	
65 ans et +	6	
Refuse	9	<b>REMERCIEZ ET TERMINEZ</b>

Q2) Quelle est votre situation d'emploi actuelle?

Travailleur(euse) à temps plein	1	
Travailleur(euse) à temps partiel	2	
Travailleur(euse) autonome	3	
Retraité(e)	4	
Sans emploi à l'heure actuelle	5	PASSEZ À Q4 – MAX 3 PAR GROUPE
Étudiant(e)	6	PASSEZ À Q4 – MAX 3 PAR GROUPE
Autre	7	
NSP/REFUSE	99	

Q3) Dans quel secteur d'activité travaillez-vous? **BONNE DIVERSITÉ**

Agriculture, foresterie, pêche et chasse	1
Extraction minière et extraction de pétrole et de gaz	2
Construction	3
Fabrication	4
Commerce de gros	5
Commerce de détail	6
Transport et entreposage	7
Industrie de l'information et industrie culturelle	8
Finance et assurances	9
Services immobiliers et services de location et de location à bail	10
Services professionnels, scientifiques et techniques	11
Gestion de sociétés et d'entreprises	12
Services administratifs, services de soutien, services de gestion des déchets et services d'assainissement	13
Services d'enseignement	14
Services publics	15
Soins de santé et assistance sociale	16
Arts, spectacles et loisirs	17
Hébergement et services de restauration	18
Administrations publiques	19
Autres services (Veuillez préciser) _____	99

Q4) Combien de personnes de plus de 18 ans composent votre ménage?

Une	1	<b>POSEZ 5A</b>
Plus d'une	2	<b>PASSEZ À 5B</b>

Q5a) **[SI Q4=1, POSEZ]** En 2015, le revenu de votre ménage a-t-il été supérieur ou inférieur à 75 000 dollars?

75 000 \$ ou supérieur	1	<b>Admissible au deuxième groupe SAUF SI LA SITUATION D'EMPLOI = ÉTUDIANT(E)</b>
Inférieur à 75 000 \$	2	<b>Admissible au premier groupe</b>
Refuse	9	<b>REMERCIEZ ET TERMINEZ</b>

Q5b) **[SI Q4=2, POSEZ]** En 2015, le revenu de votre ménage a-t-il été supérieur ou inférieur à 100 000 dollars?

100 000 \$ ou supérieur	1	<b>Admissible au deuxième groupe SAUF SI LA SITUATION D'EMPLOI = ÉTUDIANT(E)</b>
Inférieur à 100 000 \$	2	<b>Admissible au premier groupe</b>
Refuse	9	<b>REMERCIEZ ET TERMINEZ</b>

Q5c) **[SI Q5A OU Q5B =2, POSEZ]** Et a-t-il été :

Inférieur à 20 000 \$	1
De 20 000 \$ à 34 999 \$	2
De 35 000 \$ à 44 999 \$	3
De 45 000 \$ à 59 999 \$	4
De 60 000 \$ à 74 999 \$	5
[SI Q5b=2] De 75 000 \$ à 99 999 \$	6

Q6) Pourriez-vous me dire quel est le plus haut niveau de scolarité que vous avez atteint?

Études secondaires non terminées	1
Études secondaires terminées	2
Études collégiales ou universitaires non terminées	3
Études collégiales ou universitaires terminées	4
REFUSE/NSP	9

Q7) **NE DEMANDEZ PAS – NOTEZ LE SEXE RÉPARTITION 50-50**

Homme	1
Femme	2

### Invitation

Q8) Excellent, vous êtes admissible pour participer à l'un de nos groupes de discussion. Seriez-vous disponible pour participer à un groupe de discussion le (**DATE À HEURE**)? La séance durera environ 2 heures.

Oui	1	<b>CONTINUEZ</b>
Non	2	<b>REMERCIEZ ET TERMINEZ</b>
NSP (ne lisez pas)	3	<b>FIXEZ UN RENDEZ-VOUS POUR LE RAPPEL</b>



Q9) Nous demandons aux participants des groupes de discussion d'exprimer leurs opinions et de verbaliser leurs pensées. Dans quelle mesure êtes-vous à l'aise d'exprimer votre opinion **(AU BESOIN : en français/anglais)** devant d'autres personnes? Êtes-vous...? (lisez la liste)

Très à l'aise	1	<b>MINIMUM 4 PAR GROUPE</b>
Plutôt à l'aise	2	
À l'aise	3	
Pas tellement à l'aise	4	<b>REMERCIEZ ET TERMINEZ</b>
Très mal à l'aise	5	<b>REMERCIEZ ET TERMINEZ</b>

Comme je l'ai mentionné plus tôt, le groupe de discussion aura lieu en soirée le **Jour Date Mois @ Heure et durera 2 heures**. Les participants recevront une prime de **75 \$** en guise de remerciement pour le temps qu'ils nous auront accordé. Accepteriez-vous d'y participer?

Oui	1	<b>CONTINUEZ</b>
Non	2	<b>REMERCIEZ ET TERMINEZ</b>

**Montréal, QC (en français)**

[DATE]

Groupe 3 : Ménages à revenu bas/moyen	@ 17 h 30	75 \$
Groupe 4 : Ménages à revenu élevé	@ 19 h 30	75 \$

**Enjeux relatifs à la confidentialité :**

J'aurais maintenant quelques questions à vous poser à propos de la confidentialité, de vos renseignements personnels et du déroulement de la recherche. Nous devons obtenir votre permission par rapport à certains sujets pour pouvoir effectuer notre recherche. Lorsque je vous poserai ces questions, n'hésitez pas à me demander de les clarifier si vous en ressentez le besoin.

P1) Tout d'abord, nous fournirons une liste des noms et des profils (réponses au questionnaire) des participants aux hôtes et au modérateur, afin qu'ils puissent vous inscrire. Votre information ne sera pas partager avec le département du gouvernement du Canada qui organise ces sessions. Acceptez-vous que nous leur transmettions ces renseignements? Je peux vous assurer que ceux-ci demeureront strictement confidentiels.

Oui	1	<b>PASSEZ À P2</b>
Non	2	<b>LISEZ L'INFORMATION SUIVANTE AU RÉPONDANT</b>

Malheureusement, nous devons donner votre nom et votre profil aux hôtes et au modérateur du groupe de discussion, puisque seuls les gens qui sont invités à participer peuvent prendre part à la séance. Les hôtes et le modérateur ont besoin de ces renseignements à des fins de vérification uniquement. Soyez assuré(e) que ces renseignements demeureront strictement confidentiels. **PASSEZ À P1A**

P1a) Maintenant que je vous ai expliqué cela, acceptez-vous que nous transmettions votre nom et votre profil aux hôtes et au modérateur du groupe de discussion?

Oui	1	<b>PASSEZ À P2</b>
Non	2	<b>REMERCIEZ ET TERMINEZ</b>

P2) Il y aura un enregistrement audiovisuel de la séance et celui-ci servira uniquement à des fins de recherche. Les enregistrements seront uniquement utilisés par un professionnel de la recherche pour préparer le rapport sur les résultats de la recherche. Les enregistrements seront détruits lorsque le rapport sera terminé.

Acceptez-vous qu'un enregistrement audiovisuel de la séance soit effectué?

Oui	1	<b>REMERCIEZ ET PASSEZ À P3</b>
Non	2	<b>LISEZ L'INFORMATION SUIVANTE AU RÉPONDANT</b>

Malheureusement, nous devons faire un enregistrement audiovisuel de la séance puisque le professionnel de la recherche en a besoin pour rédiger son rapport.

P2a) Maintenant que je vous ai expliqué cela, acceptez-vous que nous fassions un enregistrement audiovisuel de la séance?

Oui	1	<b>REMERCIEZ ET PASSEZ À P3</b>
Non	2	<b>REMERCIEZ ET TERMINEZ</b>

P3) Chaque mois, nous soumettons le nom des personnes qui ont participé à nos séances au Registre central de recherche qualitative de l'Association de la recherche et de l'intelligence marketing ([www.mria-arim.ca](http://www.mria-arim.ca)). Le Registre central de recherche qualitative est une base de données centrale qui vérifie la participation aux entrevues de recherches qualitatives. Personne ne communiquera avec vous parce que votre nom se trouve sur cette liste.

Nous permettez-vous de soumettre votre nom et votre numéro de téléphone au Registre central de recherche qualitative de l'ARIM?

Oui	1	<b>REMERCIEZ ET PASSEZ À L'INVITATION</b>
Non	2	<b>PASSEZ À P3A</b>

P3a) Malheureusement, pour que vous puissiez participer à cette entrevue, nous devons avoir votre permission pour ajouter votre nom au Registre central de recherche qualitative puisqu'il s'agit du seul moyen qui nous permet d'assurer l'intégrité du processus de recherche et de faire le suivi de la participation aux recherches qualitatives. Le système est tenu à jour par l'Association de la recherche et de l'intelligence marketing et il est uniquement utilisé pour faire le suivi de votre participation aux recherches qualitatives (comme les groupes de discussion). Personne ne communiquera avec vous parce que votre nom se trouve sur cette liste.

Maintenant que je vous ai expliqué cela, acceptez-vous que nous ajoutions votre nom au Registre central de recherche qualitative?

Oui	1	<b>REMERCIEZ ET PASSEZ À L'INVITATION</b>
Non	2	<b>REMERCIEZ ET TERMINEZ</b>

**AU BESOIN, RENSEIGNEMENTS SUPPLÉMENTAIRES POUR L'INTERVIEWEUR :**

Soyez assuré(e) que cette information demeurera confidentielle et seules les firmes de recherche marketing professionnelles pourront y accéder et l'utiliser pour vérifier la participation et empêcher les « répondants professionnels » de participer aux séances. Les firmes de recherche qui participent au Registre central de recherche qualitative de l'ARIM ont besoin de votre autorisation avant que vous ne soyez admissible à participer au groupe. Cette procédure contribue à assurer l'intégrité du processus de recherche.

**AU BESOIN, NOTE À PROPOS DE L'ARIM :**

L'Association de la recherche et de l'intelligence marketing est un organisme à but non lucratif qui regroupe des professionnels de la recherche marketing impliqués dans le marketing, la publicité, les recherches sociales et politiques. La mission de l'Association est d'être le leader dans la promotion de l'excellence dans la pratique du marketing et des recherches sociales ainsi que dans la valeur de l'information sur les marchés.

**Invitation**

Avez-vous un crayon à portée de la main pour prendre en note l'adresse de l'endroit où se tiendra le groupe de discussion? Il aura lieu à

Nous vous demandons d'arriver quinze minutes avant l'heure prévue pour vous permettre de stationner votre voiture, de trouver l'endroit et de vous présenter. Il est possible qu'on vous demande de vous identifier avant la tenue de la séance. Par conséquent, assurez-vous d'avoir une pièce d'identité (par exemple, un permis de conduire). De plus, si vous avez besoin de lunettes pour lire, veuillez les apporter.

Comme nous n'invitons qu'un petit nombre de personnes, votre participation est très importante pour nous. Si, pour une raison ou une autre vous ne pouvez pas vous participer, veuillez nous en aviser pour que nous puissions vous remplacer. Vous pouvez nous joindre au [n#]. Demandez à parler à [nom]. Quelqu'un communiquera avec vous la veille du groupe de discussion pour confirmer votre présence.

Afin que nous puissions vous appeler pour confirmer votre présence ou pour vous informer si des changements survenaient, pourriez-vous me confirmer votre nom et vos coordonnées? **[LISEZ LES COORDONNÉES QUE NOUS AVONS ET MODIFIEZ AU BESOIN.]**

Prénom \_\_\_\_\_

Nom de famille \_\_\_\_\_

Courriel \_\_\_\_\_

N° de téléphone le jour \_\_\_\_\_

N° de téléphone le soir \_\_\_\_\_

***Si le répondant refuse de donner son prénom, son nom ou son numéro de téléphone, dites-lui que ces renseignements demeureront strictement confidentiels en vertu de la loi sur le respect de la vie privée et que ceux-ci seront uniquement utilisés pour le contacter afin de confirmer sa participation et pour l'informer de tout changement concernant l'entrevue. S'il refuse toujours, REMERCIEZ ET TERMINEZ.***

## Recruitment Screener Annual Corporate Survey 2016 – SMB

Questionnaire # \_\_\_\_\_

Date of Last Group \_\_\_\_\_  
# of previous groups \_\_\_\_\_

<p><b>Toronto, ON</b> Tuesday July 26, 2016 Group 1: SMB Decision-makers @ 5:30 pm \$175 Group 2: Tax Intermediaries @ 7:30 pm \$150</p> <p><b>Calgary, AB</b> Thursday July 28, 2016 Group 3: SMB Decision-makers @ 5:30 pm \$175 Group 4: Tax Intermediaries @ 7:30 pm \$150</p> <p><b>Montreal, QC (French)</b> Wednesday August 3, 2016 Group 5: SMB Decision-makers @ 5:30 pm \$175 Group 6: Tax Intermediaries @ 7:30 pm \$150</p>	<p>Recruit: 8 for 5 to 6 show per group</p> <p>Study#: <b>XXXXX</b></p> <p><b>Definitions:</b> <b>SMB Decision-makers:</b> &lt;100 employees, has sole/shared decision-making responsibilities and deals with the CRA. <b>Tax Intermediary:</b> &lt;100 employees and is a tax intermediary.</p>
<p>Respondent's name: _____</p> <p>Respondent's phone #: _____ (home)</p> <p>Respondent's phone #: _____ (work)</p> <p>Respondent's fax #: _____ sent? _____ or</p> <p>Respondent's e-mail : _____ sent? _____</p> <p>Sample source (<i>circle</i>): panel      random      client      referral</p>	<p>Interviewer: _____</p> <p>Date: _____</p> <p>Validated: _____</p> <p>Quality Central: _____</p> <p>On List: _____</p> <p>On Quotas: _____</p>

**Introduction**

**\*\*\* READ THE APPLICABLE INTRO\*\*\***

**FOR DAYTIME CALLING ONLY**

Hello, my name is \_\_\_\_\_. I'm calling from Environics, a national public opinion research firm. On behalf of the Government of Canada we're organizing a series of discussion groups to explore various issues of importance to the country.

A.

We are looking to speak to tax-intermediaries who are individuals who work with small business clients on tax-related or payroll matters. Would you be this person?

- Yes            **CONTINUE TO Q1a**
- No            **ASK FOR THE APPROPRIATE CONTACT. IF CONTACT NOT AVAILABLE SCHEDULE CALLBACK. IF DOES NOT EXIST, CONTINUE TO "B".**

B.

We are also looking to speak to someone who has shared or sole decision making responsibilities in your organization. Would you be this person?

- Yes            **CONTINUE to Q1a**
- No            **ASK FOR THE APPROPRIATE CONTACT. IF CONTACT NOT AVAILABLE SCHEDULE CALLBACK. IF DOES NOT EXIST OR NOT WILLING, TERMINATE.**

**EXPLAIN FOCUS GROUPS.** About six people like you will be taking part, all of them randomly recruited just like you. For their time, participants will receive an honorarium of \$175. But before we invite you to attend, we need to ask you a few questions to ensure that we get a good mix and variety of people. May I ask you a few questions?

**FOR EVENING CALLING ONLY**

Hello, my name is \_\_\_\_\_. I'm calling from Environics, a national public opinion research firm. On behalf of the Government of Canada we're organizing a series of discussion groups to explore various issues of importance to the country. Can I speak with/am I speaking with \_\_\_\_ (CHECK NAME ON THE COMPUTER SCREEN).

We are looking to speak to tax-intermediaries who are individuals who work with small business clients on tax-related or payroll matters as well as sole or shared decision makers within organizations.

**EXPLAIN FOCUS GROUPS.** About six people like you will be taking part, all of them randomly recruited just like you. For their time, participants will receive an honorarium of \$150. But before we invite you to attend, we need to ask you a few questions to ensure that we get a good mix and variety of people. May I ask you a few questions?

- Yes            **CONTINUE**
- No            **THANK AND TERMINATE**

***Participation is voluntary. We are interested in hearing your opinions, no attempt will be made to sell you anything or change your point of view. The format is a "round table" discussion lead by a research professional. All opinions expressed will remain anonymous and views will be grouped together to ensure no particular individual can be identified.***

**READ TO ALL:** “This call may be monitored or audio taped for quality control and evaluation purposes.”

**ADDITIONAL CLARIFICATION IF NEEDED:**

- to ensure that I (the interviewer) am reading the questions correctly and collecting your answers accurately;
- to assess my (the interviewer) work for performance evaluation;
- to ensure that the questionnaire is accurate/correct (i.e. evaluation of CATI programming and methodology – we’re asking the right questions to meet our clients’ research requirements – kind of like pre-testing).
- If the call is audio taped, it is only for the purposes of playback to the interviewer for a performance evaluation immediately after the interview is conducted or it can be used by the Project Manager/client to evaluate the questionnaire if they were unavailable at the time of the interview – all audio tapes are destroyed after the evaluation.

1a) Do you or any member of your household work in or has retired from:

	<b>Yes</b>	<b>No</b>
A marketing research firm	<b>1</b>	<b>2</b>
A magazine or newspaper	<b>1</b>	<b>2</b>
A radio or television station	<b>1</b>	<b>2</b>
A public relations company	<b>1</b>	<b>2</b>
The government, whether federal or provincial	<b>1</b>	<b>2</b>
For an advertising agency or graphic design firm	<b>1</b>	<b>2</b>

**IF “YES” TO ANY OF THE ABOVE, THANK AND TERMINATE**

1b) **DO NOT ASK – NOTE GENDER (target a 50/50 split in all groups)**

Male 1  
Female 2

1c) Approximately how many employees, including yourself, does your company have including all full-time and permanent part-time personnel, from all locations or branches if more than one exists?

**ENSURE GOOD MIX PER GROUP**

1	1	
2 – 4	2	
5 – 19	3	
20 – 49	4	
50 – 99	5	
100 or more	6	<b>THANK AND TERMINATE</b>
Don’t know	9	<b>THANK AND TERMINATE</b>

1d) Do you have sole or shared decision-making responsibilities in your organization?

Yes	1	<b>GO TO Q1e</b>
No	2	<b>GO TO Q1f</b>

1e) Do you deal with the Canada Revenue Agency (CRA)?

Yes	1	<b>QUALIFIES FOR SMB GROUPS 1,3,5</b>
No	2	

1f) Are you a tax-intermediary, that is, someone who works with small business clients on tax-related or payroll matters? For this study, small businesses are defined as firms with fewer than 100 employees. (IF NEEDED: For example, people working at H&R block, accounting firms, etc)

Yes	1	<b>QUALIFIES FOR TAX INTERMEDIARY GROUPS 2,4,6</b>
No	2	

**INTERVIEWER NOTE:**  
**Respondent qualifies as follows:**  
**SMB Groups 1,3,5:** <100 employees (Q1c=1-5), has decision-making responsibilities (Q1d=1) and deals with the CRA (Q1e=1).  
**Tax Intermediary Groups 2,4,6:** <100 employees (Q1c=1-5) and is a tax intermediary (Q1f=1).  
**\*If a respondent qualifies for both, place them in the Tax Intermediary Group.**

3) Before we ask you further qualification questions, would you be available to attend a focus group on **Date, at Time?** It will last no more than 2 hours, and as mentioned, you would be receiving \$100.00.

Yes	1	<b>CONTINUE</b>
No	2	<b>THANK AND TERMINATE</b>
DK (do not read)	3	<b>ARRANGE CALLBACK</b>

4a) Participants in group discussions are asked to voice their opinions and thoughts, how comfortable are you in voicing your opinions in front of others? Are you (read list)

Very comfortable	1	<b>minimum 4 per group</b>
Fairly comfortable	2	
Comfortable	3	
Not very comfortable	4	<b>THANK AND TERMINATE</b>
Very uncomfortable	5	<b>THANK AND TERMINATE</b>

5b) Have you participated in a focus group before? A focus group brings together a few people in order to know their opinion about a given subject.

Yes	1	<b>ASK Q5c AND Q5d</b>
No	2	<b>SKIP TO INVITE</b>



DNK / DNA 9 **THANK AND TERMINATE**

5c) And how many of these sessions have you attended?

\_\_\_\_\_ **IF >3 THANK AND TERMINATE. OTHERWISE CONTINUE**

5d) Have you been invited to participate in one of these sessions in the next few weeks?

Yes **THANK AND TERMINATE**

No **CONTINUE**

**Invitation**

As I mentioned earlier, the group discussion will take place on **Date at Time**. Would you be willing to attend?

Yes 1 **CONTINUE**

No 2 **THANK AND TERMINATE**

<b>Toronto, ON</b>		
Tuesday July 26, 2016		
Group 1: SMB Decision-makers	@ 5:30 pm	\$175
Group 2: Tax Intermediaries	@ 7:30 pm	\$150
<b>Calgary, AB</b>		
Thursday July 28, 2016		
Group 3: SMB Decision-makers	@ 5:30 pm	\$175
Group 4: Tax Intermediaries	@ 7:30 pm	\$150
<b>Montreal, QC (French)</b>		
Wednesday August 3, 2016		
Group 5: SMB Decision-makers	@ 5:30 pm	\$175
Group 6: Tax Intermediaries	@ 7:30 pm	\$150

**Privacy Questions**

Now I have a few questions that relate to privacy, your personal information and the research process. We will need your consent on a few issues that enable us to conduct our research. As I run through these questions, please feel free to ask me any questions you would like clarified.

P1) First, we will be providing the hosting facility and session moderator with a list of respondents' names and profiles (screener responses) so that they can sign you into the group. This information will not be shared with the Government of Canada department organizing this research. Do we have your permission to do this? I assure you it will be kept strictly confidential.

Yes 1 **GO TO P2**

No 2 **READ RESPONDENT INFO BELOW**

We need to provide the facility hosting the session and the moderator with the names and background of the people attending the focus group because only the individuals invited are allowed in the session

and the facility and moderator must have this information for verification purposes. Please be assured that this information will be kept strictly confidential. **GO TO P1A**

P1a) Now that I've explained this, do I have your permission to provide your name and profile to the facility?

Yes	1	<b>GO TO P2</b>
No	2	<b>THANK &amp; TERMINATE</b>

P2) An audio and/or video tape of the group session will be produced for research purposes. The tapes will be used by the research professional to assist in preparing a report on the research findings.

Do you agree to be audio and/or video taped for research purposes only?

Yes	1	<b>THANK &amp; GO TO P3</b>
No	2	<b>READ RESPONDENT INFO BELOW</b>

It is necessary for the research process for us to audio/video tape the session as the researcher needs this material to complete the report.

P2a) Now that I've explained this, do I have your permission for audio/video taping?

Yes	1	<b>THANK &amp; GO TO P3</b>
No	2	<b>THANK AND TERMINATE</b>

P3) Each month we submit the names of individuals that have participated in our focus groups to the Marketing Research and Intelligence Association Qualitative Central system ([www.mria-arim.ca](http://www.mria-arim.ca)). Qualitative Central serves as a centralized database to review participation in qualitative research and focus groups. You will not be contacted for any reason whatsoever as a result of being on this list.

Do we have your permission to submit your name and phone number to MRIA's Qualitative Central system

Yes	1	<b>THANK &amp; GO TO INVITATION</b>
No	2	<b>GO TO P3A</b>

P3a) To participate in this focus group we must have your permission to add your name to the Qualitative Central system as it is the only way for us to ensure the integrity of the research process and track participation in qualitative research. The system is maintained by the industry body, the Professional Marketing Research Society, and is solely used to track your participation in qualitative research (such as focus groups). You will not be contacted for any reason whatsoever as a result of being on this list.

Now that I've explained this do I have your permission to add your name to our qualitative central list?

Yes	1	<b>THANK &amp; GO TO INVITATION</b>
No	2	<b>THANK &amp; TERMINATE</b>

**AS REQUIRED, ADDITIONAL INFO FOR THE INTERVIEWER:**

Please be assured that this information is kept confidential and is strictly accessed and used by professional market research firms to review participation and prevent "professional respondents" from attending sessions. Research

firms participating in MRIA’s Qualitative Central require your consent to be eligible to participate in the focus group - the system helps ensure the integrity of the research process.

**AS REQUIRED, NOTE ABOUT MRIA:**

The Marketing Research and Intelligence Association is a non-profit organization for marketing research professionals engaged in marketing, advertising, social, and political research. The Society's mission is to be the leader in promoting excellence in the practice of marketing and social research and in the value of market information.

**Invitation:**

Do you have a pen handy so that I can give you the address where the group will be held? It will be held at:

We ask that you arrive fifteen minutes early to be sure you find parking, locate the facility and have time to check-in with the hosts. The hosts may be checking respondents’ identification prior to the group, so please be sure to bring some personal identification with you (for example, a driver’s license). If you require glasses for reading make sure you bring them with you as well.

As we are only inviting a small number of people, your participation is very important to us. If for some reason you are unable to attend, please call us so that we may get someone to replace you. Please do not arrange for your own replacement. You can reach us at [number] at our office. Please ask for [name]. Someone will also call you the day before to remind you about the discussion.

So that we can call you to remind you about the focus group or contact you should there be any changes, Can you please confirm your name and contact information for me? **[READ INFO WE HAVE AND CHANGE AS NECESSARY.]**

First name \_\_\_\_\_  
Last Name \_\_\_\_\_  
Email \_\_\_\_\_  
Day time phone number \_\_\_\_\_  
Night time phone number \_\_\_\_\_

**If the respondent refuses to give his/her first or last name or phone number please assure them that this information will be kept strictly confidential in accordance with the privacy law and that it is used strictly to contact them to confirm their attendance and to inform them of any changes to the focus group. If they still refuse THANK & TERMINATE.**

## Sondage d'entreprise annuel de 2016 – PME

Questionnaire n° \_\_\_\_\_

Date du dernier groupe \_\_\_\_\_

Nombre de groupes antérieurs \_\_\_\_\_

<p><b>Montréal, QC (en français)</b> [DATE]</p> <p>Groupe 3 : Décideurs de PME @ 17 h 30 100 \$ Groupe 4 : Intermédiaires fiscaux @ 19 h 30 100 \$</p> <p><b>Définitions :</b> <b>Décideurs de PME :</b> &lt;100 employés, responsable seul ou avec d'autres de la prise de décisions et traite avec l'ARC.</p> <p><b>Intermédiaires fiscaux :</b> &lt;100 employés et est un intermédiaire fiscal.</p>	<p>Recrutez : 8 personnes par groupe pour que 5 à 6 d'entre elles se présentent</p> <p>Prime : <b>100 \$</b></p> <p>Étude n° : <b>XXXXX</b></p>
<p>Nom du répondant : _____</p> <p>N° de téléphone du répondant : _____ (maison)</p> <p>N° de téléphone du répondant : _____ (travail)</p> <p>N° de télécopieur du répondant : _____ envoyé? ou</p> <p>Courriel du répondant : _____ envoyé?</p> <p>Source de l'échantillon : panel aléatoire client référence (encerclez)</p>	<p>Intervieweur : _____</p> <p>Date : _____</p> <p>Validé : _____</p> <p>Fichiers centraux : _____</p> <p>Listes : _____</p> <p>Quotas : _____</p>

### Introduction

**\*\*\* LISEZ L'INTRODUCTION APPROPRIÉE\*\*\***

**UNIQUEMENT LORSQUE VOUS FAITES DES APPELS PENDANT LES HEURES OUVRABLES**

Bonjour, je m'appelle \_\_\_\_\_ et je vous téléphone de [nom], une firme nationale de recherche sur l'opinion publique. Nous organisons des groupes de discussion pour le compte du gouvernement du Canada afin d'examiner divers enjeux d'importance pour le pays.

- A.
- Nous désirons parler à des intermédiaires fiscaux, c'est-à-dire des gens qui travaillent avec des clients de petites entreprises sur des questions de fiscalité ou de paie. Est-ce votre cas?
- Oui      **POSEZ Q1a**  
Non      **DEMANDEZ À PARLER À LA BONNE PERSONNE. SI ELLE N'EST PAS DISPONIBLE, PRENEZ UN RENDEZ-VOUS POUR LE RAPPEL. SI PAS D'INTERMÉDIAIRE FISCAL, POSEZ LA QUESTION « B ».**

- B.
- Nous désirons également parler à une personne qui est responsable, seule ou avec d'autres, de la prise de décisions dans votre organisation. Est-ce votre cas?
- Oui      **POSEZ Q1a**  
Non      **DEMANDEZ À PARLER À LA BONNE PERSONNE. SI ELLE N'EST PAS DISPONIBLE, PRENEZ UN RENDEZ-VOUS POUR LE RAPPEL. SI PERSONNE DE RESPONSABLE OU SI NE VEUT PAS PARTICIPER, TERMINEZ.**

**EXPLIQUEZ CE QUE SONT LES GROUPES DE DISCUSSION.** Environ six personnes qui auront tout comme vous été choisies au hasard prendront part à la discussion. Les participants recevront une prime de 100 \$ en guise de remerciement pour le temps qu'ils nous auront accordé. Toutefois, avant de vous inviter à vous joindre à nous, j'aimerais vous poser quelques questions pour m'assurer que le groupe sera composé d'une bonne diversité de personnes. Puis-je vous poser quelques questions?

#### **UNIQUEMENT LORSQUE VOUS FAITES DES APPELS APRÈS LES HEURES OUVRABLES**

Bonjour, je m'appelle \_\_\_\_\_ et je vous téléphone de [nom], une firme nationale de recherche sur l'opinion publique. Nous organisons des groupes de discussion pour le compte du gouvernement du Canada afin d'examiner divers enjeux d'importance pour le pays. Puis-je parler à/Est-ce que je parle bien à \_\_\_\_ (VÉRIFIEZ LE NOM AFFICHÉ À L'ÉCRAN)?

Nous désirons parler à des intermédiaires fiscaux, c'est-à-dire des gens qui travaillent avec des clients de petites entreprises sur des questions de fiscalité ou de paie, ou encore à des gens qui sont responsables, seuls ou avec d'autres, de la prise de décisions dans votre organisation.

**EXPLIQUEZ CE QUE SONT LES GROUPES DE DISCUSSION.** Environ six personnes qui auront tout comme vous été choisies au hasard prendront part à la discussion. Les participants recevront une prime de 100 \$ en guise de remerciement pour le temps qu'ils nous auront accordé. Toutefois, avant de vous inviter à vous joindre à nous, j'aimerais vous poser quelques questions pour m'assurer que le groupe sera composé d'une bonne diversité de personnes. Puis-je vous poser quelques questions?

- Oui      **CONTINUEZ**  
Non      **REMERCIEZ ET TERMINEZ**

Votre participation est volontaire. Nous désirons connaître votre opinion et nous ne tenterons pas de vous vendre quoi que ce soit ni de vous faire changer d'avis. La discussion se déroulera sous forme de table ronde et sera animée par un professionnel de la recherche. Toutes les opinions exprimées demeureront anonymes et les points de vue seront regroupés de sorte qu'il sera impossible d'identifier qui que ce soit.

**LISEZ À TOUS :** « Cet appel peut être écouté ou enregistré à des fins d'évaluation ou de contrôle de la qualité. »

**CLARIFICATIONS SUPPLÉMENTAIRES AU BESOIN :**

- Pour s’assurer que je lise les questions correctement et que je recueille vos réponses avec précision;
- Pour évaluer mon rendement;
- Pour vérifier que le questionnaire est exact/correct (c.-à-d. évaluation de la programmation ITAO et de la méthodologie – s’assurer que nous posons les bonnes questions pour répondre aux exigences de nos clients en matière de recherche – comme un prétest);
- Si l’appel est enregistré, l’enregistrement sert uniquement à évaluer le travail de l’intervieweur et est écouté immédiatement après la fin de l’entrevue. S’ils étaient absents au moment de l’entrevue, le client et le gestionnaire de projet pourraient également écouter l’enregistrement. Tous les enregistrements sont détruits après l’évaluation.

1a) Est-ce que vous, ou un membre de votre ménage, travaillez ou avez déjà travaillé pour...?

	Oui	Non
Une firme de recherche marketing	1	2
Un magazine ou un journal	1	2
Une station de radio ou une chaîne de télévision	1	2
Une firme de relations publiques	1	2
Le gouvernement fédéral ou provincial	1	2
Une agence de publicité ou de graphisme	1	2

**SI « OUI » À L’UNE DE CES OPTIONS, REMERCIEZ ET TERMINEZ**

1b) **NE DEMANDEZ PAS – NOTEZ LE SEXE (Visez 50-50 dans tous les groupes)**

Homme	1
Femme	2

1c) Vous y compris, environ combien d’employés votre entreprise compte-t-elle? Veuillez inclure tous les employés à temps plein et les employés permanents à temps partiel qui travaillent dans tous les emplacements et toutes les succursales de votre entreprise, s’il y a lieu.

**BONNE DIVERSITÉ**

1	1
2 – 4	2
5 – 19	3
20 – 49	4
50 – 99	5
100 ou plus	6
Je ne sais pas	9

**REMERCIEZ ET TERMINEZ**

**REMERCIEZ ET TERMINEZ**

1d) Êtes-vous responsable, seul(e) ou avec d’autres, de la prise de décisions dans votre organisation?

Oui	1	<b>PASSEZ À Q1e</b>
Non	2	<b>PASSEZ À Q1f</b>

1e) Traitez-vous avec l’Agence du revenu du Canada (ARC)?

Oui 1 **ADMISSIBLE AUX GROUPES DES DÉCIDEURS DE PME 1,3,5**  
Non 2

1f) Êtes-vous un intermédiaire fiscal, c'est-à-dire quelqu'un qui travaille avec des clients de petites entreprises sur des questions de fiscalité ou de paie? Dans le cadre de cette étude, les petites entreprises désignent les firmes de moins de 100 employés. (AU BESOIN : Par exemple, un travailleur de H&R Block, d'un cabinet comptable, etc.)

Oui 1 **ADMISSIBLE AUX GROUPES DES INTERMÉDIAIRES FISCAUX 2,4,6**  
Non 2

**NOTE À L'INTERVIEWEUR :**

**Critères d'admissibilité des répondants :**

**Groupes de PME 1,3,5 :**

<100 employés (Q1c=1-5),  
Responsable de la prise de décisions Q1d=1) et  
Traite avec l'ARC (Q1e=1).

**Groupes d'intermédiaires fiscaux 2,4,6 :**

<100 employés (Q1c=1-5) et  
Est un intermédiaire fiscal (Q1f=1)

**\*Si le répondant est admissible aux deux catégories, inscrivez-le dans le groupe des intermédiaires fiscaux.**

3) Avant de vous poser d'autres questions pour vérifier votre admissibilité, seriez-vous disponible pour participer à un groupe de discussion qui aura lieu le **Date à Heure**? Le groupe durera tout au plus 2 heures et, comme je l'ai mentionné, vous recevrez 100,00 \$.

Oui 1 **CONTINUEZ**  
Non 2 **REMERCIEZ ET TERMINEZ**  
Ne sait pas (ne lisez pas) 3 **FIXEZ UN RENDEZ-VOUS POUR LE RAPPEL**

4a) Nous demandons aux participants des groupes de discussion d'exprimer leurs opinions et de verbaliser leurs pensées. Dans quelle mesure êtes-vous à l'aise d'exprimer votre opinion devant d'autres personnes? Êtes-vous...? (lisez la liste)

Très à l'aise 1 **MINIMUM 4 PAR GROUPE**  
Plutôt à l'aise 2  
À l'aise 3  
Pas tellement à l'aise 4 **REMERCIEZ ET TERMINEZ**  
Très mal à l'aise 5 **REMERCIEZ ET TERMINEZ**

5b) Avez-vous déjà participé à un groupe de discussion? Un groupe de discussion réunit diverses personnes dans le but d'obtenir leurs opinions sur un sujet donné.

Oui 1 **POSEZ Q5c ET Q5d**

Non 2 **PASSEZ À L'INVITATION**  
NSP/PDR 9 **REMERCIEZ ET TERMINEZ**

5c) À combien de ces séances avez-vous participé?

\_\_\_\_\_ **SI >3 REMERCIEZ ET TERMINEZ; SINON, CONTINUEZ**

5d) Vous a-t-on invité(e) à participer à une séance qui aura lieu au cours des prochaines semaines?

Oui **REMERCIEZ ET TERMINEZ**  
Non **CONTINUEZ**

**Invitation**

Comme je vous l'ai mentionné un peu plus tôt, le groupe de discussion aura lieu le **Date à Heure**. Accepteriez-vous d'y participer?

Oui 1 **CONTINUEZ**  
Non 2 **REMERCIEZ ET TERMINEZ**

**Montréal, QC (en français)**

[DATE]

Groupe 3 : Décideurs de PME	@ 17 h 30	100 \$
Groupe 4 : Intermédiaires fiscaux	@ 19 h 30	100 \$

**Enjeux relatifs à la confidentialité :**

J'aurais maintenant quelques questions à vous poser à propos de la confidentialité, de vos renseignements personnels et du déroulement de la recherche. Nous devons obtenir votre permission par rapport à certains sujets pour pouvoir effectuer notre recherche. Lorsque je vous poserai ces questions, n'hésitez pas à me demander de les clarifier si vous en ressentez le besoin.

P1) Tout d'abord, nous fournirons une liste des noms et des profils (réponses au questionnaire) des participants aux hôtes et au modérateur, afin qu'ils puissent vous inscrire. Votre information ne sera pas partager avec le département du gouvernement du Canada qui organise ces sessions. Acceptez-vous que nous leur transmettions ces renseignements? Je peux vous assurer que ceux-ci demeureront strictement confidentiels.

Oui 1 **PASSEZ À P2**  
Non 2 **LISEZ L'INFORMATION SUIVANTE AU RÉPONDANT**

Malheureusement, nous devons donner votre nom et votre profil aux hôtes et au modérateur du groupe de discussion, puisque seuls les gens qui sont invités à participer peuvent prendre part à la séance. Les hôtes et le modérateur ont besoin de ces renseignements à des fins de vérification uniquement. Soyez assuré(e) que ces renseignements demeureront strictement confidentiels. **PASSEZ À P1A**



P1a) Maintenant que je vous ai expliqué cela, acceptez-vous que nous transmettions votre nom et votre profil aux hôtes et au modérateur du groupe de discussion?

Oui	1	<b>PASSEZ À P2</b>
Non	2	<b>REMERCIEZ ET TERMINEZ</b>

P2) Il y aura un enregistrement audiovisuel de la séance et celui-ci servira uniquement à des fins de recherche. Les enregistrements seront uniquement utilisés par un professionnel de la recherche pour préparer le rapport sur les résultats de la recherche.

Acceptez-vous qu'un enregistrement audiovisuel de la séance soit effectué?

Oui	1	<b>REMERCIEZ ET PASSEZ À P3</b>
Non	2	<b>LISEZ L'INFORMATION SUIVANTE AU RÉPONDANT</b>

Malheureusement, nous devons faire un enregistrement audiovisuel de la séance puisque le professionnel de la recherche en a besoin pour rédiger son rapport.

P2a) Maintenant que je vous ai expliqué cela, acceptez-vous que nous fassions un enregistrement audiovisuel de la séance?

Oui	1	<b>REMERCIEZ ET PASSEZ À P3</b>
Non	2	<b>REMERCIEZ ET TERMINEZ</b>

P3) Chaque mois, nous soumettons le nom des personnes qui ont participé à nos séances au Registre central de recherche qualitative de l'Association de la recherche et de l'intelligence marketing ([www.mria-arim.ca](http://www.mria-arim.ca)). Le Registre central de recherche qualitative est une base de données centrale qui vérifie la participation aux entrevues de recherches qualitatives. Personne ne communiquera avec vous parce que votre nom se trouve sur cette liste.

Nous permettez-vous de soumettre votre nom et votre numéro de téléphone au Registre central de recherche qualitative de l'ARIM?

Oui	1	<b>REMERCIEZ ET PASSEZ À L'INVITATION</b>
Non	2	<b>PASSEZ À P3A</b>

P3a) Malheureusement, pour que vous puissiez participer à cette entrevue, nous devons avoir votre permission pour ajouter votre nom au Registre central de recherche qualitative puisqu'il s'agit du seul moyen qui nous permet d'assurer l'intégrité du processus de recherche et de faire le suivi de la participation aux recherches qualitatives. Le système est tenu à jour par l'Association de la recherche et de l'intelligence marketing et il est uniquement utilisé pour faire le suivi de votre participation aux recherches qualitatives (comme les groupes de discussion). Personne ne communiquera avec vous parce que votre nom se trouve sur cette liste.

Maintenant que je vous ai expliqué cela, acceptez-vous que nous ajoutions votre nom au Registre central de recherche qualitative?

Oui	1	<b>REMERCIEZ ET PASSEZ À L'INVITATION</b>
Non	2	<b>REMERCIEZ ET TERMINEZ</b>

**AU BESOIN, RENSEIGNEMENTS SUPPLÉMENTAIRES POUR L'INTERVIEWEUR :**

Soyez assuré(e) que cette information demeurera confidentielle et seules les firmes de recherche marketing professionnelles pourront y accéder et l'utiliser pour vérifier la participation et empêcher les « répondants professionnels » de participer aux séances. Les firmes de recherche qui participent au Registre central de recherche qualitative de l'ARIM ont besoin de votre autorisation avant que vous ne soyez admissible à participer au groupe. Cette procédure contribue à assurer l'intégrité du processus de recherche.

**AU BESOIN, NOTE À PROPOS DE L'ARIM :**

L'Association de la recherche et de l'intelligence marketing est un organisme à but non lucratif qui regroupe des professionnels de la recherche marketing impliqués dans le marketing, la publicité, les recherches sociales et politiques. La mission de l'Association est d'être le leader dans la promotion de l'excellence dans la pratique du marketing et des recherches sociales ainsi que dans la valeur de l'information sur les marchés.

**Invitation**

Avez-vous un crayon à portée de la main pour prendre en note l'adresse de l'endroit où se tiendra le groupe de discussion? Il aura lieu à

Nous vous demandons d'arriver quinze minutes avant l'heure prévue pour vous permettre de stationner votre voiture, de trouver l'endroit et de vous présenter. Il est possible qu'on vous demande de vous identifier avant la tenue de la séance. Par conséquent, assurez-vous d'avoir une pièce d'identité (par exemple, un permis de conduire). De plus, si vous avez besoin de lunettes pour lire, veuillez les apporter.

Comme nous n'invitons qu'un petit nombre de personnes, votre participation est très importante pour nous. Si, pour une raison ou une autre vous ne pouvez pas vous participer, veuillez nous en aviser pour que nous puissions vous remplacer. Vous pouvez nous joindre au [#]. Demandez à parler à [nom]. Quelqu'un communiquera avec vous la veille du groupe de discussion pour confirmer votre présence.

Afin que nous puissions vous appeler pour confirmer votre présence ou pour vous informer si des changements survenaient, pourriez-vous me confirmer votre nom et vos coordonnées? **[LISEZ LES COORDONNÉES QUE NOUS AVONS ET MODIFIEZ AU BESOIN.]**

Prénom \_\_\_\_\_

Nom de famille \_\_\_\_\_

Courriel \_\_\_\_\_

N° de téléphone le jour \_\_\_\_\_

N° de téléphone le soir \_\_\_\_\_

**Si le répondant refuse de donner son prénom, son nom ou son numéro de téléphone, dites-lui que ces renseignements demeureront strictement confidentiels en vertu de la loi sur le respect de la vie privée et que ceux-ci seront uniquement utilisés pour le contacter afin de confirmer sa participation et pour l'informer de tout changement concernant l'entrevue. S'il refuse toujours, REMERCIEZ ET TERMINEZ.**

## Appendix D: Discussion Guides (English and French)

### CRA MODERATOR'S GUIDE (Gen Pop)

#### Introduction (5 Minutes)

- Thank participants for attending
- Advise on the length of the session (2 hours)
- Highlight recording of the discussion, one-way mirror and colleagues viewing in back room (participants are anonymous - GoC observers do not know any personal information, are present to observe the moderator and increase general understanding of the topics to be discussed)
- Highlight the fact that results are entirely confidential and reported all together/individuals are not identified/participation is voluntary
- Explain the role of moderator: to ask questions, to be timekeeper, to ensure everyone participates, and to be objective
- Assure participants moderator has no special interest in or knowledge of the issues discussed
- Explain role of participants: not expected to be experts, no need to agree with each other, speak openly and frankly about opinions and remember that there are no wrong answers
- Please silence or turn off any mobile devices
- Invite participants to introduce themselves, just first names

#### Impressions of CRA (20 Minutes)

- Tonight we are going to be speaking about the CRA, or the Canada Revenue Agency. From what you know, what the CRA do?

*The Canada Revenue Agency is the agency of the federal government responsible for such things as: the collection of income tax, administration of the GST/HST (or Goods and Services Tax), and the Canada Child Tax Benefit Program.*

- Overall, what are your impressions of Canada's tax system?
- And what are your impressions of the CRA, that is, the agency responsible for the administration of the tax system?
- What does the CRA do well?
- What can the CRA improve upon?
- Is it your sense that there are things the CRA has improved in recent years?
- What characteristics best reflect the CRA? Least reflect the CRA? (Probe)
  - Integrity
  - Trust
  - Efficiency
  - Organization/coordination/efficiency
  - Consistency
  - Honesty
  - Respect
  - Fairness

- (For each) What makes you say that?

### Current Issues and Behaviour [25 Minutes]

- Let's talk for a few minutes about tax filing.
- Most people don't like doing their taxes, but I am interested in learning a bit more about the process that you go through each year when you do your taxes.
- For your own return, do you do it yourself, or do you have someone do it for you? If someone does it for you, who are they? Why do you get them to do it?
- How do you typically file your taxes? Do you do it on paper, do you file online? Why/why not?
- Did you pick up a paper copy of the General Income Tax and Benefits Guide in a post office this year? What did you use it for?
- Do you usually get it in on time, or submit your taxes late?
- Do you typically have a lot of information to put together, or are there relatively few items you usually need to collect and put together?
- How long does it typically take you to do your taxes?
- Do you complete other peoples' taxes as well as your own?
- Do you find the process easier/more difficult in recent years? Why?
- For those who filed online: did you recently switch to online filing in the past three years? If so, what made you switch?
- Have you heard of MyAccount? Have you set it up?
- Making payments to the CRA - how often have you done it? How have you done it (by mail, through bank,)?
  - How easy/difficult is it to do?
  - Likes/dislikes about different payment methods/systems?
- Have you visited the CRA website?
- Have you looked for information there? Did you find what you needed, was the explanation of the issue clear?
- Was info up to date, easy to understand, and easy to find?

### Online submissions of Taxes [25 Minutes]

- You told me a few minutes ago about whether you file your taxes online or complete them on paper.
- I would like to explore some of the issues/considerations about the CRA's online services for a few minutes.
- What was your general satisfaction with CRA online services? Can you recall elements that work well/could be improved upon?
- Overall, have online tools simplified the process? Should CRA introduce more or less online services in future?

### **CRA Service [25 Minutes]**

- I would like to discuss how the CRA provides service in more detail with you.
- In the past have you contacted CRA for reasons other than tax filing? Why did you get in touch with them? Did you contact them more/less this past year than previously? Why?
- Through what means have you made contact (phone, mail, fax)?
- Did the service meet/exceed expectations, in terms of:
  - i. Wait time
  - ii. Knowledge of the issue
  - iii. Ease of understanding information they provided
  - iv. Consistency of information
  - v. Resolution
- Why do you characterize the service experience that way?
- Did you get what you wanted from that interaction?
- What are your impressions of CRA staff in terms of their customer service orientation?
- Is your impression that CRA's customer service focus is improving/declining/ remaining about the same?
- (If any problems) Type of problems encountered, was it resolved?
- Preferred method of receiving information from CRA?

### **Integrity of the Tax System [15 Minutes] (Time permitting)**

- As you know, Canada's tax system is a voluntary system
- Do you believe that most people you know follow tax rules, or not?
- How effective do you think CRA is at finding and addressing issues involving people not paying their fair share of taxes? Do you think CRA is better/worse than other developed countries' tax administration systems?
- What are the implications of people not paying their fair share of taxes? What are the impacts on you/Canada/CRA of people who do not pay their fair share?
- Do you think that people who participate in the underground economy are not paying their fair share?
- What sorts of information do you think people would need to know to have confidence the tax system is being managed and issues being addressed
  - If no response, ask about:
  - Would they want to know what CRA is doing to catch people who do not pay their taxes?
  - Or what happens to those who are caught?
  - Anything else?

### **Conclusion (5 minutes)**

We have covered a lot of topics today and really appreciate you taking the time and energy to come down here and give your opinion. Your input is very important and insightful!

- To conclude, I wanted to ask you whether you have any last thoughts that you want to provide the Canada Revenue Agency (CRA).

## ARC – GUIDE DE DISCUSSION (Grand public)

### Introduction (5 minutes)

- Remerciez les participants de s'être déplacés.
- Informez-les de la durée de la séance (2 heures).
- Soulignez le fait que la discussion est enregistrée et qu'il y a un miroir d'observation derrière lequel se trouvent des collègues (vous êtes anonymes, les observateurs connaissent pas de l'information personnelle, sont présents pour observer le modérateur).
- Insistez sur le fait que les résultats sont entièrement confidentiels et qu'ils seront rapportés une fois compilés./Personne ne sera identifié./La participation est volontaire.
- Expliquez le rôle du modérateur : poser des questions, respecter le temps alloué, s'assurer que tous participent et faire preuve d'objectivité.
- Assurez les participants que le modérateur n'a pas de parti pris ni de connaissance particulière des sujets qui feront l'objet de la discussion.
- Expliquez le rôle des participants : nous ne vous demandons pas d'être des experts, vous n'avez pas à tous être d'accord, nous vous demandons d'exprimer vos opinions ouvertement et honnêtement et rappelez-vous qu'il n'y a pas de mauvaises réponses.
- SVP fermez ou silences les téléphones cellulaires
- Invitez les participants à se présenter, en ne donnant que leur prénom.

### Impressions de l'ARC (20 minutes)

- Ce soir, nous parlerons de l'ARC, l'Agence du revenu du Canada. À votre connaissance, quelles sont les activités de l'ARC?
- Quel rôle joue-t-elle dans l'élaboration des politiques fiscales? Dans la mise en œuvre des politiques fiscales?

*L'Agence du revenu du Canada est l'agence du gouvernement fédéral qui est responsable de certaines choses, par exemple : la perception de l'impôt sur le revenu, l'administration de la TPS/TVH (ou taxe sur les produits et services) et le programme de Prestation fiscale canadienne pour enfants.*

- Dans l'ensemble, quelles sont vos impressions à l'égard du régime fiscal du Canada?
- Et quelles sont vos impressions à l'égard de l'ARC, c'est-à-dire l'agence chargée de la mise en œuvre du régime fiscal et de la gestion de son fonctionnement?
- Qu'est-ce que l'ARC fait bien?
- En tant qu'organisation, qu'est-ce que l'ARC peut améliorer?
- Avez-vous le sentiment que l'ARC améliore certaines choses depuis les dernières années?
- Quelles caractéristiques reflètent le mieux l'ARC? Lesquelles reflètent le moins l'ARC? (Sondez)
  - Intégrité
  - Confiance
  - Efficacité
  - Organisation/coordination
  - Constance
  - L'honnêteté
  - Respect
  - L'équité
- (Pour chaque caractéristique) Qu'est-ce qui vous fait dire cela?

**Enjeux actuels et comportement [25 minutes]**

- Prenons quelques minutes pour discuter de la production des déclarations de revenus.
- La plupart des gens n'aiment pas faire leur déclaration de revenus, mais j'aimerais en savoir un peu plus au sujet du processus que vous suivez chaque année lorsque vous faites votre déclaration de revenus.
- En ce qui concerne votre déclaration de revenus personnelle, la remplissez-vous vous-même ou demandez-vous à quelqu'un de la remplir pour vous? Si quelqu'un la remplit pour vous, de qui s'agit-il? Pourquoi demandez-vous à quelqu'un d'autre de le faire pour vous?
- De quelle façon remplissez-vous et produisez-vous habituellement votre déclaration de revenus? Le faites-vous en format papier ou électronique? Pourquoi/Pourquoi pas?
- Est-ce que vous produisez habituellement votre déclaration à temps ou si vous la produisez en retard?
- Devez-vous habituellement réunir beaucoup de renseignements, ou avez-vous habituellement relativement peu de choses à obtenir et à réunir?
- En général, combien de temps vous faut-il pour faire votre déclaration de revenus?
- Remplissez-vous la déclaration de revenus d'autres personnes en plus de la vôtre?
- Trouvez-vous le processus plus facile/plus difficile ces dernières années? Pourquoi?
- Avez-vous déjà entendu parler de Mon dossier? Vous êtes-vous inscrit(e)?
- Effectuer des paiements à l'ARC – vous est-il souvent arrivé d'en faire? De quelle façon les avez-vous faits (par la poste, par l'entremise d'une banque)?
  - Dans quelle mesure est-il facile/difficile de faire des paiements?
  - Qu'est-ce que vous aimez/Qu'est-ce que vous n'aimez pas des différents modes/systèmes de paiement?
- Avez-vous visité le site Web de l'ARC?
- Avez-vous cherché des renseignements sur ce site? Avez-vous trouvé ce dont vous aviez besoin, l'explication était-elle claire?
- Les renseignements étaient-ils à jour, faciles à comprendre, faciles à trouver?

**Production de déclarations de revenus en ligne [25 minutes]**

- Il y a quelques minutes, je vous ai demandé de m'indiquer si vous produisez votre déclaration de revenus en format électronique ou papier.
- J'aimerais explorer pendant quelques minutes certaines questions/considérations à propos des services électroniques de l'ARC.
- Quel a été votre niveau de satisfaction générale à l'égard des outils en ligne de l'ARC? Vous souvenez-vous des éléments qui fonctionnaient bien/qui pourraient être améliorés?
- Dans l'ensemble, les outils en ligne ont-ils simplifié le processus? L'ARC devrait-elle mettre en place plus ou moins d'outils en ligne dans l'avenir?

**Service de l'ARC [25 minutes]**

- J'aimerais que nous parlions plus en détail du service offert par l'ARC.
- Avez-vous déjà communiqué avec l'ARC pour d'autres raisons que la production de déclarations de revenus? Pourquoi l'avez-vous contactée? Au cours de la dernière année, avez-vous communiqué plus souvent/moins souvent qu'à l'habitude avec l'ARC? Pourquoi?
- De quelle façon avez-vous communiqué avec l'ARC (téléphone, courriel, poste, télécopieur)?
- Le service a-t-il satisfait/surpassé vos attentes en ce qui concerne :
  - vi. Le temps d'attente
  - vii. Leur connaissance de la question

- viii. La facilité à comprendre les renseignements
  - ix. L'exactitude des renseignements
  - x. Le règlement
- Pourquoi avez-vous qualifié le service que vous avez reçu de cette façon?
  - Quelles sont vos impressions du personnel de l'ARC pour ce qui est du service à la clientèle?
  - Avez-vous l'impression que l'accent que l'ARC met sur le service à la clientèle s'améliore/se détériore/demeure sensiblement le même?
  - (S'il y a des problèmes) Quelle sorte de problème avez-vous eu, le problème a-t-il été réglé?
  - Méthode privilégiée pour recevoir des renseignements de l'ARC.

### **L'intégrité du régime fiscal [15 minutes] (si le temps le permet)**

- Comme vous le savez, le régime fiscal du Canada est un régime volontaire.
- Croyez-vous que la plupart des gens que vous connaissez respectent les règles fiscales ou non?
- Selon vous, à quel point l'ARC est-elle efficace pour trouver les personnes qui ne paient pas leur juste part d'impôt et régler ces cas? Croyez-vous que l'ARC est meilleure/pire que les autorités fiscales des autres pays développés?
- Quels sont les implications des gens qui ne paient pas leur juste part d'impôt? Quel est l'impact sur vous/les Canadiens/l'ARC quant les gens ne paient pas leur juste part d'impôt?
- Pensez-vous que les gens qui participent dans l'économie clandestine ne paient pas leurs juste part d'impôts?
- De quels genres de renseignements les gens auraient-ils besoin selon vous pour être convaincus que le régime fiscal est bien géré et qu'on s'occupe de régler les problèmes?
  - Si la réponse est non, demandez :
  - Est-ce qu'ils voudraient savoir ce que l'ARC fait pour épingler les gens qui ne paient pas leurs impôts?
  - Ou ce qui arrive aux gens qui se font épingler?
  - D'autre chose?

### **Conclusion (5 minutes)**

Nous avons couvert de nombreux sujets ce soir et j'apprécie réellement le temps et l'énergie que vous avez mis pour vous rendre ici et donner votre opinion. Vos commentaires sont très importants et apportent un éclairage nouveau.

- En conclusion, j'aimerais vous demander si vous avez d'autres commentaires à formuler à l'Agence du revenu du Canada (ARC).



## CRA MODERATOR'S GUIDE (SMB/Intermediary)

### Introduction (5 Minutes)

- Thank participants for attending
- Advise on the length of the session (2 hours)
- Highlight recording of the discussion, one-way mirror and colleagues viewing in back room
- Highlight the fact that results are entirely confidential and reported all together/individuals are not identified/participation is voluntary
- Explain the role of moderator: to ask questions, to be timekeeper, to ensure everyone participates, and to be objective
- Assure participants moderator has no special interest in or knowledge of the issues discussed
- Explain role of participants: not expected to be experts, no need to agree with each other, speak openly and frankly about opinions and remember that there are no wrong answers
- Invite participants to introduce themselves, just first names

### Impressions of CRA (20 Minutes)

- We are going to be speaking tonight about the CRA, or the Canada Revenue Agency.

*The Canada Revenue Agency is the agency of the federal government responsible for such things as: the collection of income tax, administration of the GST/HST (or Goods and Services Tax), and the Canada Child Tax Benefit Program. We are interested in talking with you tonight about the business side of your relationship with CRA – we will be talking to others about the consumer side.*

- Overall, what are your impressions of Canada's tax system?
- And what are your impressions of the CRA, that is, the agency responsible for implementation or operational function of managing the tax system?
- What does the CRA do well?
- What can the CRA as an organization improve upon?
- Do you believe there are things the CRA has improved in recent years?
- Do you believe that businesses and intermediaries are being appropriately listened to /ideas considered in CRA's policy development processes?
- What characteristics best reflect the CRA? Least reflect the CRA? (Probe)
  - Integrity
  - Trust
  - Efficiency
  - Organization/coordination/efficiency
  - Consistency
  - Honesty
  - Respect
  - Fairness
- (For each) What makes you say that? Is CRA getting better/worse in these areas? Why?
- How well do you think CRA does at collaborating with other regulators? Is CRA improving/declining in this area?
- Do you think CRA is making sufficient effort to meet the needs of businesses and intermediaries? Do you think they are committed to improving their processes to make things more efficient/effective/clear?

### Current Issues and Behaviour [20 Minutes]

- Let's talk for a few minutes about tax filing.
- For your businesses' return, do you do it yourself, or do you have someone do it for you? If for you, who?
- **(Intermediary)** About how many returns would you complete for small businesses each year?
- How do you typically complete and submit your businesses'/your clients' tax return? Do you do it on paper, do you file online? Why/why not?
- Do you/your clients typically have a lot of information to put together, or are there relatively few items you usually need to collect and put together?
- How long does it typically take you to do your businesses' taxes?
- **(Intermediary)** How long does it take to do a typical business' taxes?
- **(Intermediary)** What are the biggest challenges you observe in dealing with small business owners when it comes to taxes? Are these challenges becoming more/less pronounced over time?
- (SME) What are your biggest challenges as a small business in dealing with CRA?
- **(Intermediary)** What do you think are the biggest challenges that face small businesses in dealing with CRA?
- Do you find the process easier/more difficult in recent years? Why? Can you point to processes/efforts as examples?
- Making payments to CRA - how often have you done it? How have you done it (by mail, through bank)?
  - How easy/difficult is it to do?
  - Likes/dislikes about different payment methods/systems?
- Have you visited the CRA website?
- Have you looked for information? Did you find what you needed, was the explanation of the issue clear?
- Was info up to date, easy to understand, and easy to find?
- Can you recall elements that work well/could be improved upon?

### Online submissions of Taxes [20 Minutes]

- You told me a few minutes ago about whether you typically file taxes online (on your own or for clients) or complete them on paper.
- I would like to explore some of the issues/considerations about CRA online services for a few minutes.
- 
- Have you completed an online registration process? How easy/difficult was that process? Is it improving?
- Have you sent a written enquiry to the CRA? How effective was that process? Is it improving or declining over time?
- Identity authentication is an issue that some have raised in the past. How onerous is that process? Do you think that CRA balances the importance of information security and access appropriately, or are their processes tipped too far one way or another?
- (Intermediary) What elements of the online process can be improved for tax intermediaries? What elements would make your work easier in terms of ensuring that your clients had the information they needed together?
- What about accountability for written information that you have received from CRA – would you say that this is something that is being improved upon, or not?
- What about the phone service – are you able to access people and get information accurately? In a timely way?
- Overall, have CRA online tools simplified the process? Should the CRA introduce more or less online tools in future?

- (Non-electronic filers) Why don't you file online?
  - Probe reasons, e.g. confidence/safety in sending information online, availability of tools
  - Intent to move online over next few years

**CRA Service [20 Minutes]**

- I would like to discuss RA service in more detail.
- In the past have you contacted the CRA for reasons other than tax filing? Why did you get in touch with them?
- This past year, have you been in touch with CRA more/less than usual? If so, why?
- Through what means have you made contact (phone, email, mail, fax)?
- Did the service meet/exceed expectations, in terms of:
  - i. Wait time
    - In terms of information
    - In terms of rulings
    - In terms of appeals
  - ii. Ease of understanding information
  - iii. Accuracy of information
  - iv. Resolution
    - Timeliness
- Why did you characterize the service experience that way?
- What are your impressions of CRA staff in terms of customer service orientation?
- How effective are their communications with you?
- Is your impression that the CRA's customer service focus is improving/declining/ remaining about the same?
- How about in regard to auditors? Would you say you have noticed change in auditors' knowledge, training, and professionalism?
- (If any problems) Type of problems encountered, was it resolved?
- Preferred method of receiving information from the CRA.

**Reducing Red Tape [15 Minutes]**

As you may be aware, the CRA has attempted to focus recent efforts on reducing tax-related burden for businesses. Reducing unnecessary and undue compliance burden "red tape" has been a significant priority.

With respect to your business/businesses you do taxes for and interactions with CRA, have you noticed any changes that reflect this effort? (open-ended)

Prompts:

- Making it easier to find information from CRA to meet reporting obligations (online)?
- Making the information conveyed in communications/letters clearer, more concise, more easily understandable?
- New products/services that are more efficient?
- Some people have suggested that CRA requirements for reporting and frequency of reporting is unnecessarily onerous. Do you agree? Right now, does the CRA strike a balance between efficiency and acquiring all the necessary information from you/your clients?
- The CRA has been accused by some as collecting too much redundant information. Do you agree or disagree? If you agree, is the CRA addressing this issue and trying to reduce it?

- If you can think of one example where the CRA could change and reduce collection of redundant information, what would it be?

### **Integrity of the Tax System (if time permits)**

- As you know, Canada's tax system is a voluntary system
- Do you believe that most people you know follow tax rules, or not?
- How effective do you think CRA is at finding and addressing issues involving people not paying their fair share of taxes? Do you think CRA is better/worse than other developed countries' tax administration systems?
- Do you think that people who participate in the underground economy are not paying their fair share?
- What sorts of information do you think people would need to know to have confidence the tax system is being managed and issues being addressed?
  - If no response, ask about:
  - Would they want to know what CRA is doing to catch people who do not pay their taxes?
  - Or what happens to those who are caught?

### **Conclusion (5 minutes)**

We have covered a lot of topics today and really appreciate you taking the time and energy to come down here and give your opinion. Your input is very important and insightful!

- To conclude, I want to ask you whether you have any last thoughts that you want to share with the CRA.

## ARC – GUIDE DE DISCUSSION (PME/Intermédiaires)

### Introduction (5 minutes)

- Remerciez les participants de s'être déplacés.
- Informez-les de la durée de la séance (2 heures).
- Soulignez le fait que la discussion est enregistrée et qu'il y a un miroir d'observation derrière lequel se trouvent des collègues.
- Insistez sur le fait que les résultats sont entièrement confidentiels et qu'ils seront rapportés une fois compilés./Personne ne sera identifié./La participation est volontaire.
- Expliquez le rôle du modérateur : poser des questions, respecter le temps alloué, s'assurer que tous participent et faire preuve d'objectivité.
- Assurez les participants que le modérateur n'a pas de parti pris ni de connaissance particulière des sujets qui feront l'objet de la discussion.
- Expliquez le rôle des participants : nous ne vous demandons pas d'être des experts, vous n'avez pas à tous être d'accord, nous vous demandons d'exprimer vos opinions ouvertement et honnêtement et rappelez-vous qu'il n'y a pas de mauvaises réponses.
- Invitez les participants à se présenter, en ne donnant que leur prénom.

### Impressions de l'ARC (20 minutes)

- Ce soir, nous parlerons de l'ARC, c'est-à-dire de l'Agence du revenu du Canada.

*L'Agence du revenu du Canada est l'agence du gouvernement fédéral qui est responsable de certaines choses, par exemple : la perception de l'impôt sur le revenu, l'administration de la TPS/TVH (ou taxe sur les produits et services) et le programme de Prestation fiscale canadienne pour enfants. Nous nous intéresserons ce soir aux échanges que vous avez avec l'ARC pour votre entreprise – nous parlerons à d'autres personnes concernant leurs échanges en tant que consommateurs.*

- Dans l'ensemble, quelles sont vos impressions à l'égard du régime fiscal du Canada?
- Et quelles sont vos impressions à l'égard de l'ARC, c'est-à-dire l'agence chargée de la mise en œuvre du régime fiscal et de la gestion de son fonctionnement?
- Qu'est-ce que l'ARC fait bien?
- En tant qu'organisation, qu'est-ce que l'ARC peut améliorer?
- Avez-vous le sentiment que l'ARC améliore certaines choses depuis les dernières années?
- Croyez-vous que l'ARC écoute suffisamment les entreprises et les intermédiaires ou tient suffisamment compte de leurs idées dans l'élaboration de ses politiques?
- Quelles caractéristiques reflètent le mieux l'ARC? Lesquelles reflètent le moins l'ARC? (Sondez)
  - Intégrité
  - Confiance
  - Efficacité
  - Organisation/coordination
  - Constance
  - L'honnêteté
  - Respect
  - L'équité
- (Pour chaque caractéristique) Qu'est-ce qui vous fait dire cela? Est-ce que l'ARC s'améliore ou empire dans ces domaines? Pourquoi?

- Selon vous, à quel point l'ARC arrive-t-elle à bien collaborer avec les autres organismes de réglementation? L'ARC s'améliore-t-elle/empire-t-elle dans ce domaine?
- Croyez-vous que l'ARC fait plus d'efforts pour répondre aux besoins des entreprises et des intermédiaires? Croyez-vous que l'ARC est déterminée à améliorer ses processus pour en augmenter l'efficacité/l'efficacités/la clarté?

### Enjeux actuels et comportement [20 minutes]

- Prenons quelques minutes pour discuter de la production des déclarations de revenus.
- En ce qui concerne la déclaration de revenus de votre entreprise, la remplissez-vous vous-même ou demandez-vous à quelqu'un de la remplir pour vous? Si quelqu'un la remplit pour vous, de qui s'agit-il?
- **(Intermédiaire)** Environ combien de déclarations de revenus remplissez-vous chaque année pour des petites entreprises?
- De quelle façon remplissez-vous et produisez-vous habituellement la déclaration de revenus de votre entreprise/de vos clients? Le faites-vous en format papier ou électronique? Pourquoi/Pourquoi pas?
- Est-ce que vous devez/Est-ce que vos clients doivent habituellement réunir beaucoup de renseignements, ou avez-vous habituellement relativement peu de choses à obtenir et à réunir?
- En général, combien de temps vous faut-il pour faire la déclaration de revenus de votre entreprise?
- **(Intermédiaire)** Combien de temps faut-il pour faire la déclaration de revenus d'une entreprise type?
- **(Intermédiaire)** Quels sont les plus grands défis que vous observez dans vos relations avec les propriétaires de petites entreprises en ce qui concerne les impôts? Ces défis sont-ils plus/moins grands avec le temps?
- **(PME)** Quels sont les plus grands défis dans vos relations comme propriétaire avec l'ARC?
- **(Intermédiaire)** Selon vos observations, quels sont les plus grands défis auxquels font face les petites entreprises dans leurs relations avec l'ARC?
- (Propriétaires de petites entreprises) Est-ce plus difficile/moins difficile que de faire vos déclarations de revenus personnelles? Pourquoi?
- Trouvez-vous le processus plus facile/plus difficile ces dernières années? Pourquoi? Pouvez-vous me donner des exemples de processus/d'efforts qui illustreraient ce que vous dites?
- Effectuer des paiements à l'ARC – vous est-il souvent arrivé d'en faire? De quelle façon les avez-vous faits (par la poste, par l'entremise d'une banque)?
  - Dans quelle mesure est-il facile/difficile de faire des paiements?
  - Qu'est-ce que vous aimez/Qu'est-ce que vous n'aimez pas des différents modes/systèmes de paiement?
- Avez-vous visité le site Web de l'ARC?
- Avez-vous cherché des renseignements sur le site? Avez-vous trouvé ce dont vous aviez besoin, les explications étaient-elles claires?
- Les renseignements étaient-ils à jour, faciles à comprendre et faciles à trouver?
- Vous souvenez-vous des éléments qui fonctionnaient bien/qui pourraient être améliorés?
- Avez-vous déjà complété un processus d'inscription en ligne? Dans quelle mesure avez-vous trouvé que c'était facile/difficile? Est-ce que le processus s'améliore?

### Production de déclarations de revenus en ligne [20 minutes]

- Il y a quelques minutes, je vous ai demandé de m'indiquer si vous produisiez habituellement vos déclarations de revenus (celles de votre entreprise ou de vos clients) en format électronique ou papier.
- J'aimerais explorer pendant quelques minutes certaines questions/considérations à propos des services électroniques de l'ARC.

- Avez-vous déjà fait une demande par écrit? Dans quelle mesure le processus a-t-il été efficace? Est-ce qu'il s'améliore ou empire avec le temps?
- Certaines personnes ont déjà soulevé la problématique de l'authentification de l'identité. À quel point ce processus est-il pénible? Croyez-vous que l'ARC a trouvé le juste équilibre entre la sécurité des renseignements et l'accès aux renseignements ou si la balance penche trop d'un côté ou de l'autre?
- (Intermédiaire) Quels autres éléments du processus en ligne peuvent être améliorés pour les intermédiaires fiscaux? Quels éléments faciliteraient votre travail et vous permettraient de vous assurer que vos clients ont réuni les renseignements dont ils ont besoin?
- Qu'en est-il de la précision de l'ARC en ce qui concerne les renseignements écrits qu'elle vous a transmis – diriez-vous que cet aspect s'améliore ou non?
- Qu'en est-il du service téléphonique – êtes-vous capable de joindre les gens et d'obtenir les bons renseignements? En temps opportun?
- Dans l'ensemble, les outils en ligne de l'ARC ont-ils simplifié le processus? L'ARC devrait-elle mettre en place plus d'outils ou moins d'outils en ligne dans l'avenir?
- (Ceux qui ne produisent pas leurs déclarations de revenus de façon électronique) Pourquoi ne produisez-vous pas vos déclarations de revenus en ligne?
  - Sondez pour connaître les raisons, p. ex. confiance/sécurité concernant la transmission de renseignements en ligne, disponibilité des outils.
  - A l'intention de commencer à le faire en ligne au cours des prochaines années.

### Service de l'ARC [20 minutes]

- J'aimerais que nous parlions plus en détail du service offert par l'ARC.
  - Avez-vous déjà communiqué avec l'ARC pour d'autres raisons que la production de déclarations de revenus? Pourquoi l'avez-vous contactée?
  - Au cours de la dernière année, avez-vous communiqué plus souvent/moins souvent qu'à l'habitude avec l'ARC? Si oui, pourquoi?
  - De quelle façon avez-vous communiqué avec l'ARC (téléphone, courriel, poste, télécopieur)?
  - Le service a-t-il satisfait/surpassé vos attentes en ce qui concerne
    - i. Le temps d'attente
      - Pour les renseignements
      - Pour les décisions
      - Pour l'appel des décisions
    - ii. La facilité à comprendre les renseignements
    - iii. L'exactitude des renseignements
    - iv. La résolution des problèmes
    - v. L'actualité
  - Pourquoi avez-vous qualifié le service que vous avez reçu de cette façon?
  - Quelles sont vos impressions du personnel de l'ARC pour ce qui est du service à la clientèle?
  - Dans quelle mesure leurs communications avec vous sont-elles efficaces?
  - Avez-vous l'impression que l'accent que l'ARC met sur le service à la clientèle s'améliore/se détériore/demeure sensiblement le même?
- (Les cas échéant...)
- Et qu'en est-il des vérificateurs? Diriez-vous que vous avez noté un changement dans les connaissances, la formation et le professionnalisme des vérificateurs?
  - (S'il y a des problèmes) Quelle sorte de problème avez-vous eu, le problème a-t-il été réglé?
  - Méthode privilégiée pour recevoir des renseignements de l'ARC.

## Réduction de la paperasse [15 minutes]

Comme vous le savez peut-être, l'ARC a tenté récemment d'axer ses efforts sur la réduction du fardeau fiscal des entreprises. La réduction du fardeau inutile et excessif en matière de conformité, c'est-à-dire la réduction de la « paperasse », est devenue une priorité importante.

En ce qui concerne votre entreprise (les entreprises pour lesquelles vous faites des déclarations de revenus) et vos échanges avec l'ARC, avez-vous noté des changements qui dénotent ces efforts? (Réponse ouverte)

Sondez :

- Est-ce maintenant plus facile de trouver des renseignements de l'ARC pour s'acquitter de ses obligations en matière de rapports (en ligne)?
- Les renseignements transmis dans les communications/les lettres sont-ils maintenant plus clairs, plus concis et plus faciles à comprendre
- Les nouveaux produits/services sont-ils plus efficaces?
- Certaines personnes ont mentionné que les exigences de l'ARC sont inutilement pénibles en ce qui concerne les rapports et la fréquence des rapports. Êtes-vous d'accord avec eux? À l'heure actuelle, croyez-vous que l'ARC a trouvé le juste équilibre entre l'efficacité et le besoin d'obtenir tous les renseignements nécessaires de votre entreprise/de vos clients?
- Certains ont accusé l'ARC de recueillir trop de renseignements redondants. Êtes-vous en accord ou en désaccord avec ce point de vue? Si vous êtes en accord, l'ARC s'occupe-t-elle de cet enjeu pour tenter de réduire les éléments redondants?
- Si vous pouviez donner un exemple de ce que l'ARC pourrait modifier pour réduire la cueillette de renseignements redondants, qu'est-ce que ce serait?

## L'intégrité du régime fiscal (si le temps le permet)

- Comme vous le savez, le régime fiscal du Canada est un régime volontaire.
- Croyez-vous que la plupart des gens que vous connaissez respectent les règles fiscales ou non?
- Selon vous, à quel point l'ARC est-elle efficace pour trouver les personnes qui ne paient pas leur juste part d'impôt et régler ces cas? Croyez-vous que l'ARC est meilleure/pire que les autorités fiscales des autres pays développés?
- Pensez-vous que les gens qui participent dans l'économie clandestine ne paient pas leurs juste part d'impôts
- De quels genres de renseignements les gens auraient-ils besoin selon vous pour être convaincus que le régime fiscal est bien géré et qu'on s'occupe de régler les problèmes?
  - Si vous n'obtenez aucune réponse, demandez :
  - Est-ce qu'ils voudraient savoir ce que l'ARC fait pour épingler les gens qui ne paient pas leurs impôts?
  - Ou ce qui arrive aux gens qui se font épingler?

## Conclusion (5 minutes)

Nous avons couvert de nombreux sujets ce soir et j'apprécie réellement le temps et l'énergie que vous avez mis pour venir nous rencontrer et donner votre opinion. Vos commentaires sont très importants et apportent un éclairage nouveau.

- En conclusion, j'aimerais vous demander si vous avez d'autres commentaires à formuler à l'Agence du revenu du Canada (ARC).