



Canada Revenue  
Agency

Agence du revenu  
du Canada

# 2018-2019 CRA Tax Evasion and Aggressive Tax Avoidance Advertising Campaign – Concept Testing

## Final Report

### **Prepared for the Canada Revenue Agency**

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# **2018-2019 CRA Tax Evasion and Aggressive Tax Avoidance Advertising Campaign - Concept Testing**

## **Final Report**

Prepared for the Canada Revenue Agency by Sage Research Corporation

February 2019

The Canada Revenue Agency (CRA) commissioned Sage Research Corporation to conduct a qualitative public opinion research study on concepts for an advertising campaign to increase awareness of CRA's activities to reduce tax evasion and avoidance. The results were used to help determine the most effective type of messaging and proposed creative for this campaign, as well as to test related terminology. Six focus groups were conducted between September 5 and 6, 2018, with two groups in each of Montreal, Toronto and Vancouver. Two focus groups were conducted with each of the following target groups: tax intermediaries, individuals with high net worth, and individuals in the general public who did not meet the criterion for high net worth. This publication reports on the findings of this public opinion research study.

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## Executive Summary

Tax evasion and aggressive tax avoidance deprive all levels of government of tax revenues that are needed to support essential programs and services to all Canadians, such as healthcare, childcare, education, and various infrastructure projects. The Canada Revenue Agency's compliance activities help preserve public confidence in the fairness and integrity of the tax system, and to accomplish this, the CRA administers a number of programs to deal with suspected cases of non-compliance, including tax avoidance, tax evasion, fraud, and other tax offences.

The CRA developed an advertising campaign to increase awareness of CRA's activities to reduce tax evasion and avoidance. The campaign involved online banner ads, social media such as Facebook, LinkedIn, Twitter and search engine marketing. The campaign ran between October 15 and November 25, 2018.

The CRA identified the need for public opinion research to determine the most effective type of messaging and proposed creative for this campaign, as well as to test related terminology. The research tested four concepts for banner ads: *Dots*, *Hockey*, *No Borders* and *Numbers*. The finished version of the ads would be a 15-20 second animated ad with no audio track. The ad concepts were tested in a rough form and were not animated. Instead, each ad was represented by images of three or four frames, and the moderator read a description of the animation along with the text in the ads.

Six focus groups were conducted between September 5 and 6, 2018, with two groups in each of Montreal, Toronto and Vancouver. Two focus groups were conducted with each of the following target groups: tax intermediaries, individuals with high net worth, and individuals in the general public who did not meet the criterion for high net worth.

This research was qualitative in nature, not quantitative. As such, the results provide an indication of participants' views about the topics explored, but cannot be statistically generalized to the full population. Qualitative research does, however, produce a richness and depth of response not readily available through other methods of research. It is the insight and direction provided by qualitative research that makes it an appropriate tool for exploring reactions to the banner ad concepts.

### Overview of Reactions to Ad Concepts

Overall, the *Numbers* ad concept did not perform well due to considerable confusion over how to understand and interpret the statistics presented in the ad.

Participants ranked the ad concepts on overall likelihood of getting their attention. Preference was split across the other three concepts – *No Borders*, *Hockey* and *Dots*. Of these three concepts, no one concept stood out as the preferred concept among the three.

Participants also rated the likelihood of clicking the link in each ad. Again, the likelihood of clicking was lower for *Numbers* than for the other concepts, and was similar for *Dots*, *Hockey*, and *No Borders*

However, the three ad concepts were perceived differently:

- With regard to *Hockey* and *Dots*, both were perceived to target tax evasion generally. That is, participants perceived the ads as being about tax evasion by any Canadian. The key perceived difference between the two concepts is in tone: *Hockey* is perceived to be softer in tone, whereas *Dots* is perceived to have a somewhat more aggressive tone. Some participants preferred a softer tone, while some felt a somewhat more aggressive tone is needed to have an impact on tax evaders.
- *No Borders* was perceived relatively positively by many participants, although unlike *Hockey* and *Dots*, it was perceived by most to focus only on offshore tax evasion. Therefore, it was perceived to focus on a much smaller segment of Canadians compared to the other two concepts. This segment is perceived to consist of very wealthy people who have the means and resources to potentially benefit from offshore tax havens. None of the participants considered themselves to be in this segment. Some participants nonetheless said they would be interested in learning about what the CRA is doing to deal with off-shore tax evasion, as they believe it is a significant problem in terms of the amounts of money involved. Participants liked that the basic subject matter of the ad – tax cheating – is identified right at the beginning of the *No Borders* ad.

There was little discernible difference in reactions to the ad concepts across the three target groups. Within each target group there was a lot of variation in preference, and because of that there were not any clear systematic differences in concept preference as a function of target group.

### URL Lines

In all four ad concepts, the final line of text on the final frame is a URL line. The URL line consisted of an introductory phrase (in *Dots*, *Hockey*, and *Numbers*), and a URL.

Both parts of the URL line were important:

*Introductory phrase:* The introductory phrase impacted perceived messaging in two ways:

- The introductory phrase gives a reason to click on the URL. Participants did not like the URL line on *No Borders* in part because unlike the other ad concepts it did not have an introductory phrase giving a reason to click on the URL.
- The words used interacted with the URL to influence the expected content on the website. Notably, *Learn how* paired with *Canada.ca/stoptaxcheating* led some participants to wonder if the focus of the website content would be on telling people what they can do to stop other people from cheating on taxes. In contrast, *Learn more about our new and better approaches at* was perceived to indicate that the website content would focus on what the CRA is doing to stop tax cheating.

*URL*: The URL played an important role in influencing the perceived message of the banner ad, as well as giving some indication (in conjunction with the introductory phrase) of what might be on the website.

There were four different URLs in the English ad concepts, and two different URLs in the French concepts:

- *English URLs*: The majority of participants preferred *Canada.ca/stoptaxcheating*. Some preferred *Canada.ca/payyourshare*, and a small number preferred *Canada.ca/crackingdown*. None preferred *Canada.ca/taxcheating*.
- *French URLs*: Most participants preferred *Canada.ca/fraudefiscale* over *Canada.ca/payezvotrepart*.

### **Impact of the phrase *New and Better Approaches***

All of the ad concepts at some point use the phrase *new and better approaches*.

Participants perceive that dealing with tax evasion is one of the CRA's core mandates, so an ad talking about this is not perceived as new information. However, the reference to *new and better approaches* tends to be perceived as news, i.e. that the CRA has developed new methods or technologies to better detect and deal with tax evasion. This helps increase interest in the ad, and increase the perceived impact the ad might have on tax evaders.

### **Terminology**

*"Cracking down"*: A small number of participants preferred *cracking down* in a URL because it is perceived to be forceful. However, other participants preferred the CRA use a different phrase for any of several reasons: (a) it does not, by itself, give any indication that the subject matter is taxation, (b) it is perceived to be a generic phrase often used in other unrelated contexts to signal actions to reduce some undesirable behaviour (e.g. drunk driving), or (c) it can imply that the CRA was less strict in the past in enforcing tax rules and is only now enforcing them more strictly.

*"Tax cheating", "Tax evasion", "Tax evasion and aggressive tax avoidance"*: Participants were asked about the meaning and ease of understanding these phrases:

- Few participants preferred usage of *tax evasion and aggressive tax avoidance*. Many said either that the two component phrases were perceived to mean the same thing or that they did not know what the difference in meaning is.
- With regard to the English phrases, participants were split between preferring *tax cheating* or *tax evasion*. To the extent a difference in meaning was perceived, *tax evasion* was perceived to refer to more serious rule-breaking. In this context, tax evasion was seen as a subset of tax cheating.
- With regard to the French phrases, most preferred *fraude fiscale* because they perceived it to be simple and easy to understand. The perceived meaning of *évasion fiscale* varied across participants, including some tax intermediaries who perceived to refer to a grey area of using tax laws to avoid taxes legally.

**Contract value:** \$54,279.55 including HST

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I hereby certify as Senior Officer of Sage Research Corporation 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 include information on electoral voting intentions, political party preferences, and standings with the electorate or ratings of the performance of a political party or its leaders.



Rick Robson  
Vice-President  
Sage Research Corporation

## Résumé

L'évasion fiscale et l'évitement fiscal abusif privent tous les ordres de gouvernement de recettes fiscales, lesquelles sont nécessaires pour appuyer les programmes et les services essentiels à tous les Canadiens, tels que les soins de santé, les services à l'enfance, l'éducation et les divers projets d'infrastructure. Les activités d'observation de l'Agence du revenu du Canada aident à préserver la confiance du public en l'équité et en l'intégrité du régime fiscal. Pour ce faire, l'Agence administre divers programmes visant à traiter les cas présumés d'inobservation, dont ceux liés à l'évasion fiscale, à la fraude fiscale et à d'autres infractions fiscales.

L'Agence a mis en place une campagne publicitaire pour accroître la sensibilisation à l'égard de ses activités visant à réduire l'évasion fiscale et l'évitement fiscal. La campagne comprenait la publication de bannières publicitaires Web dans les médias sociaux comme Facebook, LinkedIn et Twitter et le marketing sur les moteurs de recherche. La campagne s'est déroulée du 15 octobre au 25 novembre 2018.

L'Agence a déterminé qu'il était nécessaire de mener une recherche sur l'opinion publique pour déterminer les types de messages et les approches créatives les plus efficaces pour cette campagne et pour tester la terminologie connexe. La recherche a permis de mettre quatre concepts à l'essai pour les bannières publicitaires : *Points*, *Hockey*, *Pas de frontières* et *Nombres*. La version finale des publicités serait un message animé d'une durée de 15 à 20 secondes sans piste audio. Les concepts publicitaires ont été mis à l'essai à l'état d'ébauche, et ils n'étaient pas animés. Au lieu de cela, chaque publicité utilisait de trois à quatre images, et l'animateur lisait une description de l'animation ainsi que le texte des publicités.

Six groupes de discussion ont été réalisés les 5 et 6 septembre 2018 : deux groupes à Montréal, à Toronto et à Vancouver. Deux groupes de discussion ont été réalisés pour chaque groupe cible suivant : les intermédiaires fiscaux, les particuliers ayant un avoir net élevé et les particuliers de la population générale dont l'avoir net n'est pas élevé.

Il s'agissait d'une recherche qualitative et non quantitative. Les résultats donnent donc une idée des *Points* de vue des participants sur les sujets explorés, mais ne peuvent pas être généralisés statistiquement à l'ensemble de la population. La recherche qualitative permet d'obtenir des réponses riches et approfondies qu'il n'est pas possible d'obtenir au moyen d'autres méthodes de recherche. L'aperçu et l'orientation fournis par la recherche qualitative en font un outil approprié pour explorer les réactions aux concepts utilisés dans les bannières publicitaires.

### **Aperçu des réactions aux concepts publicitaires**

Dans l'ensemble, le concept *Nombres* n'a pas été bien reçu en raison d'une grande confusion quant à la façon de comprendre et d'interpréter les statistiques présentées dans la publicité.

Les participants ont classé les concepts publicitaires en fonction de leur capacité à attirer leur attention. La préférence a été accordée aux concepts *Pas de frontières*, *Hockey* et *Points*. Aucun de ces trois concepts ne s'est démarqué l'un par rapport aux autres.



Les participants ont également évalué la capacité des concepts à les inciter à cliquer sur le lien compris dans chaque publicité. Encore une fois, les participants ont affirmé qu'ils seraient moins tentés de cliquer sur le lien de la publicité *Nombres* que sur celui compris dans les autres publicités, et qu'ils seraient tentés de cliquer sur le lien compris dans les publicités *Points*, *Hockey* et *Pas de frontières* dans la même mesure.

Toutefois, les trois concepts publicitaires ont été perçus différemment :

- Les concepts *Hockey* et *Points* ont été perçus comme ciblant l'évasion fiscale en général. Autrement dit, les participants estimaient que les publicités portaient sur des cas d'évasion fiscale par des Canadiens. La principale différence perçue entre les deux concepts était liée à leur ton : le ton de *Hockey* a été perçu comme étant plus doux et celui de *Points*, plutôt agressif. Certains participants préféraient un ton plus doux, tandis que d'autres étaient d'avis qu'il faut adopter un ton légèrement plus agressif pour avoir une incidence sur les fraudeurs fiscaux.
- Le concept *Pas de frontières* a été relativement bien reçu par de nombreux participants, mais la plupart d'entre eux croyaient que la publicité portait uniquement sur l'évasion fiscale à l'étranger, ce qui n'était pas le cas en ce qui concerne les concepts *Hockey* et *Points*. Par conséquent, les participants croyaient que ce concept visait un segment beaucoup plus petit de la population canadienne que les deux autres concepts. Ce segment était perçu comme étant composé de personnes très fortunées qui ont les moyens et les ressources nécessaires pour profiter de paradis fiscaux à l'étranger. Aucun participant ne croyait faire partie de ce segment de la population. Certains participants ont néanmoins indiqué qu'ils aimeraient en apprendre davantage sur les mesures prises par l'Agence pour lutter contre l'évasion fiscale à l'étranger, car ils croyaient qu'il s'agit d'un problème important en raison des montants en cause. Les participants ont apprécié le fait que le sujet de base de la publicité, la fraude fiscale, était indiqué dès le début de la publicité *Pas de frontières*.

Les réactions aux concepts publicitaires variaient peu au sein des trois groupes cibles. Dans chaque groupe cible, il y avait de grandes variations en matière de préférences. Pour cette raison, il est impossible de cerner une préférence claire d'un groupe à l'autre en ce qui concerne les concepts.

### **Lignes URL**

Pour chacun des concepts, la dernière ligne de texte qui se trouvait sur la dernière image de chacune des publicités était une ligne URL. La ligne URL comprenait une phrase d'introduction (dans *Points*, *Hockey* et *Nombres*) et une adresse URL.

Les deux parties de la ligne URL étaient importantes :

*Phrase d'introduction* : la phrase d'introduction a influencé la perception des messages de deux façons :

- Elle donnait une raison de cliquer sur l'adresse URL. Les participants n'aimaient pas la ligne URL du concept *Pas de frontières* en partie parce qu'il n'y avait pas de phrase d'introduction donnant une raison de cliquer sur l'adresse URL, ce qui était le cas pour les autres concepts.
- Les mots utilisés interagissaient avec l'adresse URL pour influencer le contenu attendu du site Web. En particulier, le fait de voir *Learn how* (Pour en apprendre davantage) jumelé avec *Canada.ca/stoptaxcheating* (Canada.ca/arrêterlafraude fiscale) a donné à certains participants l'impression que le contenu du site Web allait leur apprendre ce qu'ils peuvent faire pour empêcher les autres de commettre une fraude fiscale. En revanche, les participants croyaient que *Learn more about our new and better approaches at* (Pour en apprendre davantage au sujet de nos approches novatrices et améliorées, veuillez consulter) indiquait que le contenu du site Web porterait principalement sur les mesures prises par l'Agence pour mettre fin à la fraude fiscale.

*URL* : l'adresse URL a joué un rôle important dans la perception du message de la bannière publicitaire, et elle a fourni une certaine indication (avec la phrase d'introduction) de ce qui pouvait se trouver sur le site Web.

Il y avait quatre adresses URL différentes dans les concepts publicitaires en anglais, et deux adresses URL différentes dans les concepts publicitaires en français :

- *Adresses URL en anglais* : la plupart des participants préféraient *Canada.ca/stoptaxcheating*. D'autres préféraient *Canada.ca/payyourshare* ou *Canada.ca/crackingdown*. Aucun participant ne préférait *Canada.ca/taxcheating*.
- *Adresses URL en français* : la plupart des participants préféraient *Canada.ca/fraudefiscale* par rapport à *Canada.ca/payezvotrepart*.

### **Incidence de l'expression *New and Better Approaches* (approches novatrices et améliorées)**

Tous les concepts publicitaires, à un endroit ou un autre, utilisaient l'expression *New and Better Approaches* (approches novatrices et améliorées).

Les participants estimaient que lutter contre l'évasion fiscale est l'un des principaux mandats de l'Agence. Ainsi, une publicité qui aborde ce sujet n'est pas perçue comme une publicité proposant de nouveaux renseignements. Toutefois, la référence aux approches novatrices et améliorées tend à être perçue comme une nouvelle, c.-à-d. que l'Agence a élaboré de nouvelles méthodes ou technologies pour mieux détecter et gérer les cas d'évasion fiscale. Elle permet ainsi d'accroître l'intérêt envers la publicité et d'accroître l'incidence perçue qu'elle pourrait avoir sur les fraudeurs fiscaux.

### **Terminologie**

« *Lutte* » : un petit nombre de participants préférait que l'adresse URL comprenne le mot « lutte », parce que c'est un terme qui inspire la vigueur. Toutefois, d'autres participants préféraient que l'Agence utilise une expression différente pour l'une ou l'autre des raisons suivantes : (a) elle n'indique pas, en soi, que le sujet est l'imposition; b) elle est perçue comme une expression générique souvent utilisée dans d'autres contextes non liés au signalement des mesures visant à diminuer certains comportements indésirables (p. ex., la conduite en état d'ébriété), ou c) utiliser

l'expression « lutter » peut signifier que l'Agence était jadis moins stricte dans l'application des règles fiscales et qu'elle a récemment commencé à les appliquer plus fermement.

« *Fraude fiscale* », « *évasion fiscale* », « *évasion fiscale et évitement fiscal abusif* » : les participants ont été interrogés au sujet de la signification de ces expressions et de la facilité à comprendre :

- Quelques participants préféraient utiliser *évasion fiscale et évitement fiscal abusif*. Bon nombre d'entre eux ont admis qu'ils croyaient que les deux expressions signifiaient la même chose ou qu'ils ne comprenaient pas la différence entre l'une et l'autre.
- En ce qui concerne les expressions en anglais, certains participants préféraient « *tax cheating* » et d'autres, « *tax evasion* ». Dans la mesure où une différence de sens était perçue, l'expression « *tax evasion* » était perçue comme désignant une violation des règles plus grave. Dans ce contexte, l'évasion fiscale était perçue comme un sous-ensemble de la fraude fiscale.
- En ce qui a trait aux expressions en français, la plupart des participants préféraient *fraude fiscale* parce qu'ils estiment qu'elle est simple et facile à comprendre. La perception de l'évasion fiscale variait d'un participant à l'autre. Les intermédiaires fiscaux décrivaient notamment l'évasion fiscale comme une zone grise dans l'utilisation des lois fiscales pour éviter de payer de l'impôt en toute légalité.

**Valeur du contrat :** 54 279,55 \$ (TVH incluse)

#### **Certification de la neutralité politique**

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Rick Robson  
Vice-président  
Sage Research Corporation

## Overview of Reactions to the Ad Concepts

There was little discernible difference in reactions to the ad concepts across the three target groups. Within each target group there was a lot of variation in preference, and because of that there were not any clear systematic differences in concept preference as a function of target group. Based on this outcome, the results will be discussed based on all participants, rather than separately for each target group.

Overall, the *Numbers* ad concept did not perform well due to considerable confusion over how to understand and interpret the statistics presented in the ad.

Participants ranked the ad concepts on overall likelihood of getting their attention. Preference was split across the other three concepts – *No Borders*, *Hockey* and *Dots*. Of these three concepts, no one concept stood out as the preferred concept among the three.

However, the three ad concepts were perceived differently:

- With regard to *Hockey* and *Dots*, both were perceived to target tax evasion generally. That is, participants perceived the ads as being about tax evasion by any Canadian. The key perceived difference between the two concepts is in tone: *Hockey* is perceived to be softer in tone, whereas *Dots* is perceived to have a somewhat more aggressive tone. Some participants preferred a softer tone, while some felt a somewhat more aggressive tone is needed to have an impact on tax evaders.
- *No Borders* was perceived relatively positively by many participants, although unlike *Hockey* and *Dots* it was perceived by most to focus only on offshore tax evasion. Therefore, it was perceived to focus on a much smaller segment of Canadians compared to the other two concepts. This segment is perceived to consist of very wealthy people who have the means and resources to potentially benefit from offshore tax havens. None of the participants considered themselves to be in this segment. Some participants nonetheless said they would be interested in learning about what the CRA is doing to deal with off-shore tax evasion, as they believe it is a significant problem in terms of the amounts of money involved.

## URL Lines

In all four ad concepts, the final line of text on the final frame is a URL line. The URL line consisted of an introductory phrase (in *Dots*, *Hockey*, and *Numbers*), and a URL.

The URLs were somewhat different in English and French, and so are discussed separately. There were four different URLs in the English ad concepts, and two different URLs in the French concepts:

### English concepts

Ad Concept	Introductory phrase	URL
<i>No Borders</i>	[none]	Canada.ca/taxcheating
<i>Hockey</i>	Learn how:	Canada.ca/crackingdown
<i>Dots</i>	Learn how:	Canada.ca/stoptaxcheating
<i>Numbers</i>	Learn more about our new and better approaches at	Canada.ca/payyourshare

### French concepts

Ad Concept	Introductory phrase	URL
<i>No Borders</i>	[none]	Canada.ca/fraudefiscale
<i>Hockey</i>	Apprenez comment :	Canada.ca/fraudefiscale
<i>Dots</i>	Apprenez comment :	Canada.ca/fraudefiscale
<i>Numbers</i>	Apprenez plus sur nos nouvelles techniques plus efficaces à :	Canada.ca/payezvotrepart

Overall, both parts of the URL line – the introductory phrase and the URL – were important:

*Introductory phrase:* The introductory phrase impacted perceived messaging in two ways:

- The introductory phrase gives a reason to click on the URL. Participants did not like the URL line on *No Borders* in part because unlike the other ad concepts it did not have an introductory phrase giving a reason to click on the URL.
- The words used interacted with the URL to influence the expected content on the website. Notably, *Learn how* paired with *Canada.ca/stoptaxcheating* led some participants to wonder if the focus of the website content would be on telling people what they can do to stop other people from cheating on taxes. In contrast, *Learn more about our new and better approaches at* was perceived to indicate that the website content would focus on what the CRA is doing to stop tax cheating.

*URL:* The URL played an important role in influencing the perceived message of the banner ad, as well as giving some indication (in conjunction with the introductory phrase) of what might be on the website. Given the impact the URL can have, consideration should be given to increasing its visual prominence, particularly on the *Dots* and *Hockey* concepts.

The first part of all of the URLs is *Canada.ca*. In the rough text versions of the ad concepts, there was no other element identifying the Government of Canada as the sponsor of the ad, although the plan is to include such an element in the finished ad. Particularly in the discussion of the *Hockey* ad concept, it emerged that most participants did not perceive *Canada.ca* as necessarily being a Government of Canada website. This reinforces the importance of the plan to include identification of the Government of Canada in the finished ad.

For each ad concept, participants were asked to rate the likelihood of clicking the link. Overall, the results mirrored the results on likelihood of the ad getting attention: likelihood of clicking was lower

for *Numbers* than for the other concepts, and the likelihood of clicking was similar for *Dots*, *Hockey*, and *No Borders*. Some observations on likelihood of clicking:

- Few participants said they would “definitely” click on a link, although tax intermediary participants were somewhat more likely to say they would click on the link because they had a professional interest in seeing what the CRA would say on the website.
- Several participants thought that people cheating on their taxes might not click on the link because of a concern that they could somehow be identified. More often, though, the impression was that such people would be interested in getting information on how the CRA is detecting tax cheating, particularly with its *new and better approaches* (a phrase used in all of the ad concepts).

### English URL Lines

The majority of participants preferred *Canada.ca/stoptaxcheating*. Some preferred *Canada.ca/payyourshare*, and a small number preferred *Canada.ca/crackingdown*. None preferred *Canada.ca/taxcheating*.

***Canada.ca/stoptaxcheating***: This was perceived to be simple, direct and easy to understand. Compared to ***Canada.ca/taxcheating***, adding the word *stop* is perceived to make the URL more forceful, and conveys a clearer message that the ad is about stopping tax cheating.

The interpretation of *stoptaxcheating* is influenced by the lead-in introductory phrase. As mentioned above, *Learn how* paired with *Canada.ca/stoptaxcheating* (in *Dots*) led some participants to wonder if the focus of the website content would be on telling people what they can do to stop other people from cheating on taxes. In contrast, *Learn more about our new and better approaches at* (in *Numbers*) was perceived to indicate that the website content would focus on what the CRA is doing to stop tax cheating.

***Canada.ca/payyourshare***: Some participants liked this URL, while some others disliked it.

Participants who liked the URL perceived “paying your share” to be a principle that is widely supported in Canada. Associated with this, it is perceived to be a message to all taxpayers, in comparison to “stop tax cheating” which is perceived to be primarily directed to people who may cheat on their taxes.

Several participants favouring the URL commented that they would expect the website to include information on how tax dollars are spent and how this benefits Canadians.

Reasons cited by those who did not like the URL:

- The main reason was that it is perceived as accusatory or nagging, that is, accusing the reader of the ad as possibly being a person who is not paying their share, or nagging a person about paying their share when they already think they are paying their share.
- Several participants said it seemed to be about asking for money, or asking for “donations.”

***Canada.ca/crackingdown***: A small number of participants preferred this URL, although more often it was a second choice after *Canada.ca/stoptaxcheating*.

On the positive side, some see it as more forceful than *Canada.ca/stoptaxcheating*.

On the negative side, it is perceived as vague. “Stop tax cheating” clearly identifies taxation as the subject domain of the ad. “Cracking down” could be about other things, such as drunk driving or drug abuse. Some perceived it to be a generic phrase used in these other areas as well, and that the banner ad would benefit from using a tax-specific URL rather than what they perceive as a generic phrase applicable and used in a wide variety of non-tax contexts.

Several participants said “cracking down” implies to them that the CRA was less strict in enforcing the rules in the past, and has now decided to start enforcing the rules more strictly. A few commented that this is not consistent with the phrase *new and better approaches* used in all the ad concepts. *New and better approaches* implies that the CRA enforced the rules in the past but can now do so more effectively.

### **French URL Lines**

Participants liked *Canada.ca/fraudefiscale*: it was perceived to be clear, and to be targeting people who may cheat on their taxes.

Some did not like *Canada.ca/payezvotrepart* for the same reasons some participants in the English language sessions did not like *Canada.ca/payyourshare*. It was perceived to be accusatory or insulting. Rather than perceiving the URL as targeting tax cheaters, it was perceived to be directed – unfairly – at all taxpayers.

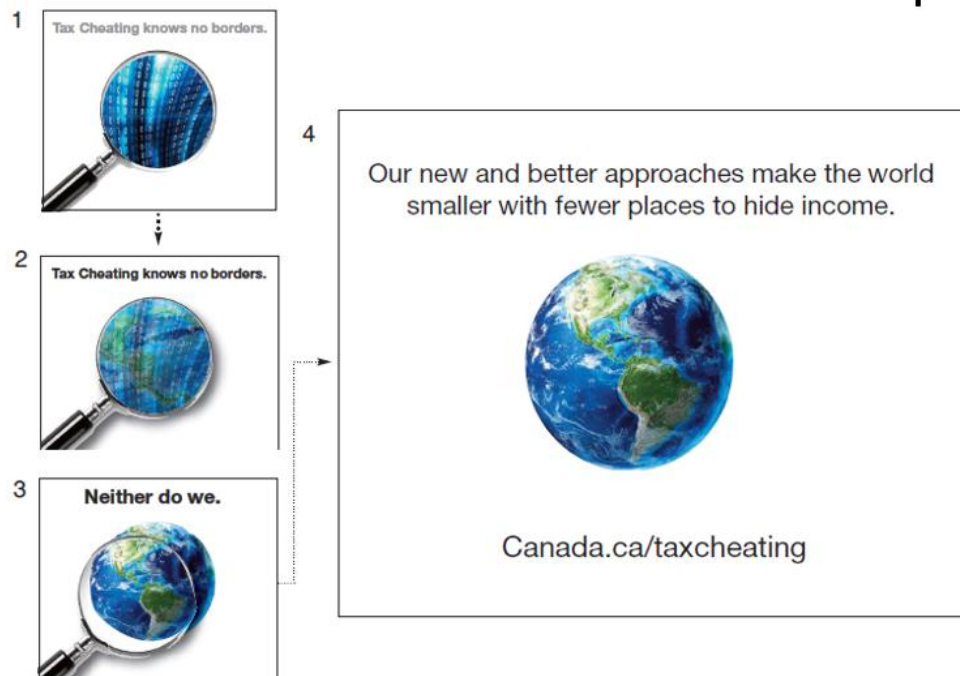
## **Impact of the Phrase *New and Better Approaches***

All of the ad concepts at some point use the phrase *new and better approaches*.

Participants perceive that dealing with tax evasion is one of the CRA’s core mandates, so an ad talking about this is not perceived as new information. However, the reference to *new and better approaches* tends to be perceived as news, i.e. that the CRA has developed new methods or technologies to better detect and deal with tax evasion. This helps increase interest in the ad, and increase the perceived impact the ad might have on tax evaders. Tax evaders might be interested in going to the website to find out what the *new and better approaches* are.

## Detailed Feedback on Each Concept

### No Borders



*No Borders* was perceived relatively positively by many participants. It was also perceived to be very different from *Dots* and *Hockey* in one significant respect: *No Borders* was perceived by most to focus specifically on just offshore tax evasion, while the other two concepts were perceived to be about tax evasion generally and as targeting all Canadian who may cheat on their taxes. This includes offshore tax evasion, but most participants did not specifically refer to offshore tax evasion when talking about either *Dots* or *Hockey*.

People engaging in offshore tax evasion are perceived to be very wealthy, which gives them the means and resources to potentially benefit from offshore tax havens. This is perceived to be a very small segment of the population, and none of the participants considered themselves to be in this segment.

There were some different reactions in terms of what targeting this type of tax evasion might mean for interest in the ad:

- Participants generally suspected that the people engaging in offshore tax evasion are unlikely to pay much attention to the ad because they think these people will rely more on their accountants and lawyers for information.
- Some participants said they would not be interested in the ad because they are not engaged in offshore tax evasion.
- However, some other participants said this ad was interesting to them because they believed offshore tax evasion is a significant issue in terms of the amount of money



involved. They would be interested in knowing that the CRA is aggressively pursuing this issue, and might click on the website link to learn what the CRA is doing.

### **Perceived Positive Aspects of *No Borders***

The ad opens with the following headline: *Tax Cheating knows no borders*. Participants liked that the basic subject matter of the ad – tax cheating – is identified right at the beginning of the ad. This was not done right away in the other ad concepts, and to varying degrees the other concepts were criticized for this.

The message of the ad was perceived to be clear and easily understood.

The text *new and better approaches* conveys the idea that the CRA is not only devoting effort to address offshore tax evasion, but is also developing better ways of detecting and dealing with it.

The creative approach was usually perceived positively. The execution is perceived to be uncluttered, and this also makes the text easy to read. The large amount of white space with the strongly contrasting blue/green colours of the globe were perceived by many to work well in a banner ad to get attention.

### **Perceived Issues with *No Borders***

The only significant issue with *No Borders* was the URL line in the English concept. There is no introductory phrase, and the URL is *Canada.ca/taxcheating*. Some participants said the URL line would be more effective if the following changes were made:

- Add an introductory phrase to give the reader a reason to click on the link. The phrase could be similar to the one used in *Numbers* – i.e. *Learn more about our new and better approaches at...*
- Use a more forceful URL, such as *stoptaxcheating*.

A small number of participants perceived the creative approach, with its large amount of white space and its visual simplicity, to be “boring” and said they would not watch the ad.

### **Potential Revisions**

Choose a more impactful URL, such as *Canada.ca/stoptaxcheating*, and preface this with an introductory phrase that gives a reason for clicking on the link.

## Hockey



*Hockey* was in some respects perceived quite positively, but it had one major problem. Namely, quite a few participants said there is no way to tell what the ad is about (note that all participants were informed at the beginning of the focus group that the Government of Canada, and specifically the CRA, would be doing the advertising, so these participants were imagining what their impression would have been had they not been told this). That is, there's nothing that says this ad is about tax. Even given that the Government of Canada would be identified as the ad sponsor in a finished ad, participants said they would not know this ad is about tax. The ad could be about the government cracking down on drunk driving, or some other problematic behaviour.

Participants said that to address this problem, the ad must clarify that the subject matter is tax cheating. Many said naming the Canada Revenue Agency in the final frame in addition to the Government of Canada would help clarify this.

Providing clarification is provided, the ad is perceived to be about doing more, based on *new and better approaches*, to deal with tax evasion. Note that this is tax evasion in general, not the narrower perceived focus of *No Borders* on offshore tax evasion.

As discussed earlier, there was a mixed reaction to the URL, *Canada.ca/crackingdown*. Some thought it an acceptable URL, but the majority in the English sessions favoured "stop tax cheating." Also, to the extent people interpret "cracking down" to imply the CRA was more lax in enforcing rules in the past, this can muddy interpretation of *We're Upping Our Game*. The CRA could be "upping its game" by virtue of *new and better approaches* or by being more strict than in the past in enforcing tax rules.

## **Perceived Positive Aspects of *Hockey***

The following are perceived positive aspects of *Hockey*, given a context where it is clear the subject matter of the ad is tax cheating.

Many of the participants, but not all, said the hockey imagery would get their interest in looking at the ad. They perceive hockey as widely popular in Canada, and believe using this them would help get interest in looking at the ad.

Some participants perceive the referee analogy to be a good one for the CRA. A referee is someone whose job is to enforce rules, and to do so in an impartial manner. They noted that one of the CRA's jobs is to enforce tax rules, and that it is a good thing for the CRA to do so in an impartial manner.

In comparison to *Dots*, *Hockey* is perceived by a large majority to have a less aggressive tone. *Hockey* is perceived to be fairly forceful (*make the tough call and hand out the penalties*), but as discussed later *Dots* is perceived to have a harder edge. Some participants, but not all, prefer the softer perceived tone of *Hockey* over the more aggressive tone of *Dots*.

*New and better approaches*, and *We're upping our game*: Taken together, this conveys that the CRA is getting better in its methods and technology for detecting and dealing with tax evasion.

## **Perceived Issues with *Hockey***

As noted above, the biggest issue with hockey is clarifying that it about tax evasion.

While the hockey theme was attention-getting for many, some who liked it said that people uninterested in hockey might not watch the ad, and a relatively small number of participants said they were not interested in hockey and would not watch the ad.

Some participants who perceived *Hockey* as having a softer tone than *Dots* said the tone of *Hockey* is too soft, and they preferred the more aggressive tone of *Dots*. These participants said a more aggressive tone is needed to get the attention of tax evaders and to motivate them to change their behaviour.

While the majority described the tone of *Hockey* as softer compared to *Dots*, a small number nonetheless perceived it as being too aggressive. This was based on their reaction to a referee "making the tough calls" and "handing out the penalties."

Several participants said the creative device of the ad starting out blurry/out of focus would cause them not to watch the ad.

## **Potential Revisions**

Clarify that the subject of the ad is tax evasion. This could involve changing the URL, and/or mentioning the CRA.

Consider changing the URL to *Canada.ca/stoptaxcheating*.

## Dots



Like *Hockey*, *Dots* was perceived to be about the government detecting and dealing with tax evasion generally. Note that this is tax evasion in general, not the narrower perceived focus of *No Borders* on offshore tax evasion.

The most significant difference between *Dots* and *Hockey* was the perceived tone of the ad. *Hockey* was perceived by many (but not all) to have softer tone, while *Dots* was perceived by many (again, not all) to have a more aggressive tone. Some participants preferred the perceived softer tone of *Hockey*, while some others felt that the more aggressive perceived tone of *Dots* would have more impact on tax evaders.

The more aggressive perceived tone is particularly driven by the line on the final frame, *Seeing More. Finding More.* This gives the impression that the CRA is actively surveilling people, and doing so effectively. Some participants said the background imagery and colours give the ad a “colder” feeling than *Hockey*, and this contributes to the perception of a more aggressive tone. The final silhouette of a person’s head and shoulders was perceived by some to convey the personal impact of *Seeing More. Finding More.* On a more negative note, several participants said the silhouette looked to them like chalk marks around a victim one might see at a crime scene.

### **Perceived Positive Aspects of *Dots***

As noted above, some participants preferred the more aggressive tone of *Dots* over the softer tone of *Hockey*. A small number of participants perceived *Hockey* as having a more aggressive tone than *Dots*, and preferred *Dots* for that reason.

The text is easy to understand and easy to read.

The URL, *Canada.ca/stoptaxcheating* contributes to a strong perception that the ad is about stopping tax cheating. Of the four URLs used across the four English concepts, the majority preferred this URL because it is simple, concrete and easy to understand.

Quite a few participants said the growing line of dots would attract their attention to the ad and motivate them to watch it in order to see what the line of dots turns into.

*Our new and better approaches* conveys that the CRA has new methods or technologies, and this perception is reinforced by the final line, *Seeing More. Finding More*. Several participants said the background graphics conveyed an impression that the CRA is making greater use of technology.

The text, *and see who isn't paying their share*, was perceived positively by some participants, in the sense that "paying your share" is a widely shared value, and it implies the CRA will be fair (i.e. not make someone pay more than their share).

### **Perceived Issues with *Dots***

As noted earlier, some preferred *Hockey* over *Dots* because they preferred the perceived softer tone of *Hockey*.

The main perceived issue with *Dots* is that one does not know for sure that it is about tax evasion until the final frame with the URL *Canada.ca/stoptaxcheating*. Some participants who were not intrigued by the growing line of dots said they probably would not watch the ad to the end because of not knowing early on what it is about. A few suggested a reference to "tax" should be introduced earlier in the ad.

The URL line is: *Learn how: Canada.ca/stoptaxcheating*. Some participants raised questions about how to interpret the intent of this line, and therefore were not entirely sure of the message of the ad. The ad is perceived to be about stopping tax cheating, but this URL line could either mean "learn how the CRA is stopping tax cheating", or "learn what I can do to stop other people from tax cheating."

Some participants did not like the background graphics. For reference, when the concept was presented to them by the moderator, the moderator said the following with respect to the first frame:

*The opening image shows a background of computer codes in various colours, stock graphs, and a blue dotted portion of the map of the world. In the foreground, three*

white dots being to appear on the left side in a line head upwards and to the right.  
Text at the bottom says, “Our new and better approaches.”

The moderator’s script for subsequent frames pertaining to the graphics addressed only the animation of the line of dots, with no further reference to the background imagery.

Participants concerned about the background graphics said it was “cluttered”, or that they did not understand how it connected to the text and the overall message of the ad. That is, unlike some other participants, they did not perceive this as implying greater use of technology by the CRA. Also, almost none reacted to the map graphic (which is largely somewhat out of focus), so that did not impact interpretation of the ad.

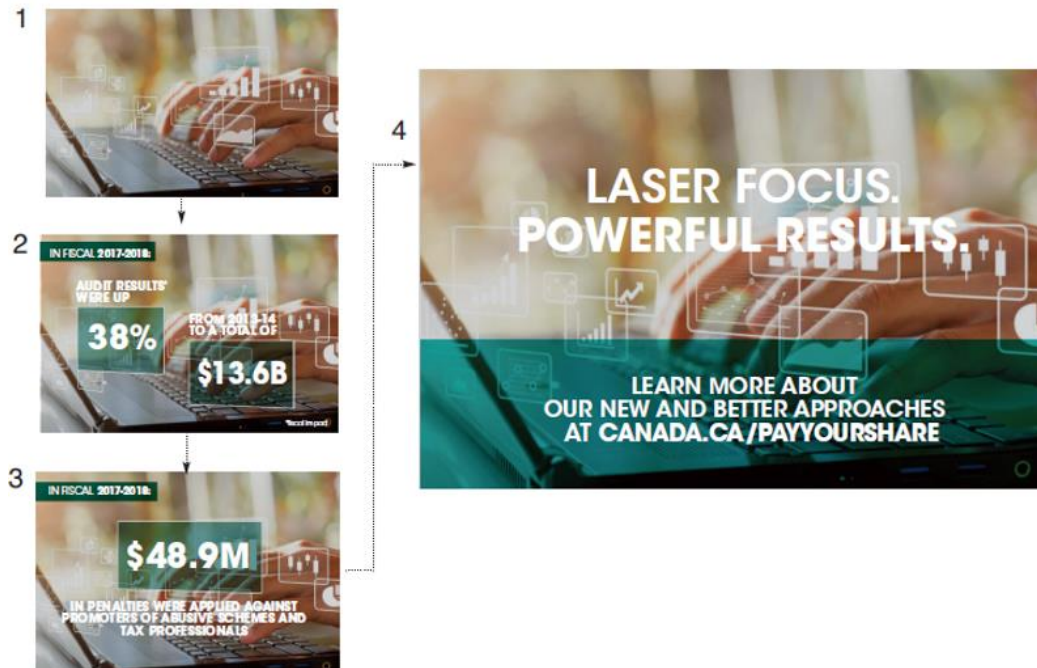
### Potential Revisions

Consider introducing the topic of “tax” earlier in the ad.

Decide what the intended focus of the introductory URL phrase should be in terms of implications for what will be on the website: information on what a person can do to stop other people from tax cheating, or information on what the CRA is doing to deal with tax cheating.

When finalizing the background graphic: (a) be careful not to let it distract from attending to the dots, and (b) if possible, conveying an impression that the CRA is using technology can help support the *new and better approaches* message.

## Numbers



The *Numbers* ad concept did not perform well, primarily because there was considerable confusion over how to understand and interpret the statistics presented in the ad.

Some participants said they liked the underlying idea of giving some statistics, but none of these participants liked the actual statistics given in the ad. They did not perceive the statistics to be either clear or impressive. They said a statistic should be easily understandable by a lay person, and give information that people would be interested in. An example mentioned by one participant was to give the amount of lost tax revenue caused by the underground economy. Another example mentioned by a participant was a statistic showing how much money the CRA has recovered from tax evaders – and a large number would be impressive (the statistics in the ad were not perceived to give this information in a clear, understandable fashion).

Some participants said that seeing any numbers at all would probably cause them not to watch the ad – that is, they are simply not interested in reading quantitative statistics.

There were two frames with statistics, and there were perceived problems with both:

- The first: *In Fiscal 2017-2018, Audit results\* were up 38% from 2013-14 to a total of \$13.6B* (and the footnote, which most didn't notice, was *fiscal impact*, and the few who read the footnote said it did not clarify anything for them)
  - Many participants said they simply did not understand what this is saying. As some said, What is an “audit result”? What is the \$13.6 billion dollars? Is that taxes that should have been paid but weren't? Is it the dollar amount of income that was subject to audit?
  - Some participants thought the 13.6 billion dollars was the amount in 2013-14, and were wondering why the ad is giving an old number.
- The second: *In Fiscal 2017-2018, \$48.9M in penalties were applied against promoters of abusive schemes and tax professionals*
  - In all target groups, there were some participants who said the \$48.9 million dollar number is very underwhelming. They see it as being a very small number, and if anything it implies the CRA has not been very effective in dealing with tax evasion.
  - There was confusion over what the connection is, if any, between the \$48.9M in this statistic with the \$13.6B in the previous statistic. Some thought the \$48.9M in penalties was all that was assessed against \$13.6B in taxes that were evaded, or that the \$48.9M in penalties was all that was assessed against \$13.6B in audited income. Either way, \$48.9M was perceived to be a very small number in these contexts. Several participants thought the \$13.6B figure (perceived to be from 2013-14) and the \$48.9M figure were directly comparable, and wondered why it decreased so drastically.
  - Among Tax Intermediaries, some did not like that the ad is perceived to criticize the integrity of tax professionals. *Promoters of abusive tax schemes* are clearly doing bad things, but then the statement is perceived to go on to refer to *tax professionals* without any qualification. They felt it was inappropriate and unfair to seemingly equate all *tax professionals* with *promoters of abusive tax schemes*.

- Because of this statistic, some perceived the ad to be targeted specifically to tax professionals, and not the general public.
- Particularly among the tax intermediaries, but also among several high net worth participants, the \$48.9M figure was further questioned on the grounds that while this amount in penalties was “applied”, that does not mean that \$48.9M was actually collected.

Some participants commented that given the 15-20 second duration of the ad, it would be hard to read and assimilate these statistics as they pass by on the screen, especially given that these are perceived to be complicated and hard to understand statistics.

Other issues with *Numbers* that were mentioned:

- Some participants did not like the floating graphs overlaying the person’s laptop and hands. They perceived this as distracting.
- Some said the text in the foreground was hard to read because of the floating graphics and the colour scheme in the background.
- Several participants criticized the final line, *Laser Focus. Powerful Results.*, as being less meaningful than the final lines on the other ad concepts. It also did not help that the statistics presented were perceived as confusing and hard to understand.

### Potential Revisions

The statistics presented need to be substantially revised or replaced with something easier for people to understand, and that they would care about.

Revise the background graphics to make it easier to read the statistics.

## Terminology

Participants were asked a general question about terminology that might be used in the finished ad concepts or the website referred to in the ads. They were given a sentence frame with three different endings, and asked which they thought was most appropriate given their impressions of the ad concepts, and the meaning and ease of understanding the different sentence endings.

### English

The CRA is combatting...

tax cheating

tax evasion

tax evasion and aggressive tax avoidance

### French

L’Agence du revenu du Canada lutte contre ...

la fraude fiscale

l’évasion fiscale

l’évasion fiscal et évitement fiscal agressif



## English Terminology

Participants in all three target groups were split between preferring *tax cheating* or *tax evasion*. Only a few participants preferred *tax evasion and aggressive tax avoidance*.

With regard to *tax evasion and aggressive tax avoidance*, many participants either said that *tax evasion* and *aggressive tax avoidance* seem to mean the same thing, or they did not know what the difference in meaning was. Given this the phrase was perceived as too wordy. A few participants said the phrase is appropriate because *aggressive tax avoidance* expands into “grey areas”. One participant said they thought that combatting *aggressive tax avoidance* meant that the CRA would be working to make rule changes to close certain tax “loopholes” that are currently legal.

Participants perceived both *tax cheating* and *tax evasion* to refer to breaking the rules. Quite often, though, the phrases were perceived to have a somewhat different slant.

*Tax cheating*: Participants who preferred this phrase liked it because it is simple, concrete language that everyone would understand.

*Tax evasion*: Quite a few participants perceived *tax evasion* to refer to more serious rule-breaking. This led some participants to prefer this phrase over *tax cheating*. In this view, *tax evasion* is a subset of *tax cheating*. Participants preferring *tax evasion* felt that *tax cheating* also includes small-scale rule-breaking, and felt that the CRA should be focused on more serious rule-breaking.

## French Terminology

*Fraude fiscale* was perceived to be all illegal activities to avoid paying taxes, and was the preferred phrase by most participants, while a small number preferred *évasion fiscale*.

*Évitement fiscal agressif* was seen as hard to understand. In the General Public group it was perceived as not having any clear meaning. In the Tax Intermediary group, participants thought it probably refers to grey areas in tax law, but did not consider it to be a well-defined phrase.

There were varying interpretations of *évasion fiscale*:

- Many general public participants perceived this to have an international tone, and it would likely involve using offshore tax havens to hide money.
- The majority of tax intermediary participants did not perceive *évasion fiscale* as clearly illegal. Rather, they perceived it as more of a grey area of using tax laws to avoid taxes legally. They said doing this was part of their job, and objected to using the phrase in a negative way when referring to the work they do.

## Methodology

### Number and Location of Focus Groups

Six two-hour focus groups were conducted September 5-6 2018, as follows:

	Total	Montreal (Fr)	Toronto	Vancouver
High net worth Canadians	2		1	1
General population	2	1		1
Tax intermediaries	2	1	1	
<b>Total</b>	<b>6</b>	<b>2</b>	<b>2</b>	<b>2</b>

Twelve people were recruited for each of the high net worth and general population focus groups, and 11 were recruited for each of the tax intermediary focus groups. There were eight participants in each focus group, for a total of 48.

### Participant Qualifications

All participants met the Government of Canada Qualitative Standards for past participation in qualitative research: (a) not attended a qualitative research session within the past six months, and (b) not attended five or more qualitative research sessions in the past five years.

None of the participants were employed in the following industries: marketing research, media, advertising agency or graphic design firm, public relations, federal government, a provincial or local government department related to taxes or finance.

The following are additional qualifications for each of the three target groups.

#### ***High net worth Canadians***

- Household income of \$200,000 or more
- Occupation exclusions: In addition to the exclusions noted above, none of the participants were employed in accounting/bookkeeping, financial planning/advising, or tax return preparation.
- 18 years of age or older
- Gender ratio of 70% male and 30% female – i.e. out of 12 recruits per group, a target of eight men and four women

A higher proportion of men than women reflects the fact that men have a higher total average income than women.

#### ***General Population***

- Mix of HH incomes less than \$200,000; approximate targets out of 12 recruits/group were: less than \$45,000 = 4, \$45,000 - \$99,000 = 5, \$100,000 to \$199,000 = 3

- Occupation exclusions: In addition to the exclusions noted above, none of the participants were employed in accounting/bookkeeping, financial planning/advising, or tax return preparation.
- 18 years of age or older; approximate targets out of 12 recruits/group were: four recruits in each of the following age ranges: 18-34, 35-54, and 55 and older
- Approximately equal split between women and men

### ***Tax Intermediaries***

The sample used for recruiting tax intermediaries was purchased from infoCanada, a list vendor.

The sample was limited to firms with fewer than 50 employees, and included the following SICs:

- Tax Return Preparation Services (7291)
- Tax Consultants (8721-05)
- Accountants (8721-01)
- Accountants – Certified General (8721-08)
- Accountants – Certified Management (8721-10)
- Chartered Accountants (8721-11)

To qualify, participants had to provide tax advice to individual tax filers. Note that all but one participant provided advice to individual tax filers with an annual income of \$200,000 or more.

### **Participant Honoraria**

The participant honoraria were as follows:

*Tax intermediaries:* \$225

*High net worth Canadians:* \$150

*General population:* \$150

# Appendix A - Screeners

## General Population & High Net Worth

### English Screener

Hello/Bonjour, I'm \_\_\_\_\_ of [name of recruiting company], a public opinion and marketing research company. First off, let me assure you that we are not trying to sell you anything. We are organizing a research project on behalf of the Government of Canada. I'd like to ask you some questions to see if you would be interested in possibly taking part in this study. This will take about 5 or 6 minutes.

May I continue?

- |     |   |                                    |
|-----|---|------------------------------------|
| Yes | 1 |                                    |
| No  | 2 | <b>Thank and end the interview</b> |

Would you prefer that I continue in English or in French? Préférez-vous continuer en français ou en anglais? **[If prefers French, either switch to the French screener and continue, or say the following and then hang up and arrange French-language call-back]** Nous vous rappellerons pour mener cette entrevue de recherche en français. Merci. Au revoir.

In this project, an individual like yourself is chosen to sit down with several others and give ideas and opinions in a two-hour discussion session. People who are invited and take part in the group discussion will receive a cash payment honorarium as thanks for their time.

**[If prefers to continue in English for the Montreal French-language focus group, ask:]** The discussion will be held entirely in French, and participants will be asked to review and discuss written communication materials written only in French. Would you be comfortable with this?

- |     |   |                            |
|-----|---|----------------------------|
| Yes | 1 |                            |
| No  | 2 | <b>Thank and terminate</b> |

**[If prefers to continue in French for the Toronto or Vancouver English-language focus groups, ask:]** La discussion se déroulera entièrement en anglais et nous demanderons aux participants de passer en revue du matériel de communication en anglais seulement puis d'en discuter. Seriez-vous à l'aise avec cela?

- |     |   |   |
|-----|---|---|
| Oui | 1 |   |
| Non | 2 | <b>Remerciez et terminez l'entrevue</b> |

The Government of Canada is planning to run an advertising campaign later this year. They have several alternative ideas for how to do this advertising campaign. In the discussion session, you would be asked to review some of these advertising materials and give your ideas and opinions about these materials.

Your participation is voluntary and confidential. All information collected, used and/or disclosed will be used for research purposes only and administered per the requirements of the *Privacy Act*. The names of participants will not be provided to the government. Your decision to take part will not affect any dealings you may have with the Government of Canada.

May I continue?

- Yes 1  
No 2 **Thank and terminate**

I need to ask you a few questions to see if you fit the profile of the type of people we are looking for in this research.

**Note to recruiter: When terminating a call because of their profile say: *Thank you for your cooperation. We already have enough participants who have a similar profile to yours, so we are unable to invite you to participate at this time.***

1) First of all, do you, or does anyone in your household, work for . . .? **(Read list)**

	<u>No</u>	<u>Yes</u>	
A marketing research firm	( )	( )	
An advertising agency, web or graphic design firm	( )	( )	
A magazine or newspaper	( )	( )	
The Government of Canada	( )	( )	
The provincial or local government <b>(check which department; if a tax/revenue or finance ministry, record as “yes”)</b>	( )	( )	
A marketing company	( )	( )	<b>If “yes” to any, thank and terminate</b>
An accounting or bookkeeping company or department	( )	( )	
A company that does tax returns for other people or businesses	( )	( )	
A law firm that specializes in tax	( )	( )	
A firm providing financial planning services	( )	( )	
A radio or television station	( )	( )	
A public relations company	( )	( )	

2) Have you ever participated in an in-depth research interview or a focus group involving a small group of people where people were asked to discuss different topics?

- Yes 1  
No 2 **Go to Q.4**

3a) What topics have you ever discussed?

---

**(If related to advertising or taxation, thank and terminate)**

3b) And when was the last time you attended an interview or discussion group?

- 6 months ago or less 1 **Thank and end the interview**

OR more than 6 months ago 2

3c) In the past 5 years, how many in-depth research interviews or discussion groups have you attended? Would you say less than 5 in total, or would you say 5 or more?

Less than 5 1

5 or more 2 **Thank and end the interview**

4a) We would like to talk to a cross-section of people with different income levels. For 2017, was your total annual household income from all sources before taxes...? (**Read List**)

Less than \$100,000	1	<b>Ask Q.4b</b>
\$100,000 or more	2	<b>Ask Q.4c</b>

4b) And was your total annual household income from all sources before taxes...? (**Read List**)

Less than \$20,000	1
\$20,000 to \$44,999	2
\$45,000 to \$99,999	3

4c) And was your total annual household income from all sources before taxes...? (**Read List**)

\$100,000 to \$149,999	4
\$150,000 to \$199,999	5
\$200,000 to \$299,999	6
\$300,000 or more	7

**Montreal:**

If codes 1-5 qualifies as *General Population*  
Codes 1-2 = 4 recruits  
Code 3 = 5 recruits  
Code 4-5 = 3 recruits

If codes 6-7 – Thank and end interview

**Toronto:**

If codes 1-5 – Thank and end interview

If codes 6-7 qualifies as *High Net Worth*

**Vancouver**

If codes 1-5 qualifies as *General Population*  
Codes 1-2 = 4 recruits  
Code 3 = 5 recruits  
Code 4-5 = 3 recruits

If codes 6-7 qualifies as *High Net Worth*

5) **Record gender:**

Male 1

Female 2

**General Population Quota: 6 male, 6 female**

**High Net Worth Quota: 8 male, 4 female**

6) We would like to talk to people in different age groups. Into which **one** of the following groups should I place you? (**Read list**)

Under 18 1 **Thank and end interview**

18 to 24 2

25 to 34 3 **General Population – 18-34 = 4; 35-54=4; 55 or over=4**

35 to 44 4 **High Net Worth – No quotas**

45 to 54 5

55 to 64      6  
65 or over    7

Let me tell you some more about this study to see if you would like to take part.

- 7) As I mentioned earlier, the research involves taking part in a focus group discussion. In the group discussion, you will be asked to fill in some short questionnaires in English (French). Also, participants in focus groups are asked to express their thoughts and opinions freely in an informal setting with others. Do you feel comfortable doing this?

Yes            1

No            2    **Thank and end the interview**

**Terminate if person gives a reason such as verbal ability, sight, hearing, or related to reading/writing ability, or if they think they may have difficulty expressing their thoughts. If respondent wears glasses, remind them to bring them to the session.**

Participants in the discussion group will be asked to turn off any electronic devices during the discussion. Would you be willing to do so?

Yes            1

No            2    **Thank and end the interview**

There may be some people from the Government of Canada who have been involved in this project observing the session. However, they will not take part in the discussion in any way, and they will not be given your name. Is this acceptable to you?

Yes            1

No            2    **Thank and end the interview**

The session will be audio-recorded. These recordings are used to help with analyzing the findings and writing the report. Your name will not appear in the research report. Is this acceptable to you?

Yes            1

No            2    **Thank and end the interview**

### **Invitation**

Thank you. We would like to invite you to participate in one of our group discussions. Refreshments will be provided, and you will be paid \$150 in cash for your participation immediately at the end of the group discussion. The discussion will last approximately 2 hours starting at \_\_\_\_\_, and will be held.....

As I mentioned earlier, this is a research project being done by the Government of Canada. Specifically, this research project is being done by the Canada Revenue Agency. I want to reassure you that your name will not be given to them, nor will your decision about participating affect any dealings you have with the Canada Revenue Agency.

Would you be willing to attend?

- Yes 1  
 No 2 **Thank and end the interview**

City/Date:	Location:	Type of group:	Time:
Montreal Thurs., Sept 6		General Population	8:00 – 10:00 pm
Toronto Wed., Sept 5		High Net Worth	8:00 – 10:00 pm
Vancouver Thurs., Sept 6	-	General Population High Net Worth	6:00 – 8:00 pm 8:00 – 10:00 pm

As part of our quality control measures, we ask everyone who is participating in the focus group to bring along a piece of I.D., picture if possible. You may be asked to show your I.D.

As these are small groups and with even one person missing, the overall success of the group may be affected, I would ask that you make every effort to attend the group. But, in the event you are unable to attend, let us know as soon as possible so we can find a replacement. Please call us at **[Insert recruiting company phone #]** and ask for **[Insert recruiting company contact name]**. Also note that you may not send someone else in your place if you are unable to attend.

Please also arrive 15 minutes prior to the starting time. **The discussion begins promptly at [TIME].** People who arrive too late to participate in the focus group will not receive the honorarium.

Someone from our office will be calling you back to confirm these arrangements. May I please have your contact information where we can reach you during the evening and during the day?

**Name:** \_\_\_\_\_

**Evening phone:** \_\_\_\_\_ **Day time phone:** \_\_\_\_\_

**Email address:** \_\_\_\_\_

**Thank you very much!**

**Recruited by:** \_\_\_\_\_

**Confirmed by:** \_\_\_\_\_

**French Screener**

Bonjour, je m'appelle \_\_\_\_\_ de la firme Ad hoc recherche, une firme de recherche sur l'opinion publique. Tout d'abord, laissez-moi vous assurer que nous n'essayons pas de vendre quoi que ce soit. Nous organisons un projet de recherche pour le compte du gouvernement du Canada. J'aimerais vous poser quelques questions pour voir si cela vous intéresserait de participer à cette étude. Cela prendra environ 5 à 6 minutes.



Puis-je continuer?

- Oui 1
- Non 2 **Remercier et terminer**

Préférez-vous continuer en français ou en anglais? Would you prefer that I continue in English or French? **[Si préfère en anglais, passez à l'écran anglais et continuez ou dites ce qui suit puis raccrochez et planifiez le rappel en anglais]** We will call you back to continue this interview in English. Thank you. Goodbye.

Dans ce projet, une personne comme vous est choisie pour s'asseoir avec plusieurs autres participants et partager des idées et des opinions lors d'une séance de discussion de deux heures. Les personnes qui sont invitées à prendre part à ce groupe de discussion recevront une prime en argent pour les remercier de leur temps.

**[Si préfère continuer en anglais pour le groupe de Montréal qui sera dirigé en français, demandez :]** The discussion will be held entirely in French, and participants will be asked to review and discuss communication materials written only in French. Would you be comfortable with this?

- Yes 1
- No 2 **Thank and terminate**

**[Si préfère continuer en français pour les groupes de Toronto ou Vancouver qui seront dirigés en anglais, demandez :]** La discussion se déroulera entièrement en anglais et nous demanderons aux participants de passer en revue du matériel de communication en anglais seulement puis d'en discuter. Seriez-vous à l'aise avec cela?

- Oui 1
- Non 2 **Remerciez et terminez l'entrevue**

Le gouvernement du Canada prévoit lancer une campagne de publicité plus tard cette année. Il a plusieurs idées sur la façon de faire cette campagne. Lors de la séance de discussion, vous serez invité à examiner du matériel publicitaire et à exprimer vos idées et vos opinions à son égard.

Votre participation est volontaire et confidentielle. Tous les renseignements recueillis, utilisés et / ou divulgués seront utilisés à des fins de recherche uniquement et administrés conformément aux exigences de la Loi sur la *protection des renseignements personnels*. Les noms des participants ne seront pas fournis au gouvernement. Votre décision de participer n'affectera en rien les relations que vous pouvez avoir avec le Gouvernement du Canada.

Puis-je continuer?

- Oui 1
- Non 2 **Remercier et terminer**

Je dois vous poser quelques questions pour voir si vous correspondez au profil du type de personnes que nous recherchons pour cette recherche.

**Note au recruteur : lorsque vous terminez un appel en raison du profil du répondant, dites : *Merci de votre coopération. Nous avons déjà suffisamment de participants ayant un profil similaire au vôtre, nous ne pouvons malheureusement pas vous inviter à participer pour le moment.***

- 1) Premièrement, est-ce que vous ou une autre personne de votre foyer travaillez dans l'un des domaines suivants ...? (**Lire la liste**)

	<u>Non</u>	<u>Oui</u>	
Une firme de recherche marketing	( )	( )	
Une agence de publicité, entreprise Web, ou de graphisme	( )	( )	
Un magazine ou un journal	( )	( )	
Le gouvernement du Canada	( )	( )	
Le gouvernement provincial ou local ( <b>vérifier le département/service; si Agence du revenu ou ministère des Finances, inscrire « Oui »</b> )	( )	( )	
Une firme de marketing	( )	( )	<b>Si « Oui » à l'un de ces choix, remercier et terminer</b>
Une société comptable ou service de comptabilité	( )	( )	
Une compagnie qui produit des déclarations de revenus pour d'autres personnes ou entreprises	( )	( )	
Un cabinet d'avocats spécialisé en fiscalité	( )	( )	
Une entreprise fournissant des services de planification financière	( )	( )	
Une station de radio ou de télévision	( )	( )	
Un cabinet de relations publiques	( )	( )	

- 2) Avez-vous déjà participé à une entrevue en profondeur ou à un groupe de discussion réunissant un petit groupe de personnes à qui on a demandé de discuter de différents sujets?

Oui            1  
 Non            2            **Passer à Q.4**

- 3a) De quels sujets avez-vous déjà discuté?

---

**(Si lié à la publicité ou à la fiscalité, remercier et terminer)**

- 3b) Et à quand remonte votre dernière participation à une entrevue ou à un groupe de discussion?

Il y a 6 mois ou moins            1            **Remercier et terminer**  
**OU** il y a plus de 6 mois            2

- 3c) Au cours des 5 dernières années, à combien d'entrevues en profondeur ou groupes de discussion avez-vous participé? Diriez-vous moins de 5 en tout ou diriez-vous 5 ou plus?

Moins de 5            1

5 ou plus      2      **Remercier et terminer**

- 4a) Nous aimerions parler à un échantillon représentatif de personnes ayant différents niveaux de revenus. Pour 2017, le revenu annuel total avant impôts de votre foyer en incluant les revenus de toutes provenances était-il de...? (**Lire la liste**)

Moins de 100 000 \$	1	<b>Poser la Q.4b</b>
100 000 \$ ou plus	2	<b>Poser la Q.4c</b>

- 4b) Et le revenu annuel total avant impôts de votre foyer en incluant les revenus de toutes provenances était-il de...? (**Lire la liste**)

Moins de 20 000 \$	1
20 000 \$ à 44 999 \$	2
45 000 \$ à 99 999 \$	3

- 4c) Et le revenu annuel total avant impôts de votre foyer en incluant les revenus de toutes provenances était-il de...? (**Lire la liste**)

100 000 \$ à 149 999 \$	4
150 000 \$ à 199 999 \$	5
200 000 \$ à 299 999 \$	6
300 000 \$ ou plus	7

**Montréal :**

Si codes 1-5 se qualifie comme *Grand public*  
Codes 1-2 = 4 recrutés  
Code 3 = 5 recrutés  
Code 4-5 = 3 recrutés

Si codes 6-7 – Remercier et terminer

**Toronto :**

Si codes 1-5 – Remercier et terminer  
Si codes 6-7 se qualifie comme *Fortuné*

**Vancouver :**

Si codes 1-5 se qualifie comme *Grand public*  
Codes 1-2 = 4 recrutés  
Code 3 = 5 recrutés  
Code 4-5 = 3 recrutés

Si codes 6-7 se qualifie comme *Fortuné*

- 5) **Enregistrer le sexe :**

Homme    1

Femme    2

**Quota *Grand public* : 6 hommes, 6 femmes**

**Quota *Fortuné* : 8 hommes, 4 femmes**

- 6) Nous aimerions parler à des personnes de différents groupes d'âge. Dans lequel des groupes d'âge suivants dois-je vous placer? (**Lire la liste**)

Moins de 18 ans    1    **Remercier et terminer**

18 à 24 ans        2

25 à 34 ans        3

35 à 44 ans        4

45 à 54 ans        5

55 à 64 ans        6

***Grand public* – 18-34 ans = 4; 35-54 ans = 4; 55 ans ou plus =4**  
***Fortuné* – aucun quota**

Permettez-moi de vous en dire un peu plus sur cette étude pour voir si vous souhaitez y participer.

- 7) Comme je l'ai mentionné plus tôt, l'étude consiste à prendre part à un groupe de discussion. Pendant le groupe, on vous demandera de remplir quelques courts questionnaires en français. Les participants aux groupes de discussion sont aussi invités à exprimer librement leurs pensées et opinions dans un cadre informel avec les autres participants. Vous sentez-vous à l'aise de participer?

Oui 1

Non 2 **Remercier et terminer**

**Remercier et terminer si le répondant mentionne un problème de locution, de vue ou d'audition, de lecture ou l'écriture ou ne semble pas apte à exprimer ses pensées.**

**Si le répondant porte des lunettes, rappelez-lui de les apporter pour le groupe.**

Les participants au groupe de discussion seront invités à éteindre tout appareil électronique pendant la discussion. Seriez-vous prêt(e) à le faire?

Oui 1

Non 2 **Remercier et terminer**

Il se peut que certaines personnes du gouvernement du Canada impliquées dans ce projet observent la discussion. Cependant, ils ne prendront aucune part à la discussion et votre nom ne sera pas divulgué. Est-ce acceptable pour vous?

Oui 1

Non 2 **Remercier et terminer**

La discussion sera enregistrée sur bande audio. Ces enregistrements aident à analyser les résultats et à rédiger le rapport. Votre nom n'apparaîtra pas dans le rapport de l'étude. Est-ce acceptable pour vous?

Oui 1

Non 2 **Remercier et terminer**

### **Invitation**

Merci! Nous aimerions vous inviter à participer à l'un de nos groupes de discussion. Des rafraîchissements seront fournis et nous vous remettrons la somme de 150 \$ en espèces pour votre participation à la fin de la discussion. Cette discussion durera environ 2 heures débutant à \_\_\_\_\_ et se déroulera chez .....

Tel que mentionné précédemment, ce projet de recherche est réalisé pour le Gouvernement du Canada et plus spécifiquement pour l'Agence du revenu du Canada. Je veux vous assurer que votre nom ne leur sera jamais remis et que votre décision de participer n'affectera en rien les relations que vous pouvez avoir avec le Gouvernement du Canada et l'Agence du revenu du Canada.

Aimeriez-vous participer?

- Oui 1  
 Non 2 Remercier et terminer

Ville/date :	Adresse :	Type de groupe :	Heure :
Montréal Jeudi 6 septembre		Grand public	20 h – 22 h
Toronto mercredi 5 septembre		Fortuné	20 h – 22 h
Vancouver Jeudi 6 septembre	-	Grand public Fortuné	18 h – 20 h 20 h – 22 h

Dans le cadre de nos mesures de contrôle de la qualité, nous demandons à tous ceux qui participent au groupe de discussion d’apporter une pièce d’identité avec photo si possible. On peut vous demander de montrer votre pièce d’identité.

Puisqu’il s’agit de petits groupes et que si une seule personne manque, le succès global du groupe peut être affecté, je vous demanderais donc de faire tout votre possible pour participer au groupe de discussion. Au cas où vous ne pourriez pas participer, veuillez nous prévenir le plus rapidement possible pour que nous puissions vous remplacer. Veuillez nous appeler au **[insérer le numéro de téléphone de l’entreprise qui recrute]** et demandez à parler à **[insérer le nom de la personne qui a recruté]**. Veuillez aussi noter que vous ne pouvez pas envoyer quelqu’un d’autre à votre place s’il vous est impossible de participer.

Nous vous demandons d’arriver 15 minutes avant le début du groupe. **La discussion commence exactement à [HEURE]**. Les personnes qui se présenteront en retard au groupe de discussion ne pourront recevoir la prime prévue.

Quelqu’un de notre bureau vous rappellera pour confirmer votre participation. Pourrais-je avoir vos coordonnées où nous pourrions vous joindre le soir et pendant la journée?

Nom : \_\_\_\_\_

Téléphone soir : \_\_\_\_\_ Téléphone pendant la journée : \_\_\_\_\_

Adresse électronique : \_\_\_\_\_

**Merci beaucoup!**

Recruté(e) par : \_\_\_\_\_

Confirmé(e) : \_\_\_\_\_

## Tax Intermediaries

### English Screener

**Recruit from list provided for tax and accounting professionals. Recruit a mix of tax professionals and accountants.**

Hello/Bonjour, I'm \_\_\_\_\_ of [name of recruiting company], a public opinion and marketing research company. First off, let me assure you that we are not trying to sell you anything. We are organizing a focus group research project on behalf of the Government of Canada, and specifically for the Canada Revenue Agency. The focus group is with professionals who provide tax advice and tax preparation services to individual taxpayers. The purpose of the research is to get input on an advertising campaign related to taxation that the Canada Revenue Agency is planning to run later this year.

May I please speak with an individual in your company who provides tax advice or tax preparation services directly to individual tax filers?

**When connected, repeat introduction if needed**

I'd like to ask you some questions to see if you would be interested in possibly taking part in this study. This will take about 5 or 6 minutes.

May I continue?

- Yes            1
- No             2     **Thank and end the interview**

Would you prefer that I continue in English or in French? Préférez-vous continuer en français ou en anglais? **[If prefers French, either switch to the French screener and continue, or say the following and then hang up and arrange French-language call-back]** Nous vous rappellerons pour mener cette entrevue de recherche en français. Merci. Au revoir.

In this project, an individual like yourself is chosen to sit down with several others and give ideas and opinions in a two-hour discussion session. People who are invited and take part in the group discussion will receive a cash payment honorarium as thanks for their time.

**[If prefers to continue in English for the Montreal French-language focus group, ask:]** The discussion will be held entirely in French, and participants will be asked to review and discuss written communication materials written only in French. Would you be comfortable with this?

- Yes            1
- No             2     **Thank and terminate**

**[If prefers to continue in French for the Toronto English-language focus group, ask:]** La discussion se déroulera entièrement en anglais et nous demanderons aux participants de passer en revue du matériel de communication en anglais seulement puis d'en discuter. Seriez-vous à l'aise avec cela?

- Oui            1
- Non            2     **Remerciez et terminez l'entrevue**

As I mentioned earlier, the Canada Revenue Agency is planning to run an advertising campaign later this year. They have several alternative ideas for how to do this advertising campaign. In the discussion session, you would be asked to review some of these advertising materials and give your ideas and opinions about these materials.

Your participation is voluntary and confidential. All information collected, used and/or disclosed will be used for research purposes only and administered per the requirements of the *Privacy Act*. The names of participants will not be provided to the government. Your decision to take part will not affect any dealings you may have with the Government of Canada and the Canada Revenue Agency.

May I continue?

- Yes            1
- No            2    **Thank and terminate**

I need to ask you a few questions to see if you fit the profile of the type of people we are looking for in this research.

**Note to recruiter: When terminating a call because of their profile say: *Thank you for your cooperation. We already have enough participants who have a similar profile to yours, so we are unable to invite you to participate at this time.***

1) What is your position in the company?

---

**If an administrative assistant/secretary, ask to speak with someone who provides tax advice or tax preparation services directly to individual tax filers**

2a) Do you provide tax advice to individual tax filers?

- Yes            1
- No            2

2b) Do you provide tax return preparation services to individual tax filers?

- Yes            1
- No            2

**If “no” to both Q.2a and Q.2b, thank and end interview**

3) I’d like to get an idea of the types of individual tax filer clients to whom you provide services. In terms of the total annual household income of your clients, do you have any individual tax filer clients whose total annual household income is...? **(Read List)**

	Yes	No
Less than \$100,000	1	2
\$100,000 to \$199,000	1	2
\$200,000 or more	1	2

**Recruit at least 6 who say “yes” to “\$200,000 or more”**

4) Have you ever participated in an in-depth research interview or a focus group involving a small group of people where people were asked to discuss different topics?

- Yes 1  
No 2 **Go to Q.6**

5a) What topics have you ever discussed?

---

**(If related to advertising, thank and terminate)**

5b) And when was the last time you attended an interview or discussion group?

- 6 months ago or less 1 **Thank and end the interview**  
**OR** more than 6 months ago 2

5c) In the past 5 years, how many in-depth research interviews or discussion groups have you attended? Would you say less than 5 in total, or would you say 5 or more?

- Less than 5 1  
5 or more 2 **Thank and end the interview**

Let me tell you some more about this study to see if you would like to take part.

6) As I mentioned earlier, the research involves taking part in a focus group discussion. In the group discussion, you will be asked to fill in some short questionnaires in English (French). Also, participants in focus groups are asked to express their thoughts and opinions freely in an informal setting with other tax professionals. Do you feel comfortable doing this?

- Yes 1  
No 2 **Thank and end the interview**

**Terminate if person gives a reason such as verbal ability, sight, hearing, or related to reading/writing ability, or if they think they may have difficulty expressing their thoughts. If respondent wears glasses, remind them to bring them to the session.**

Participants in the discussion group will be asked to turn off any electronic devices during the discussion. Would you be willing to do so?

- Yes 1  
No 2 **Thank and end the interview**

There may be some people from the Canada Revenue Agency who have been involved in this project observing the session. However, they will not take part in the discussion in any way, and they will not be given your name nor the name of your firm. Is this acceptable to you?

- Yes 1  
No 2 **Thank and end the interview**



The session will be audio-recorded. These recordings are used to help with analyzing the findings and writing the report. Your name will not appear in the research report. Is this acceptable to you?

- Yes            1
- No             2    **Thank and end the interview**

**Invitation**

Thank you. We would like to invite you to participate in one of our group discussions. Refreshments will be provided, and you will be paid \$225 in cash for your participation immediately at the end of the group discussion. The discussion will last approximately 2 hours starting at \_\_\_\_\_, and will be held.....

Would you be willing to attend?

- Yes            1
- No             2    **Thank and end the interview**

City/Date:	Location:	Type of group:	Time:
Montreal Thurs., Sept 6		<i>Tax Intermediaries</i>	6:00 – 8:00 pm
Toronto Wed., Sept 5		<i>Tax Intermediaries</i>	6:00 – 8:00 pm

As part of our quality control measures, we ask everyone who is participating in the focus group to bring along a piece of I.D., picture if possible. You may be asked to show your I.D.

As these are small groups and with even one person missing, the overall success of the group may be affected, I would ask that you make every effort to attend the group. But, in the event you are unable to attend, let us know as soon as possible so we can find a replacement. Please call us at **[Insert recruiting company phone #]** and ask for **[Insert recruiting company contact name]**. Also note that you may not send someone else in your place if you are unable to attend.

Please also arrive 15 minutes prior to the starting time. **The discussion begins promptly at [TIME]**. People who arrive too late to participate in the focus group will not receive the honorarium.

Someone from our office will be calling you back to confirm these arrangements. May I please have your contact information where we can reach you during the evening and during the day?

**Name:** \_\_\_\_\_

**Evening phone:** \_\_\_\_\_      **Day time phone:** \_\_\_\_\_

**Email address:** \_\_\_\_\_

**Thank you very much!**

**Recruited by:** \_\_\_\_\_

Confirmed by: \_\_\_\_\_

## French Screener

**Recruter à partir de la liste fournie pour les professionnels de la fiscalité et de la comptabilité.  
Recruter un bon mélange de fiscalistes et de comptables.**

Bonjour, je m'appelle \_\_\_\_\_ de la firme Ad hoc recherche, une firme de recherche marketing. Tout d'abord, laissez-moi vous assurer que nous n'essayions pas de vendre quoi que ce soit. Nous organisons un projet de recherche pour le compte du gouvernement du Canada et plus précisément pour l'Agence du revenu du Canada. Le groupe de discussion se composera de professionnels qui fournissent des conseils fiscaux et des services de préparation de déclarations de revenus aux contribuables. Le but de cette recherche est de recueillir des commentaires sur une campagne publicitaire liée à la fiscalité que l'Agence du revenu du Canada prévoit lancer plus tard cette année.

Pourrais-je parler à une personne de votre entreprise qui fournit des conseils fiscaux ou des services de préparation de déclarations de revenus directement aux contribuables?

**Lorsque vous avez la personne en ligne, répétez l'introduction si nécessaire**

J'aimerais vous poser quelques questions pour voir si cela vous intéresserait de participer à cette étude. Cela prendra environ 5 à 6 minutes.

Puis-je continuer?

- |     |   |                              |
|-----|---|------------------------------|
| Oui | 1 |                              |
| Non | 2 | <b>Remercier et terminer</b> |

Préférez-vous continuer en français ou en anglais? Would you prefer that I continue in English or French? **[Si préfère en anglais, passez à l'écran anglais et continuez ou dites ce qui suit puis raccrochez et planifiez le rappel en anglais]** We will call you back to continue this interview in English. Thank you. Goodbye.

Dans ce projet, une personne comme vous est choisie pour s'asseoir avec plusieurs autres participants et partager des idées et des opinions lors d'une séance de discussion de deux heures. Les personnes qui sont invitées à prendre part à ce groupe de discussion recevront une prime en argent pour les remercier de leur temps.

**[Si préfère continuer en anglais pour le groupe de Montréal qui sera dirigé en français, demandez :]** The discussion will be held entirely in French, and participants will be asked to review and discuss communication materials written only in French. Would you be comfortable with this?

- |     |   |                            |
|-----|---|----------------------------|
| Yes | 1 |                            |
| No  | 2 | <b>Thank and terminate</b> |

[Si préfère continuer en français pour les groupes de Toronto ou Vancouver qui seront dirigés en anglais, demandez :] La discussion se déroulera entièrement en anglais et nous demanderons aux participants de passer en revue du matériel de communication en anglais seulement puis d'en discuter. Seriez-vous à l'aise avec cela?

- Oui 1
- Non 2 **Remerciez et terminez**

Comme je le mentionnais plus tôt, l'Agence du revenu du Canada prévoit lancer une campagne de publicité plus tard cette année. L'Agence a plusieurs idées sur la façon de faire cette campagne. Lors de la séance de discussion, vous serez invité à examiner du matériel publicitaire et à exprimer vos idées et vos opinions à son égard.

Votre participation est volontaire et confidentielle. Tous les renseignements recueillis, utilisés et / ou divulgués seront utilisés à des fins de recherche uniquement et administrés conformément aux exigences de la Loi sur la *protection des renseignements personnels*. Les noms des participants ne seront pas fournis au gouvernement. Votre décision de participer n'affectera en rien les relations que vous pouvez avoir avec le Gouvernement du Canada et l'Agence du revenu du Canada.

Puis-je continuer?

- Oui 1
- Non 2 **Remerciez et terminez**

Je dois vous poser quelques questions pour voir si vous correspondez au profil du type de personnes que nous recherchons pour cette recherche.

**Note au recruteur : lorsque vous terminez un appel en raison du profil du répondant, dites : *Merci de votre coopération. Nous avons déjà suffisamment de participants ayant un profil similaire au vôtre, nous ne pouvons malheureusement pas vous inviter à participer pour le moment.***

1) Quel est votre poste au sein de l'entreprise?

---

**Si adjoint(e) administratif(ve) / secrétaire, demandez à parler à quelqu'un qui fournit des conseils fiscaux ou des services de préparation de déclarations de revenus directement aux contribuables**

2a) Fournissez-vous des conseils fiscaux aux contribuables?

- Oui 1
- Non 2

2b) Fournissez-vous des services de préparation de déclarations de revenus aux contribuables?

- Oui 1
- Non 2

**Si « Non » à Q.2a et Q.2b, remercier et terminer**

3) J'aimerais avoir une idée des types de clients (précisément, des contribuables) auxquels vous fournissez des services. En termes de revenu annuel total du ménage de vos clients, avez-vous

des clients (précisément, des contribuables) dont le revenu annuel total du ménage est de...?  
**(Lire la liste)**

	Oui	Non
Moins de 100 000 \$	1	2
100 000 \$ à 199 000 \$	1	2
200 000 \$ ou plus	1	2

**Recruter au moins 6 personnes qui disent « oui » à « 200 000 \$ et plus »**

4) Avez-vous déjà participé à une entrevue en profondeur ou à un groupe de discussion réunissant un petit groupe de personnes à qui on a demandé de discuter de différents sujets?

Oui	1	
Non	2	<b>Passer à Q.6</b>

5a) De quels sujets avez-vous déjà discuté?

---

**(Si lié à la publicité, remercier et terminer)**

5b) Et à quand remonte votre dernière participation à une entrevue ou à un groupe de discussion?

Il y a 6 mois ou moins	1	<b>Remercier et terminer</b>
<b>OU</b> il y a plus de 6 mois	2	

5c) Au cours des 5 dernières années, à combien d'entrevues en profondeur ou groupes de discussion avez-vous participé? Diriez-vous moins de 5 en tout ou diriez-vous 5 ou plus?

Moins de 5	1	
5 ou plus	2	<b>Remercier et terminer</b>

Permettez-moi de vous en dire un peu plus sur cette étude pour voir si vous souhaitez y participer.

6) Comme je l'ai mentionné plus tôt, l'étude consiste à prendre part à un groupe de discussion. Pour le groupe, on vous demandera de remplir quelques courts questionnaires en français. Les participants aux groupes de discussion sont aussi invités à exprimer librement leurs pensées et opinions dans un cadre informel avec les autres participants. Vous sentez-vous à l'aise de participer?

Oui	1	
Non	2	<b>Remercier et terminer</b>

**REMERCIER ET TERMINER SI LE RÉPONDANT MENTIONNE UN PROBLÈME DE LOCUTION, DE VUE OU D'AUDITION, DE LECTURE OU D'ÉCRITURE OU NE SEMBLE PAS APTE À EXPRIMER SES PENSÉES.**

**Si le répondant porte des lunettes, rappelez-lui de les apporter pour le groupe.**

Les participants au groupe de discussion seront invités à éteindre tout appareil électronique pendant la discussion. Seriez-vous prêt(e) à le faire?

- Oui 1  
Non 2 **Remercier et terminer**

Il se peut que certaines personnes de l'Agence du revenu du Canada impliquées dans ce projet observent la discussion. Cependant, ils ne prendront aucune part à la discussion et votre nom ne sera pas divulgué. Est-ce acceptable pour vous?

- Oui 1  
Non 2 **Remercier et terminer**

La discussion sera enregistrée sur bande audio. Ces enregistrements aident à analyser les résultats et à rédiger le rapport. Votre nom n'apparaîtra pas dans le rapport de l'étude. Est-ce acceptable pour vous?

- Oui 1  
Non 2 **Remercier et terminer**

### **Invitation**

Merci! Nous aimerions vous inviter à participer à l'un de nos groupes de discussion. Des rafraîchissements seront fournis et nous vous remettons la somme de 225 \$ en espèces pour votre participation à la fin de la discussion. Cette discussion durera environ 2 heures débutant à \_\_\_\_\_ et se déroulera chez .....

Aimeriez-vous participer?

- Oui 1  
Non 2 **Remercier et terminer**

<b>Ville/date :</b>	<b>Adresse :</b>	<b>Type de groupe :</b>	<b>Heure :</b>
<b>Montréal jeudi 6 septembre</b>		<i>Intermédiaires fiscaux</i>	18 h – 20 h
<b>Toronto mercredi 5 septembre</b>		<i>Intermédiaires fiscaux</i>	18 h – 20 h

Dans le cadre de nos mesures de contrôle de la qualité, nous demandons à tous ceux qui participent au groupe de discussion d'apporter une pièce d'identité avec photo si possible. On peut vous demander de montrer votre pièce d'identité.

Puisqu'il s'agit de petits groupes et que si une seule personne manque, le succès global du groupe peut être affecté, je vous demanderais donc de faire tout votre possible pour participer au groupe de discussion. Au cas où vous ne pourriez pas participer, veuillez nous prévenir le plus rapidement possible pour que nous puissions vous remplacer. Veuillez nous appeler au ***[insérer le numéro de***

**téléphone de l'entreprise qui recrute]** et demandez à parler à **[insérer le nom de la personne qui a recruté]**. Veuillez aussi noter que vous ne pouvez pas envoyer quelqu'un d'autre à votre place s'il vous est impossible de participer.

Nous vous demandons d'arriver 15 minutes avant le début du groupe. **La discussion commence exactement à [HEURE]**. Les personnes qui se présenteront en retard au groupe de discussion ne pourront recevoir la prime prévue.

Quelqu'un de notre bureau vous rappellera pour confirmer votre participation. Pourrais-je avoir vos coordonnées où nous pourrions vous joindre le soir et pendant la journée?

**Nom :** \_\_\_\_\_

**Téléphone soir :** \_\_\_\_\_ **Téléphone pendant la journée :** \_\_\_\_\_

**Adresse électronique :** \_\_\_\_\_

**Merci beaucoup!**

**Recruté(e) par :** \_\_\_\_\_

**Confirmé(e) :** \_\_\_\_\_

# Appendix B – Discussion Guide

## English Discussion Guide

### 1) Introduction (15 minutes)

- a) **Introduce self** (Rick Robson/Sylvain Laroche of Sage Research, an independent market research company), **and explain purpose of research:** This research is being sponsored by the Government of Canada and specifically the Canada Revenue Agency (CRA). The Government is considering running an advertising campaign later this year. They have several alternative ideas for how to do this advertising campaign. What I'll be doing is showing you the different alternative ideas they have, and asking you for your opinions.
- b) **Review group discussion procedures:**
  - Role of moderator
  - Role of participants: there are no right or wrong answers; just want everyone to participate and offer your own views; not here to get a consensus but it is of great value to the research to know each of your candid views
  - Confidentiality: Participation is voluntary. Your name (nor company name, for Tax Intermediaries) will not appear in the report; the report will be available through Library and Archives Canada
  - Recording: The session is being audio-recorded. The recording is for my use only to help in preparing the report on this research, and will not be provided to the CRA
  - Presence of observers from the CRA behind the one-way mirror – they are not given your name (or company name, for Tax Intermediaries); they are here to observe the moderator and to increase their general understanding of the topics we are discussing tonight
  - Description of facilities (washrooms, front desk for incentives)
  - Please turn off cell phones and any other electronic devices
  - Discussion to last 2 hours
- c) **Any questions?**
- d) **Participant self-introductions:** First name only

### 2) Review ad concepts (20 minutes)

- a) **Overview of procedure:** The Government of Canada is planning to run an advertising campaign, and they have developed four alternative concepts for the design of the ads.  
  
I'm going to show you the advertising concepts one at a time, and after each one I'll ask you to complete a short questionnaire on your reactions to it. After you have seen everything, I'll ask you for your opinions about the different advertising concepts.
- b) **Explanation of how ad concepts have been rendered:**  
  
The ads that I'm going to show you are ads that would be on websites you might visit. The ads are called banner ads and appear on a web page usually along the top or sides of the page.

The banner ad will be animated, which means you will see a series of visuals that move. The ads will run for about 15-20 seconds. The ads will not have any sound track, so they are visual only.

At this early stage of concept development, the ads I'll be showing you have not actually been animated. Instead, for each ad, I'll show you a series of 3 to 4 images showing what different frames of the ad would look like. I will describe to you what the ad would be like if it were animated but you'll still have to use your imagination to think about what these would look like, and I want you to react based on what you think it would look like as a finished animated ad.

Also, at this early stage of concept development, the artwork in the images I'm showing you is still rough. The images used are to give you an idea of what the final ad would look like but may not be the exact images used in the ad.

In order to evaluate these products, you will have to think about what they would look like as a finished animated banner ad appearing on a web page or on YouTube, and react to them on that basis. Thinking of them as finished ads, I want you to focus on the messages in the ads, the feelings they give you, and how effective you think they would be.

c) **Present first ad concept** (order will be rotated across groups)

I'm going to show you the first concept for a website banner ad. I will be showing it to you twice. And as I mentioned before, I'll describe for you what the animated ad would look like. After that I will ask you to complete a brief questionnaire and here are the questions I will ask you to answer. **Project and review ad concept questionnaire**

After second presentation of ad concept, pass out ad concept questionnaire handout [NOTE: the handout will consist of two pages – the first page will be the questionnaire, and the second page will be a reduced version of the storyboard]

- ◆ Don't worry about spelling or grammar, but please do make notes for yourself
- ◆ Don't talk with each other about what you think of the ads, so that each of you has time to formulate your own opinions before hearing what other people think

**(Have participants complete the questionnaire)**

d) **Present the other three ad concepts, using the above procedure**

e) **Have participants complete Final Ad Concepts Questionnaire**

**Rotation system**

	<b>Toronto, Sept 5</b>	<b>Vancouver Sept. 6</b>	<b>Montreal Sept. 6</b>
<b>Group 1</b>	Tax Intermediaries F – No Place to Hide G – We're Upping Our Game N – CRA Numbers R – Connecting the Dots	General Public G – We're Upping Our Game R – Connecting the Dots F – No Place to Hide N – CRA Numbers	Tax Intermediaries G – We're Upping Our Game N – CRA Numbers R – Connecting the Dots F – No Place to Hide
<b>Group 2</b>	High Net Worth R – Connecting the Dots N – CRA Numbers G – We're Upping Our Game F – No Place to Hide	High Net Worth N – CRA Numbers G – We're Upping Our Game F – No Place to Hide R – Connecting the Dots	General Public N – CRA Numbers F – No Place to Hide R – Connecting the Dots G – We're Upping Our Game



### Assignment of letters to ads

F: No Place to Hide

G: We're Upping Our Game

N: CRA Numbers

R: Connecting the Dots

### 3) Do vote on ads' ability to grab attention (5 minutes)

To help me get started, I'd first like to find out what choices you made on the last questionnaire you filled in – that is, which of the four ad concepts is most likely to get your attention? Which one was your second choice? Which one is the least likely to get your attention? And why?

(Do vote and use the voting pattern to decide on order of discussion in Step 4 below)

### 4) Review campaign concepts (55 minutes)

#### For each ad concept:

To help me get started, I'd first like to find out how you rated the ad. (Do votes on Q.7 in the self-completion questionnaire for that concept)

Start the discussion with those most positive towards the ad

- Why did you rate the ad the way you did? What emotion words did you write down?
- Would the ad get your attention? Why/why not?
- Might you click on the ad to get more information? Why/why not?
- Would the ad encourage you to take any other actions? If so, what? If not, why not?
- Did this ad change your perception of what the CRA is doing in any way? If yes, in what way has it changed your perception of the CRA?
- What was the ad about? What did you see as being the main ideas or messages of this ad concept?
- What did you like? What, if anything, did you not like or find confusing?
  - Probe:** Imagery used in the ad
  - Headline
  - Other text/copy
  - The URL
  - [Concept N – CRA Numbers:] On frames #2 and #3 on your handout, you'll see that the ad gives some statistics. I've put those statistics on a slide by themselves [Display slide with just the two statistics] What was your reaction to these? Do they have an impact on you? Are they believable? Was there anything confusing are hard to understand?
- Who do you think this ad concept is being aimed at? What gives you that impression?
- Is this an important message for Canadians like you? Why/why not?
- Would you change anything about the ad? Anything you would suggest changing to improve the ad – e.g. what more, if anything, could be done to make it catch your attention more or to increase the likelihood of clicking on it to get more information?

**Note to moderator on intended ad campaign objectives:**

- Increase awareness of CRA activities to reduce tax cheating, highlight impacts and consequences.
- Increase awareness and generate traffic to the campaign page.

**After**

**all ad concepts have been discussed, project slide showing only the 4 URLs:**

I am going to show you a slide with the four different website addresses that were on the ad concepts we have discussed. **Show slide with URLs and leave on screen during discussion**

[Canada.ca/taxcheating](http://Canada.ca/taxcheating)

[Canada.ca/crackingdown](http://Canada.ca/crackingdown)

[Canada.ca/payyourshare](http://Canada.ca/payyourshare)

[Canada.ca/stoptaxcheating](http://Canada.ca/stoptaxcheating)

Which one of these four do you think the CRA should use in their ad campaign? Why?

Is there one of these four that you think the CRA should **not** use? Why?

**5) Terminology: Tax cheating vs. Tax evasion vs. Aggressive tax avoidance (12 Minutes)**

We're now finished talking about the ad concepts. I now want to get your opinions on certain terminology that might be used in the ads, in the URL, or on the website that you would go to if you clicked on the link in the ad.

I'm interested in this because sometimes tax terminology can be a bit hard to understand. It's important that the website use language that is clear and easy to understand.

I'm going to pass out a page that shows the three versions of a sentence that might be on the website. The first part of the sentence is the same for all three versions, but last part is different.

(Pass out questionnaire, briefly review, and have participations complete it. Request no talking while they are completing the questionnaire)

(Do vote on which is most appropriate)

**For each phrase, discuss:**

- What does it mean to you? Does it mean something different than the other phrases?
- Is it clear and easy to understand, or not really?
- Overall, is it the appropriate phrase to use? If not, what is the more appropriate phrase and what are the reasons for that?

**Probe:** "Tax cheating" – For ads like these, would you say it is too forceful, just about right, or not forceful enough?

"Tax cheating" – In terms of the tone of this word, would you say the tone of this phrase is about right for these ads, or do you think it is too negative for ads like these?

## 6) Terminology: Cracking down (7 minutes)

I have another question about terminology to use on the website.

In the exercise we just finished, the sentence you were looking at used the word “combatting.” One alternative would be to use the phrase “cracking down.” So, the sentence would be *The CRA is cracking down on tax cheating*, or *The CRA is cracking down on tax evasion*.

What do you think of this use of the phrase “cracking down”? What does it mean to you? Is it a good phrase to use in this context, or not really?

**Probe:** Do you think the phrase “cracking down” is overused in this type of context, or not really?

Is there a different phrase that would work better than “cracking down”? If so, what, and why would it be better?

## 7) Attitudes towards Tax Cheating (5 Minutes)

- a) What do you consider tax cheating to be? Do you feel tax cheating is a problem in Canada? If so, in what way?
- b) Do you feel the Canada Revenue Agency is doing enough to combat tax cheating?
- c) Have you heard about tax evasion? What have you heard? Does this concern you?

## 8) Wrap-up (1 minute)

Thank you for coming this evening and giving us your opinions.

Please leave all the papers on the table.

On your way out, please don't forget to see the host to sign for and receive your incentive envelope.

**Group 1:** There is another group waiting out there to have this same discussion. So please don't talk about anything related to what we have done here to make sure they don't have any more information than you did before our discussion.

## Appendix C – Advertising Concepts

### Ad Concept F

- 1) Please write down any emotion words that describe your reaction to this ad concept:

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- 2) How likely is it that the ad would get your attention?

1	2	3	4	5
Definitely would	Probably would	Might or might not	Probably would not	Definitely would not

- 3) How likely would you be to click on the link to get more information? Please circle a number.

1	2	3	4	5
Definitely would	Probably would	Might or might not	Probably would not	Definitely would not

- 4) What is the ad about?

---

---

- 5) Please write down anything that you particularly like about this ad concept:

---

---

- 6) Please write down anything that you don't like about this ad concept or anything that you found confusing:

---

---

- 7) Overall, thinking about your reactions to the ad and how the ad is done, would you say the ad is – please circle a number between 1 and 5:

1	2	3	4	5
Excellent	Good	OK	Not very good	Poor

## Ad Concept G

- 1) Please write down any emotion words that describe your reaction to this ad concept:

---

---

- 2) How likely is it that the ad would get your attention?

1	2	3	4	5
Definitely would	Probably would	Might or might not	Probably would not	Definitely would not

- 3) How likely would you be to click on the link to get more information? Please circle a number.

1	2	3	4	5
Definitely would	Probably would	Might or might not	Probably would not	Definitely would not

- 4) What is the ad about?

---

---

- 5) Please write down anything that you particularly like about this ad concept:

---

---

- 6) Please write down anything that you don't like about this ad concept or anything that you found confusing:

---

---

- 7) Overall, thinking about your reactions to the ad and how the ad is done, would you say the ad is – please circle a number between 1 and 5:

1	2	3	4	5
Excellent	Good	OK	Not very good	Poor

## Ad Concept N

1) Please write down any emotion words that describe your reaction to this ad concept:

---

---

2) How likely is it that the ad would get your attention?

1	2	3	4	5
Definitely would	Probably would	Might or might not	Probably would not	Definitely would not

3) How likely would you be to click on the link to get more information? Please circle a number.

1	2	3	4	5
Definitely would	Probably would	Might or might not	Probably would not	Definitely would not

4) What is the ad about?

---

---

5) Please write down anything that you particularly like about this ad concept:

---

---

6) Please write down anything that you don't like about this ad concept or anything that you found confusing:

---

---

7) Overall, thinking about your reactions to the ad and how the ad is done, would you say the ad is – please circle a number between 1 and 5:

1	2	3	4	5
Excellent	Good	OK	Not very good	Poor

## Ad Concept R

1) Please write down any emotion words that describe your reaction to this ad concept:

---

---

2) How likely is it that the ad would get your attention?

1	2	3	4	5
Definitely would	Probably would	Might or might not	Probably would not	Definitely would not

3) How likely would you be to click on the link to get more information? Please circle a number.

1	2	3	4	5
Definitely would	Probably would	Might or might not	Probably would not	Definitely would not

4) What is the ad about?

---

---

5) Please write down anything that you particularly like about this ad concept:

---

---

6) Please write down anything that you don't like about this ad concept or anything that you found confusing:

---

---

7) Overall, thinking about your reactions to the ad and how the ad is done, would you say the ad is – please circle a number between 1 and 5:

1	2	3	4	5
Excellent	Good	OK	Not very good	Poor

## Final Ad Concepts Questionnaire

The four ad concepts were F, G, N and R.

- 1) Which one of these ads is most likely to get your attention. Please write in the letter of the ad concept below:

\_\_\_\_\_

- 1b) Why is that?

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- 2) Please write in the letter of the ad concept second most likely to get your attention:

\_\_\_\_\_

- 3) Please write in the letter of the ad concept least likely to get your attention: \_\_\_\_\_

- 4) Each ad has a website link that people might click on. Please write in the letter of the ad concept you would most likely click on to get more information:

\_\_\_\_\_



## What Terminology to Use on the Website

Three alternative ways of completing the sentence: *The Canada Revenue Agency is combatting*

---

A. The Canada Revenue Agency is combatting *tax cheating*.

B. The Canada Revenue Agency is combatting *tax evasion*.

C. The Canada Revenue Agency is combatting *tax evasion and aggressive tax avoidance*.

Please think about:

- What the phrases mean to you— for example, do they all mean the same thing, or do they mean different things?
- Clarity and ease of understanding

Overall, which phrase do you think is the most appropriate ending for the sentence?

A. *tax cheating*

B. *tax evasion*

C. *tax evasion and tax avoidance*

### French Discussion Guide

#### 1) Introduction (15 minutes)

- a) **Présentez-vous** (Rick Robson/Sylvain Laroche de Sage Research, une société indépendante de recherche marketing), **et expliquez le but de la recherche** : Cette recherche est parrainée par le Gouvernement du Canada et tout particulièrement l'Agence du revenu du Canada (ARC). Le gouvernement envisage de lancer une campagne publicitaire plus tard au cours de l'année. Il aura plusieurs idées différentes sur la manière de présenter cette campagne publicitaire. Nous vous montrerons les différentes idées du gouvernement et vous demanderons d'exprimer vos opinions à ce sujet.
- b) **Passer les procédures de la discussion de groupe en revue** :
  - Le rôle du modérateur
  - Le rôle des participants : il n'y a pas de bonnes ni de mauvaises réponses; nous voulons que toutes les personnes participent et expriment leurs propres points de vue; nous ne

sommes pas ici pour en arriver à un consensus, mais il est très important de connaître vos points de vue honnêtes.

- Confidentialité : Vous participez volontairement. Ni votre nom (ni votre raison sociale pour les intermédiaires fiscaux) n'apparaîtra dans le rapport, qui sera disponible à Bibliothèque et Archives Canada.
- Enregistrement : la session sera enregistrée sur bande sonore et sera réservée pour mon propre usage, afin de m'aider à préparer le rapport de cette recherche. L'enregistrement ne sera pas remis à l'ARC.
- Présence des observateurs de l'ARC derrière un miroir sans tain : votre nom ne leur sera pas donné (ni la raison sociale, dans le cas des intermédiaires fiscaux); ils sont ici pour observer le modérateur et accroître leur compréhension générale des sujets que nous discuterons ce soir).
- La description des installations (salles de bain, comptoir à l'entrée pour les incitatifs).
- Veuillez éteindre vos téléphones cellulaires et tous autres appareils électroniques.
- La discussion durera deux (2) heures.

c) **Avez-vous des questions?**

d) **Les participants se présentent eux-mêmes** : prénom seulement

## 2) Revoir les concepts publicitaires (20 minutes)

a) **Aperçu de la marche à suivre** : Le Gouvernement du Canada prévoit mener une campagne publicitaire, et il a élaboré quatre concepts différents pour la conception des publicités.

Je vais vous montrer les concepts publicitaires, un à la fois. Après chacun de ces concepts, je vous demanderai de répondre à un bref questionnaire portant sur vos réactions. Une fois que vous aurez vu tous les concepts, je solliciterai vos opinions sur les différents concepts publicitaires.

b) **Explication de la manière dont les concepts publicitaires ont été rendus** :

Les publicités que je vais vous montrer seraient dans les sites Web que vous pourriez visiter. On appelle ces publicités des publicités-bannières et elles apparaissent sur une page Web habituellement dans la partie supérieure de la page ou sur les côtés.

La publicité-bannière sera animée, ce qui signifie que vous verrez une série d'images qui bougent. La durée de ces publicités est d'environ 15 à 20 secondes. Il n'y aura aucune trame sonore dans ces publicités. Elles ne sont que visuelles.

Dans ces premières phases du développement du concept, les publicités que je vous montrerai n'ont pas d'animation. Pour chacune des publicités, je vous montrerai plutôt une série de 3 ou 4 images illustrant ce à quoi ressembleront les différentes scènes de la publicité. Je vais vous décrire l'apparence des publicités si elles étaient animées, mais vous devrez quand même vous servir de votre imagination pour vous créer une image de ces publicités. Je veux également connaître vos réactions d'après l'apparence de la publicité animée sous forme finie.

De plus, aux premières étapes du développement du concept, le graphisme dans les images que je vous montrerai est préliminaire. Les images utilisées vous donneront une idée de la

publicité finale, mais elles pourraient ne pas être les images exactes utilisées dans la publicité.

Afin d'évaluer ces produits, vous devrez penser à l'apparence d'une publicité-bannière animée sous forme finie qui paraîtra dans une page Web ou sur YouTube, et vous devrez réagir à ces publicités sur cette base. En pensant à ces publicités provisoires sous forme finie, veuillez vous concentrer sur les messages dans les publicités, les sentiments que vous ressentez en les regardant et à quel point vous croyez qu'elles seraient efficaces.

**c) Présentez le premier concept publicitaire (l'ordre sera alterné selon les groupes)**

Je vais vous montrer le premier concept d'une publicité-bannière pour site Web. Je vais vous le montrer deux fois. Comme je l'ai déjà mentionné, je vous décrirai ce à quoi la publicité animée ressemblerait. Après cela, je vous demanderai de répondre à un bref questionnaire. Voici les questions. **Projetez le questionnaire sur le concept publicitaire à l'écran et examinez-le.**

Après la deuxième présentation du concept publicitaire, veuillez distribuer le questionnaire.

[NOTE : le document à remettre comprendra deux pages – la première page sera le questionnaire et la deuxième page sera une version réduite du scénario]

- ◆ Ne vous inquiétez pas de l'orthographe ni de la grammaire, mais prenez des notes pour vous aider.
- ◆ Ne parlez pas les uns avec les autres de vos impressions des publicités, afin que chacun et chacune d'entre vous ayez le temps de formuler vos propres opinions avant d'écouter les opinions des autres participants.

**(Demandez aux participants de répondre au questionnaire)**

**d) Présentez les trois autres concepts publicitaires, en suivant la procédure ci-dessus**

**e) Demandez aux participants de répondre au questionnaire final sur les concepts publicitaires**

**Systeme de rotation:**

	<b>Toronto, 5 sept.</b>	<b>Vancouver 6 sept.</b>	<b>Montreal 6 sept.</b>
<b>Groupe 1</b>	Intermédiaires fiscaux F – No Place to Hide G – We're Upping Our Game N – CRA Numbers R – Connecting the Dots	Grand public G – We're Upping Our Game R – Connecting the Dots F – No Place to Hide N – CRA Numbers	Intermédiaires fiscaux G – We're Upping Our Game N – CRA Numbers R – Connecting the Dots F – No Place to Hide
<b>Groupe 2</b>	Fortuné R – Connecting the Dots N – CRA Numbers G – We're Upping Our Game F – No Place to Hide	Fortuné N – CRA Numbers G – We're Upping Our Game F – No Place to Hide R – Connecting the Dots	Grand public N – CRA Numbers F – No Place to Hide R – Connecting the Dots G – We're Upping Our Game

**Assignment des lettres aux publicités**

F No Place to Hide

G : We're Upping Our Game  
N : CRA Numbers  
R : Connecting the Dots

### 3) Faites un vote à main levée sur la capacité des publicités à attirer l'attention (5 minutes)

Pour m'aider à débiter, j'aimerais tout d'abord savoir quels sont les choix que vous avez faits dans le dernier questionnaire que vous avez rempli, c'est-à-dire quel concept publicitaire parmi les quatre est le plus susceptible d'attirer votre attention? Quel est votre deuxième choix? Quel est celui qui est le moins susceptible d'attirer votre attention?

(Faites un vote et servez-vous du modèle du vote pour décider de l'ordre de la discussion à l'Étape 4 ci-dessous)

### 4) Passer les concepts de la campagne en revue (55 minutes)

#### Pour chaque concept publicitaire :

Pour m'aider à débiter, j'aimerais tout d'abord savoir quelle est l'évaluation que vous avez donnée à la publicité. (Faites des votes pour la Q.7 dans le questionnaire à remplir par le répondant pour ce concept).

- Pourquoi avez-vous donné cette évaluation à la publicité? Quels sont les mots évoquant des émotions que vous avez écrits?
- Est-ce que la publicité attirerait votre attention? Pourquoi/pourquoi pas?
- Est-ce que vous pourriez cliquer sur la publicité pour obtenir plus de renseignements? Pourquoi/pourquoi pas?
- Est-ce que la publicité vous encouragerait à entreprendre toutes autres actions? Si c'est le cas, lesquelles? Si non, pourquoi pas?
- Est-ce que cette publicité a changé votre perception de ce que fait l'ARC de n'importe quelles façons? Dans l'affirmative, de quelle façon a-t-elle changé votre perception de l'ARC?
- La publicité porte sur quoi exactement? Selon vous, quels étaient les principaux messages ou idées de ce concept publicitaire?
- Qu'est-ce qui vous a plu? Et qu'est-ce qui vous a déplu, le cas échéant, ou qu'est-ce qui portait à confusion?

#### Sondez : Les images utilisées dans la publicité

Le titre

Autre texte

L'adresse URL (Sondez après que les participants auront vu les deux versions de l'URL) Certains des concepts publicitaires (concepts F, G et R) utilisent une adresse de site Web qui inclut « fraude fiscale », alors que le concept N utilise un site Web qui inclut « Payez votre part ». Lequel préférez-vous, et pourquoi?

Concept N = CRA Numbers : Dans les scènes n<sup>os</sup> 2 et 3 du document distribué, vous verrez que la publicité donne quelques statistiques. J'ai placé ces statistiques sur une diapositive [Projetez la diapositive avec les deux

statistiques]. Quelle a été votre réaction vis-à-vis celles-ci? Ont-elles eu un impact sur vous? Sont-elles crédibles? Y avait-il quelque chose qui portait à confusion ou qui était difficile à comprendre?

- À votre avis, qui est visé par ce concept publicitaire? Qu'est-ce qui vous donne cette impression?
- Est-ce un message important pour les Canadiens et Canadiennes comme vous? Pourquoi/pourquoi pas?
- Changeriez-vous quelque chose dans la publicité? Suggèreriez-vous de changer quelque chose, afin d'améliorer la publicité – comme par exemple, quelles autres choses, s'il y a lieu, pourraient être faites pour attirer davantage votre attention ou pour accroître la probabilité de cliquer sur la publicité pour obtenir plus d'informations?

**Note au modérateur sur les objectifs envisagés de la campagne publicitaire :**

- Sensibiliser davantage les gens sur les activités de l'ARC, afin de réduire la fraude fiscale, mettre en lumière les impacts et les conséquences.
- Sensibiliser davantage et susciter plus de visites à la page de la campagne.

## **5) Terminologie : Fraude fiscale par rapport à Évasion fiscale par rapport à l'évitement fiscal agressive (12 Minutes)**

Nous avons terminé de discuter des concepts publicitaires. Je veux maintenant connaître vos opinions sur certains termes qui pourraient être utilisés dans les publicités, dans l'adresse URL ou dans le site Web qui apparaîtrait si vous cliquez sur le lien indiqué dans la publicité.

Cela m'intéresse parce que, parfois, la terminologie fiscale peut être un peu difficile à comprendre. C'est important que le site Web utilise un langage qui soit clair et facile à comprendre.

Je vais distribuer une page montrant les trois versions d'une phrase qui pourraient figurer dans le site Web. La première partie de la phrase est la même pour les trois versions, mais la dernière partie est différente.

(Distribuez le questionnaire, lisez-le brièvement et demandez aux participants de le remplir. Dites-leur de ne pas parler pendant qu'ils répondent au questionnaire)

(Faites un vote sur la version qui est la plus appropriée)

### **Pour chacune des phrases, discutez des points suivants :**

- Qu'est-ce que cela signifie pour vous? Est-ce que cela signifie quelque chose de différent à part les autres phrases?
- Est-ce clair et facile à comprendre, ou pas vraiment?
- En général, est-ce la phrase appropriée à utiliser? Si non, quelle est la phrase qui serait la plus appropriée et quelles en sont les raisons?

**Sondez :** « Fraude fiscale » – Pour les publicités comme celles-là, à votre avis, est-ce trop percutant, juste bien ou pas assez percutant?

« Fraude fiscale » – En termes du ton de ce mot, diriez-vous que le ton de cette phrase est juste bien pour ces publicités ou croyez-vous qu'il est trop négatif pour les publicités comme celles-ci?

## 6) Terminologie : Lutter contre (7 minutes)

J'ai une autre question au sujet de la terminologie à utiliser dans le site Web.

Dans l'exercice que nous venons de terminer, la phrase que vous examiniez comportait le mot « combattre ». On pourrait utiliser comme autre mot, « lutter contre ». Donc, la phrase serait : *L'ARC lutte contre la fraude fiscale* ou *L'ARC lutte contre l'évasion fiscale*.

Que pensez-vous de l'utilisation de ce mot « lutter contre »? Que signifie-t-il pour vous? Est-ce un bon mot à utiliser dans ce contexte ou pas vraiment?

**Sondez :** À votre avis, la phrase « lutter contre » est-il surutilisé dans ce type de contexte ou pas vraiment?

Y va-t-il une phrase différente qui serait mieux que « lutter contre »? Si oui, quelle phrase serait mieux et pourquoi?

## 7) Attitudes vis-à-vis la fraude fiscale (5 minutes)

- a) À votre avis, qu'est-ce que la fraude fiscale? Croyez-vous que la fraude fiscale est un problème au Canada? Dans l'affirmative, de quelle façon?
- b) À votre avis, l'Agence du revenu du Canada en fait-elle assez pour combattre la fraude fiscale?
- c) Avez-vous entendu parler de l'évasion fiscale? Qu'avez-vous entendu à ce sujet? Est-ce que cela vous préoccupe?

## 8) Conclusion (1 minute)

Nous vous remercions d'être venu ici ce soir et de nous faire part de vos opinions.

Veuillez laisser tous les documents sur la table.

À la sortie, n'oubliez pas d'aller voir la personne à l'accueil pour signer et recevoir l'enveloppe contenant votre incitatif.

**Groupe 1 :** Un autre groupe attend pour participer à la même discussion. Veuillez ne pas discuter de tout ce qui se rapporte à ce que nous avons fait ici, afin d'assurer que les futurs participants n'ont pas d'autres informations comme ce fut votre cas avant notre discussion.

## Concept publicitaire F

- 1) Veuillez écrire tous les mots évoquant des émotions, qui décrivent votre réaction vis-à-vis ce concept publicitaire :

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- 2) À quel point la publicité est-elle susceptible d'attirer votre attention?
- |              |              |                 |                  |                  |
|--------------|--------------|-----------------|------------------|------------------|
| 1            | 2            | 3               | 4                | 5                |
| Certainement | Probablement | Pourrait ou non | Probablement pas | Certainement pas |

- 3) À quel point seriez-vous susceptible de cliquer sur le lien pour obtenir plus de renseignements? Veuillez encrer un chiffre.
- |              |              |                 |                  |                  |
|--------------|--------------|-----------------|------------------|------------------|
| 1            | 2            | 3               | 4                | 5                |
| Certainement | Probablement | Pourrait ou non | Probablement pas | Certainement pas |

- 4) Quel est le message ou le sens de cette publicité?

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- 5) Veuillez écrire tout ce qui vous plaît tout particulièrement de ce concept publicitaire :

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- 6) Veuillez écrire tout ce qui vous déplaît tout particulièrement de ce concept publicitaire ou, à votre avis, tout ce qui porte à confusion :

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- 7) Dans l'ensemble, en pensant à vos réactions vis-à-vis la publicité et comment elle est faite, diriez-vous que la publicité est ... Veuillez encrer un chiffre entre 1 et 5 :

1	2	3	4	5
Excellente	Bonne	Correcte	Pas très bonne	Mauvaise

## Concept publicitaire G

- 1) Veuillez écrire tous les mots évoquant des émotions, qui décrivent votre réaction vis-à-vis ce concept publicitaire :

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- 2) À quel point la publicité est-elle susceptible d'attirer votre attention?
- |              |              |                 |                  |                  |
|--------------|--------------|-----------------|------------------|------------------|
| 1            | 2            | 3               | 4                | 5                |
| Certainement | Probablement | Pourrait ou non | Probablement pas | Certainement pas |

- 3) À quel point seriez-vous susceptible de cliquer sur le lien pour obtenir plus de renseignements? Veuillez encercler un chiffre.

1	2	3	4	5
Certainement	Probablement	Pourrait ou non	Probablement pas	Certainement pas

- 4) Qu'en est-il de cette publicité?

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- 5) Veuillez écrire tout ce qui vous plaît tout particulièrement au sujet de ce concept publicitaire :

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- 6) Veuillez écrire tout ce qui vous déplaît tout particulièrement au sujet de ce concept publicitaire ou, à votre avis, tout ce qui porte à confusion :

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- 7) Dans l'ensemble, en pensant à vos réactions vis-à-vis la publicité et comment elle est faite, diriez-vous que la publicité est ... Veuillez encercler un chiffre entre 1 et 5 :

1	2	3	4	5
Excellente	Bonne	Correcte	Pas très bonne	Mauvaise



## Concept publicitaire N

- 1) Veuillez écrire tous les mots évoquant des émotions, qui décrivent votre réaction vis-à-vis ce concept publicitaire :

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- 2) À quel point la publicité est-elle susceptible d'attirer votre attention?
- |              |              |                 |                  |                  |
|--------------|--------------|-----------------|------------------|------------------|
| 1            | 2            | 3               | 4                | 5                |
| Certainement | Probablement | Pourrait ou non | Probablement pas | Certainement pas |

- 3) À quel point seriez-vous susceptible de cliquer sur le lien pour obtenir plus de renseignements? Veuillez encercler un chiffre.
- |              |              |                 |                  |                  |
|--------------|--------------|-----------------|------------------|------------------|
| 1            | 2            | 3               | 4                | 5                |
| Certainement | Probablement | Pourrait ou non | Probablement pas | Certainement pas |

- 4) Quel est le message ou le sens de cette publicité?

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- 5) Veuillez écrire tout ce qui vous plaît tout particulièrement de ce concept publicitaire :

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- 6) Veuillez écrire tout ce qui vous déplaît tout particulièrement de ce concept publicitaire ou, à votre avis, tout ce qui porte à confusion :

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- 7) Dans l'ensemble, en pensant à vos réactions vis-à-vis la publicité et comment elle est faite, diriez-vous que la publicité est ... Veuillez encercler un chiffre entre 1 et 5 :

1	2	3	4	5
Excellente	Bonne	Correcte	Pas très bonne	Mauvaise

## Concept publicitaire R

- 1) Veuillez écrire tous les mots évoquant des émotions, qui décrivent votre réaction vis-à-vis ce concept publicitaire :

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- 2) À quel point la publicité est-elle susceptible d'attirer votre attention?
- |              |              |                 |                  |                  |
|--------------|--------------|-----------------|------------------|------------------|
| 1            | 2            | 3               | 4                | 5                |
| Certainement | Probablement | Pourrait ou non | Probablement pas | Certainement pas |

- 3) À quel point seriez-vous susceptible de cliquer sur le lien pour obtenir plus de renseignements? Veuillez encrer un chiffre.
- |              |              |                 |                  |                  |
|--------------|--------------|-----------------|------------------|------------------|
| 1            | 2            | 3               | 4                | 5                |
| Certainement | Probablement | Pourrait ou non | Probablement pas | Certainement pas |

- 4) Quel est le message ou le sens de cette publicité?

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- 5) Veuillez écrire tout ce qui vous plaît tout particulièrement de ce concept publicitaire :

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- 6) Veuillez écrire tout ce qui vous déplaît tout particulièrement de ce concept publicitaire ou, à votre avis, tout ce qui porte à confusion :

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---

- 7) Dans l'ensemble, en pensant à vos réactions vis-à-vis la publicité et comment elle est faite, diriez-vous que la publicité est ... Veuillez encrer un chiffre entre 1 et 5 :

1	2	3	4	5
Excellente	Bonne	Correcte	Pas très bonne	Mauvaise

## Questionnaire final sur les concepts publicitaires

Les quatre concepts publicitaires étaient F, G, N et R.

- 1) Laquelle de ces publicités est la plus susceptible d'attirer votre attention? Veuillez écrire la lettre du concept publicitaire ci-dessous :

\_\_\_\_\_

- 1b) Pourquoi?

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- 2) Veuillez écrire la lettre du concept publicitaire qui est le deuxième plus susceptible d'attirer votre attention : \_\_\_\_\_

- 3) Veuillez écrire la lettre du concept publicitaire qui est le moins susceptible d'attirer votre attention : \_\_\_\_\_

- 4) Chacune des publicités comporte un lien menant à un site Web sur lequel les gens pourraient cliquer. Veuillez écrire la lettre du concept publicitaire sur lequel vous seriez le plus susceptible de cliquer pour obtenir plus de renseignements :

\_\_\_\_\_

## Quelle terminologie devrait être utilisée dans le site Web?

Il y a trois versions différentes pour compléter la phrase : *L'Agence du revenu du Canada lutte contre \_\_\_\_\_*

A. L'Agence du revenu du Canada lutte contre *la fraude fiscale*.

B. L'Agence du revenu du Canada lutte contre *l'évasion fiscale*.

C. L'Agence du revenu du Canada lutte contre *l'évasion fiscale et l'évitement fiscal agressif*

Veillez réfléchir à ces deux points :

- Que signifient les phrases pour vous? Par exemple, veulent-elles toutes dire la même chose ou veulent-elles dire différentes choses?
- La clarté et la facilité de compréhension

À votre avis, en général, quels termes sont les plus appropriés pour terminer la phrase?

A. *fraude fiscale*

B. *évasion fiscale*

C. *évasion fiscale et évitement fiscal agressif*

## Appendix D – Advertising Concepts

The following shows, for each concept, the frames shown to participants, and the description read to participants by the moderator.

### *Dots*

#### English *Dots* Concept



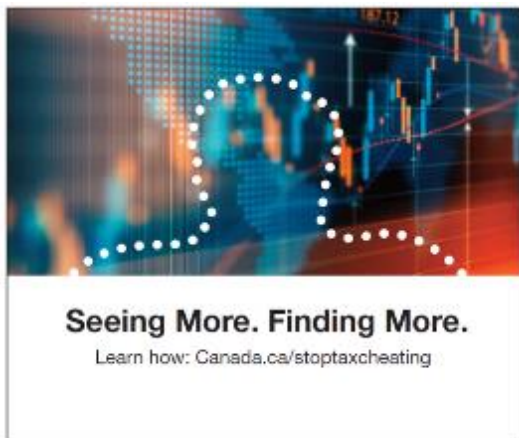
The opening image shows a background of computer codes in various colors, stock graphs, and a blue dotted portion of the map of the world. In the foreground, 3 white dots begin to appear on the left side in a line heading upwards and to the right. Text at the bottom says “Our new and better approaches”.



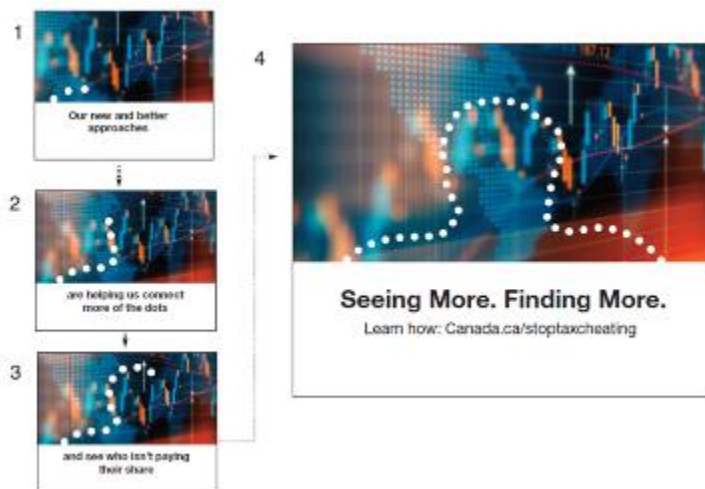
Then, “are helping us connect more of the dots”. The line of dots has grown to 8 and is no longer a line as it is beginning to transition into a shape.



Next “and see who isn’t paying their share”. The transition for the line of dots continues and has now created a semi-circle in the center.



In the final frame, the dots have completed the outline of a person’s head and shoulders, and the text at the bottom is replaced with “Seeing More. Finding More.” Below that it says, “Learn how: Canada.ca/stoptaxcheating. [read as “Learn how, pause, Canada dot ca slash stop tax cheating”]



Here’s all 4 frames, and they would be connected by the animation I’ve described. The text is, “Our new and better approaches (pause) are helping us connect more of the dots (pause) and see who isn’t paying their share. Seeing more. Finding more.” Canada dot ca slash stop tax cheating.

## French Dots Concept



L'arrière-plan de l'image d'ouverture est constitué de codes informatiques de différentes couleurs, de graphiques des actions boursières, et d'une partie de la carte du monde en pointillés bleus. À l'avant-plan, trois points blancs apparaissent du côté gauche, formant une ligne se dirigeant vers le haut, puis à droite. Le texte au bas de l'écran affiche « Nos nouvelles techniques plus efficaces ».



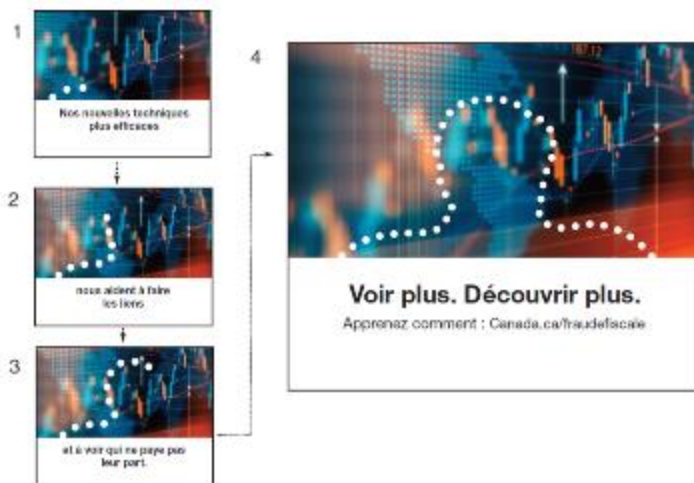
« Nous aident à faire les liens ». La ligne pointillée est maintenant constituée de huit points; elle ne forme plus une ligne, mais commence plutôt à prendre une autre forme.



« et à voir qui ne paye pas leur part ». La transformation de la ligne pointillée se poursuit et forme maintenant un demi-cercle situé au centre.



À la dernière image, les points prennent la forme d'une silhouette de la tête et des épaules d'une personne, et le texte en dessous est remplacé par « Voir plus. Découvrir plus ». Au bas, on peut lire : « Apprenez comment : Canada.ca/fraudefiscale ». [Lisez comme suit : « Apprenez comment, Canada point ca barre oblique fraude fiscale ».] « Nos nouvelles techniques plus efficaces Nous aident à faire les liens et à voir qui ne paye pas leur part. Voir plus. Découvrir plus. Apprenez comment, Canada point ca barre oblique fraude fiscale ».

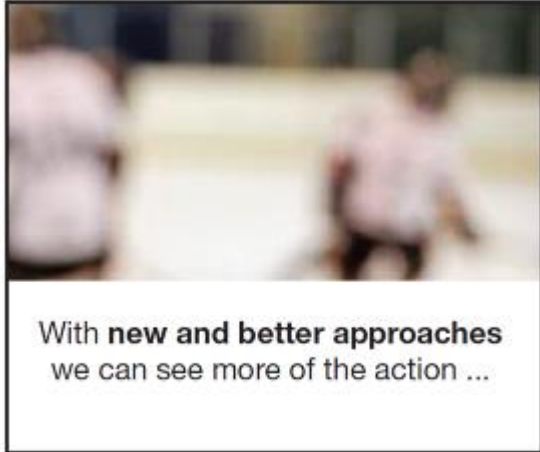


Voici les 4 images, et elles seraient reliées par l'animation que je viens de vous décrire. Le texte est « Nos nouvelles techniques plus efficaces Nous aident à faire les liens et à voir qui ne paye pas leur part. Voir plus. Découvrir plus. Apprenez comment, Canada point ca barre oblique fraude fiscale ».

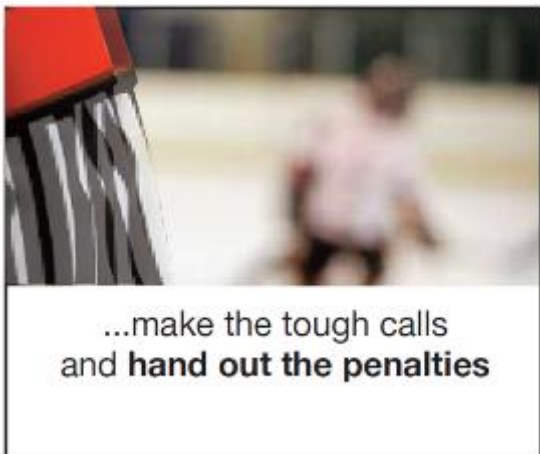
## Hockey

### English Hockey Concept

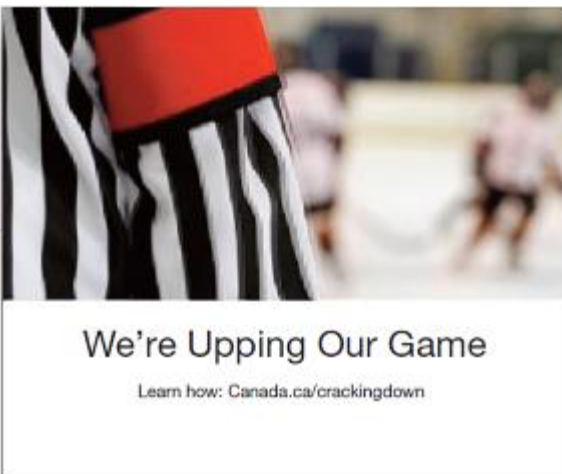




This concept begins with an out of focus image of a hockey rink and hockey players, At the bottom is the text, “With new and better approaches we can see more of the action dot-dot-dot”.



Then, “make the tough calls and hand out the penalties”. As this text appears, a referee’s orange-banded arm slowly comes into view in the foreground, becoming more and more in focus.



Finally, the referee’s orange-banded arm and part of his black and white jersey fully comes into focus, and occupies more of the ad. The text changes to “We’re Upping Our Game”, and below that it says

“Learn how: Canada.ca/crackingdown”. [read as “Learn how, pause, Canada dot ca slash cracking down”]



Here's all 3 frames, and they would be connected with animation I've described. The text is, “With new and better approaches we can see more of the action dot-dot-dot and make the tough calls and hand out penalties. We're upping our game. Canada.ca slash cracking down”

### French Hockey Concept



Ce concept est présenté à l'aide d'une image floue d'une patinoire et de joueurs d'hockey. Au bas s'affiche le texte : « Grâce à de nouvelles techniques plus efficaces nous voyons beaucoup mieux le jeu... (trois petits points) ».



...Et pouvons sévir au besoin, appliquant des pénalités. » Comme ce texte apparaît, le bras d'un arbitre arborant un brassard orange vient se placer lentement à l'avant-plan, devenant de plus en plus nettes».



Enfin, on aperçoit à l'avant-plan le bras de l'arbitre arborant un brassard orange et une partie de son chandail noir et blanc de façon nette. Le texte change pour « Gare à notre nouveau plan de match!», et en dessous, on lit « Apprenez comment : [Canada.ca/fraudedfiscale](http://Canada.ca/fraudedfiscale) ». [Lisez comme suit : « Apprenez comment : Canada point ca barre oblique fraude fiscale ».]



Voici les 4 images, et elles seraient reliées par l'animation que je viens de vous décrire. Le texte est « Grâce à de nouvelles techniques plus efficaces nous voyons beaucoup mieux le jeu... Et pouvons sévir au besoin, appliquant des pénalités. Gare à notre nouveau plan de match! Apprenez comment : Canada point ca barre oblique fraude fiscale ».

## **No Borders**

### **English No Borders Concept**



The opening frame contains a magnifying glass looking at blue numbers and computer codes 1's and 0's. The text "Tax Cheating knows no borders" begins appearing at the top of the frame.



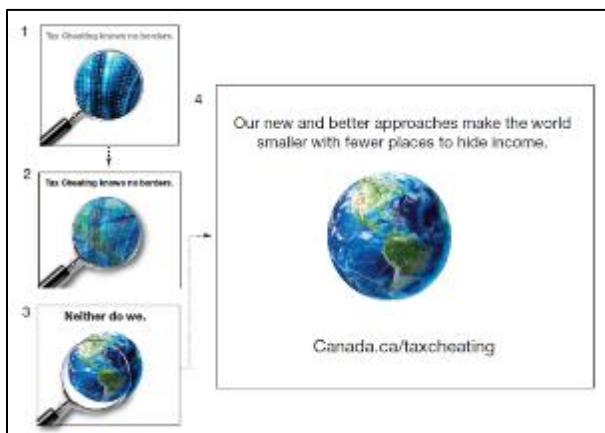
Slowly the text becomes darker, and the numbers under the magnifying glass begin transforming into an image of planet Earth.



As the transformation from numbers to Earth completes, the magnifying glass begins moving out of the frame and the text changes from "Tax cheating knows no borders" to "Neither do we."



In the final frame just the planet earth remains with the text "Our new and better approaches make the world smaller with fewer places to hide income." At the bottom is the URL Canada.ca/taxcheating appears. [read as "Canada dot ca slash tax cheating"]



Here's all 4 frames, and they would be connected by the animation I've described. The text is: "Tax Cheating knows no borders. Neither do we. Our new and better approaches make the world smaller with fewer places to hide income. Canada dot ca slash tax cheating"

## **French No Borders Concept**



L'image d'ouverture laisse voir une loupe qui scrute les chiffres et les codes machines binaires 1 et 0 de couleur bleue. Le texte « La fraude fiscale ne connaît pas de frontières » commence à s'afficher dans la partie supérieure de l'image d'ouverture.



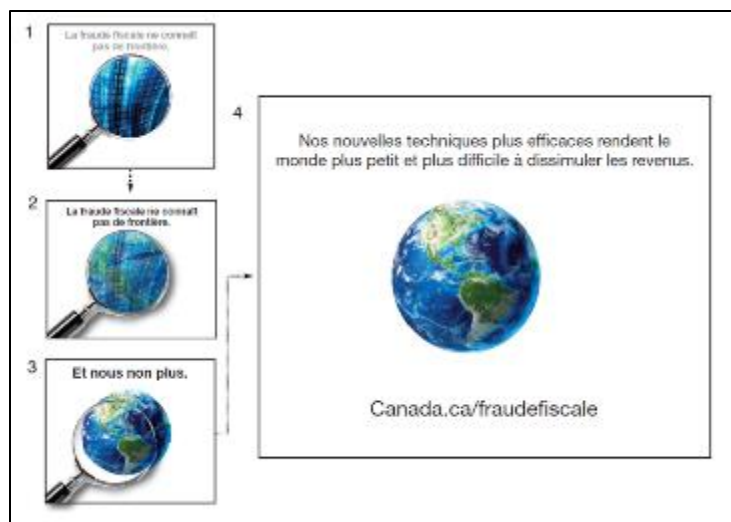
Lentement, le texte s'affiche, d'abord pâle, puis de plus en plus foncé. Les chiffres sous la loupe se transforment en une image de la planète Terre.



À mesure que les chiffres se transforment en planète Terre, la loupe se déplace vers l'extérieur de l'image et le texte affiché dans la partie supérieure de l'image, « La fraude fiscale ne connaît pas de frontières ET nous non plus ».



À la dernière image, il ne reste que la planète Terre, affichant le texte « Nos nouvelles techniques plus efficaces rendent le monde plus petit et plus difficile à dissimuler des revenus ». L'adresse URL [Canada.ca/fraudefiscale](http://Canada.ca/fraudefiscale) s'affiche dans la partie inférieure de l'image. [Lisez comme suit : « Canada point ca barre oblique fraude fiscale ».]



Voici les 4 images, et elles seraient reliées par l'animation que je viens de vous décrire. Le texte est « La fraude fiscale ne connaît pas de frontières. Et nous non plus. Nos nouvelles techniques plus efficaces rendent le monde plus petit et plus difficile à dissimuler des revenus. Canada point ca barre oblique fraude fiscale ».

## Numbers

### English Numbers Concept





The opening shows a person's hands typing on a laptop keyboard while various translucent graphs appear and float over top of the hands and laptop.



Slowly, at the top the text "In Fiscal 2017-2018" appears in a green box. Underneath the text "Audit Results were up" appears, together with a green box showing the number "38%". To the right of that image another phrase appears saying "from 2013-14 to a total of" and the number "\$13.6B". So by the end of this frame, the text says: "In Fiscal 2017-2018, audit results were up 38% from 2013-14 to a total of \$13.6 billion dollars."



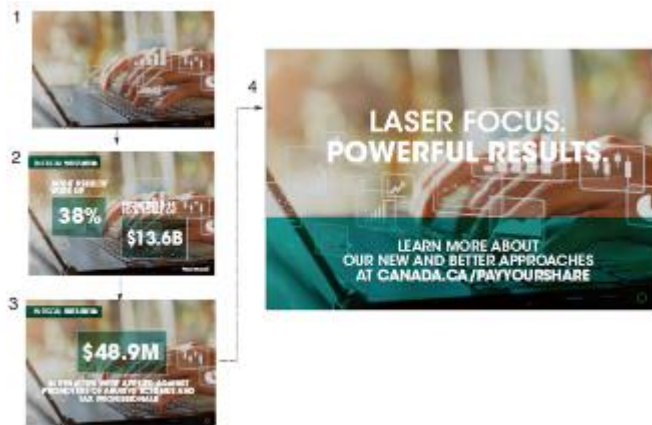
Then, all the text fades away, but the text at the top remains, "In Fiscal 2017-2018". A green box appears in the middle of the frame containing the number "\$48.9M", and text appears below that. So



overall it says, “In Fiscal 2017-2018, \$48.9 million dollars In penalties were applied against promoters of abusive schemes and tax professionals”.



In the final frame all text and green boxes fade away, and are replaced with a large bold statement, “Laser focus. Powerful results”. Below that it says, “Learn more about our new and better approaches at Canada.ca/payyourshare. [read as “Learn more about our new and better approaches at Canada dot ca slash pay your share”]



Here’s all 4 frames, and they would be connected by the animation I’ve described. The text is, “In Fiscal 2017-2018, audit results were up 38% from 2013-14 to a total of \$13.6 billion dollars. In Fiscal 2017-2018, \$48.9 million dollars in penalties were applied against promoters of abusive schemes and tax professionals. Laser focus. Powerful results.” And the website Canada dot ca slash pay your share.

## French Numbers Concept



À l'ouverture, on peut voir les mains d'une personne utilisant un clavier d'ordinateur portable, et différents graphiques transparents qui apparaissent et flottent au-dessus des mains et de l'ordinateur portable.



Lentement, le texte « Pour l'exercice 2017-2018 » s'affiche dans la partie supérieure, dans une boîte verte. En dessous, le texte « Les résultats de la vérification étaient en hausse de » s'affiche, en même temps qu'une boîte verte où est indiqué « 38 % ». À la droite de cette image, une autre phrase s'affiche, indiquant « de 2013 à 2014, atteignant un total de... », et le nombre « 13,6 milliards \$ ».



Ensuite, tout le texte s'estompe, sauf le texte du haut, « Pour l'exercice 2017-2018 ». Une boîte verte s'affiche au milieu de l'image avec le nombre « 48,9 M\$ ». et du texte apparaît en dessous : « en pénalités ont été attribuées aux promoteurs de stratagèmes abusifs et aux fiscalistes ».



À la dernière image, tous les textes et toutes les boîtes vertes s'effacent et sont remplacés par un énoncé en caractères gras et de grande taille, « Vision laser. Puissants résultats ». En dessous, on peut lire « Apprenez plus sur nous nouvelles techniques plus efficaces à Canada.ca/payezvotrepart ». [Lisez comme suit : « Apprenez plus sur nous nouvelles techniques plus efficaces Canada point ca barre oblique payez votre part ».]



Voici les 4 images, et elles seraient reliées par l'animation que je viens de vous décrire. Le texte est « Pour l'exercice 2017-2018, les résultats de la vérification étaient en hausse de 38% de 2013 à 2014, atteignant un total de 13,6 milliards \$. Pour l'exercice 2017-2018, 48,9 M\$ en pénalités ont été attribuées aux promoteurs de stratagèmes abusifs et aux fiscalistes. Vision laser. Puissants résultats. Apprenez plus sur nous nouvelles techniques plus efficaces Canada point ca barre oblique payez votre part ».