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du Canada

Non-Filer Benefit Letter Initiative – Qualitative Research

Final Report

Prepared for Canada Revenue Agency

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Canada 

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October 2018

This public opinion research report presents the results of focus groups conducted by Earnscliffe Strategy Group on behalf of Canada Revenue Agency. The research was conducted in September 2018.

Cette publication est aussi disponible en français sous le titre : Recherche qualitative sur l'initiative de lettres de prestations pour les non-déclarants.

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EXECUTIVE SUMMARY

Earnscliffe Strategy Group (Earnscliffe) is pleased to present this report to the Canada Revenue Agency summarizing the results of the qualitative research on the Non-Filer Benefit Letter Initiative.

The Minister of National Revenue is committed to “Ensuring that the Canada Revenue Agency (CRA) is a client-focused agency that will proactively contact Canadians who are entitled to, but are not receiving, tax benefits.” To meet this commitment, the Department embarked on a letter initiative encouraging low income non-filers to file an income tax and benefit return so that they could receive benefits to which they may be potentially entitled. The CRA wanted to better understand why certain individuals responded to the letter and others did not. The purpose of this research was to better understand whether there are any barriers or motivators to filing and what they are, as well as, changes that could be made to the letters to encourage more people to file. The total cost to conduct this research was \$63,391.30, including HST.

The objective of the research was to gauge the effectiveness of, and refine as necessary, the wording of the communication material that is being sent to recipients who have not filed their taxes. The specific objectives were to:

- discover what might be the reasoning behind people not filing their taxes;
- evaluate the two different letters being sent to non-filers; and in doing so
 - determine if they are clearly understood by the audience, credible, relevant and of value to the audience,
 - utilize the right tone, and
 - able to motivate the audience to act and file their taxes.

Earnscliffe also set out to explore any barriers; and, if so, what they were, as well as if the information provided in the letter was sufficient or overwhelming for the audience.

To meet these objectives, Earnscliffe conducted a series of eight focus groups in four cities across Canada: Halifax, NS (September 18); Toronto, ON (September 19); Calgary, AB (September 24); and, Montreal, QC (September 27). The focus groups in Montreal were conducted in French.

The focus groups were conducted with Canadians eighteen years of age and older. In each city, one focus group was conducted with participants who received a letter but did not file a return; the other was conducted with participants who received a letter and filed a return. However, given that some of the contact information was outdated, we were required to supplement recruits in Calgary and Montreal with members of the general population. For each group, we tried to ensure a mix of demographics including sexes, ages, and education levels.

It is important to note that qualitative research is a form of scientific, social, policy and public opinion research. Focus group research is not designed to help a group reach a consensus or to make decisions, but rather to elicit the full range of ideas, attitudes, experiences and opinions of a selected sample of participants on a defined topic. Because of the small numbers involved the participants cannot be expected to be thoroughly representative in a statistical sense of the larger population from which they are drawn and findings cannot reliably be generalized beyond their number.

The key findings from the research are presented below.

- **Unaided thoughts and feelings about filing taxes tended to be more negative than positive.** Those who typically relied on others to file their taxes or who were tech-savvy and comfortable filing their taxes online, tended to have neutral to positive thoughts. Those who expressed negative thoughts and feelings tended to complain about a lengthy, time-consuming process; confusion and uncertainty as to what can and cannot be claimed; and, frustration in dealing with the CRA.
- **The overwhelming majority of participants did not recall receiving one of the benefits letters from CRA.** Of the handful who did, they described receiving it, skimming it, and recycling it once they discerned the intent of the letter (to encourage them to file their taxes). There was only one individual (across all of the groups) who claimed that receiving the letter was a helpful reminder that encouraged them to file their taxes right away.
- **Though most did not recall receiving the letters, there was consensus that when one does receive something from CRA in the mail, it is felt to be important and something that likely requires their attention.**
- **In this sense, the majority of participants deemed the letters to be credible.** The CRA logo was visible and recognizable and the overall graphics, font, and general layout was typical of Government communications.
- **However, it is important to note that many participants found the content to be overly promotional which made participants question the credibility of the letter and CRA’s intent.** When participants were asked to describe the main message of the letters, most described them as a reminder to file their taxes under the guise of an invitation to earn credits and financial benefits.
- **Participants attributed this perception to a sense that the letters did not appear to be personalized or relevant to every individual; described as a form letter.** For example, participants who were not parents or who were high income earners felt that the child and/or GST/HST credits promoted in the letters did not apply to them. This disconnect caused confusion in that most questioned the point of the letter. It also caused frustration because most were under the impression CRA knows enough about them (i.e., what their annual income is and whether they had kids) to be able to tailor the letter. Many came away feeling that if the point of the letter was to remind and encourage people to file their taxes, the CRA could be more to the point and simply state something to the effect of “Our records indicate you did not file your taxes for 2015.”
- **When asked which letter they preferred, most tended to lean towards Letter 2. Participants described Letter 2 as being clearer, inviting to read, and visually appealing.** They explained that having the credits and benefits centred on the letter helped accentuate and draw their attention to those aspects of the letter. They also felt that Letter 2 provided more clarity around eligibility of each credit/benefit. The addition of information about the benefits calculator and volunteer tax completion services was new information for most and particularly interesting. Indeed, these two services were very much in line with what participants suggested when asked how the CRA could help improve with personal tax preparation.
- **Reactions to Letter 1 were neutral to negative.** Participants felt Letter 1 came off as more of a sales pitch than informational letter. There were many who found it difficult to determine the ‘call to action’ of the letter. Most found the credits and benefits sections to be particularly confusing particularly in terms of eligibility which bolded ‘child’ throughout and gave the impression one must have children to be eligible for all of the

credits and benefits mentioned. Of the few participants who preferred Letter 1, their reasoning included that it looked more professional and serious.

Research Firm:

Earnscliffe Strategy Group Inc. (Earnscliffe)
Contract Number: 46575-193626/001/CY
Contract award date: August 17, 2018

I hereby certify as a Senior Officer of Earnscliffe Strategy Group that the deliverables fully comply with the Government of Canada political neutrality requirements outlined in the Policy on Communications and Federal Identity and the Directive on the Management of Communications. Specifically, the deliverables do not include information on electoral voting intentions, political party preferences, standings with the electorate or ratings of the performance of a political party or its leaders.

Signed: 

Date: October 19, 2018

Stephanie Constable
Principal, Earnscliffe

SOMMAIRE

La société Earnscliffe Strategy Group (Earnscliffe) est heureuse de présenter ce rapport à l'Agence du revenu du Canada. Il fait la synthèse des résultats d'une recherche qualitative sur l'initiative des lettres de prestations à l'intention des non déclarants.

La ministre du Revenu national s'est engagée à faire en sorte que l'ARC soit « une agence axée sur la clientèle qui communique de façon proactive avec les Canadiens et les Canadiennes qui ne reçoivent pas les économies d'impôts auxquelles ils ont droit ». Pour respecter cet engagement, le ministère a lancé une initiative en envoyant des lettres aux non déclarants à faible revenu pour les inciter à produire une déclaration de revenus et de prestations afin de se prévaloir des prestations fiscales auxquelles ils pourraient avoir droit. L'ARC voulait mieux connaître les raisons qui ont poussé certaines personnes à répondre ou non à la lettre. Le but de cette enquête était de mieux évaluer s'il y avait des obstacles et des facteurs de motivation pouvant influencer la production d'une déclaration fiscale et à les cerner. De même, elle s'est attachée à déterminer quelles modifications pourraient être apportées aux lettres pour encourager davantage de personnes à soumettre leurs déclarations. Le montant total dépensé pour effectuer cette recherche s'élève à 63 391,31 \$ (TVH incluse).

Cette étude visait à mesurer l'efficacité du libellé utilisé dans le matériel de communication envoyé aux destinataires n'ayant pas encore soumis leurs déclarations de revenus et à l'affiner, si nécessaire. Les objectifs précis étaient de :

- Découvrir quel raisonnement pousse certaines personnes à ne pas produire leurs déclarations;
- Faire l'évaluation des deux lettres différentes envoyées aux non déclarants; et ce faisant
 - Établir si elles sont clairement comprises par le public cible, si elles sont crédibles, pertinentes et valables à leurs yeux,
 - Si elles adoptent le ton qui convient, et
 - Si elles sont en mesure d'inciter le public cible à l'action et à soumettre ses déclarations de revenus.

Earnscliffe a également examiné le matériel pour établir s'il comportait des barrières et, le cas échéant, les identifier. La firme s'est aussi attardée aux renseignements fournis dans la lettre afin de déterminer si le public cible juge qu'ils sont suffisants ou s'il peine à s'y retrouver.

Pour répondre à ces objectifs, Earnscliffe a organisé une série de huit groupes de discussion dans quatre villes réparties dans l'ensemble du Canada, soit à Halifax, N-É (18 septembre); Toronto, ON (19 septembre); Calgary, AB (24 septembre); et Montréal, QC (27 septembre). La rencontre de Montréal s'est déroulée en français.

Les groupes de discussion ont été menés auprès de Canadiens âgés de 18 ans et plus. Dans chaque ville, un groupe de discussion s'est tenu avec des participants qui ont reçu une lettre, mais n'ont pas soumis de déclaration fiscale, et un autre s'est déroulé auprès de participants qui ont reçu une lettre et produit leur déclaration. Cela dit, étant donné que certaines des coordonnées étaient obsolètes, nous avons dû recruter de nouveaux participants à Calgary et à Montréal auprès de la population générale. Dans chaque groupe, nous avons veillé à assurer une représentativité démographique diversifiée, en fonction du sexe, de l'âge et du niveau d'éducation

Aux fins du présent rapport, il convient de mentionner que la recherche qualitative est une forme de sondage d'opinion publique dont les dimensions sont scientifiques, sociales et politiques. La recherche à l'aide de groupes

de discussion n'est pas conçue pour aider un groupe à parvenir à un consensus ou à prendre des décisions, mais vise plutôt à faire le tour complet d'une question et à recueillir auprès des participants un ensemble d'idées, d'attitudes, d'expériences et d'opinions sur un sujet donné. En raison du nombre restreint de personnes interrogées, on ne peut pas s'attendre, sur le plan statistique, à ce que ces dernières soient pleinement représentatives de l'ensemble de la population dont elles proviennent. Les résultats ne peuvent donc pas faire l'objet de généralisations au-delà du nombre de participants.

Les principaux résultats de cette enquête sont présentés ci-dessous.

- **Les pensées et les émotions spontanées à propos de la production d'une déclaration de revenus ont eu tendance à être plus négatives que positives.** Les participants qui comptent généralement sur d'autres personnes pour soumettre leurs déclarations, tout comme ceux qui maîtrisent bien les nouvelles technologies et se sentent aptes à soumettre leurs déclarations en ligne avaient tendance à avoir des pensées neutres ou positives. Ceux qui ont exprimé des pensées et des émotions négatives avaient tendance à se plaindre de la longueur du processus, qu'ils ont aussi jugé fastidieux; de la confusion et de l'incertitude qu'il générait quant à ce qu'il est possible de réclamer ou non; et de la frustration ressortant des contacts avec l'ARC.
- **La grande majorité des participants ne se sont pas rappelés avoir reçu l'une des lettres de prestation de l'ARC.** Les quelques personnes qui l'ont reçue ont attesté l'avoir ouverte et parcourue avant de la recycler, après avoir pris connaissance de l'objet de la lettre (les incitant à soumettre leur déclaration fiscale). Une seule personne (parmi tous les groupes) a affirmé que la réception de la lettre s'était avérée un rappel utile qui l'a encouragée à produire sa déclaration de revenus immédiatement.
- **Même si la plupart ne se souvenaient pas avoir reçu les lettres, ils se sont entendus pour dire avoir l'impression que lorsqu'une personne reçoit quelque chose de l'ARC par la poste, il s'agit de quelque chose d'important qui nécessite leur attention.**
- **Dans ce sens, la majorité des participants ont estimé que les lettres étaient crédibles.** Le logo de l'ARC était visible et reconnaissable et selon eux, le graphisme, les polices de caractère et la présentation générale étaient typiques du genre de communications gouvernementales.
- **Cependant, il est important de noter qu'ils ont été nombreux à trouver le contenu trop promotionnel, ce qui les a amenés à douter de la crédibilité de la lettre et de l'intention de l'ARC.** Lorsqu'on leur a demandé de décrire le message principal de la lettre, la plupart ont répondu qu'ils l'ont vu comme un rappel les incitant à soumettre leur déclaration, sous le couvert d'une invitation à profiter de crédits ou d'avantages financiers.
- **Les participants ont attribué cette perception au sentiment d'avoir reçu des lettres qui ne semblaient ni personnalisées ni adaptées à chaque individu; selon eux, elles avaient l'apparence de lettres types.** Par exemple, les participants qui n'étaient pas des parents ou qui avaient un revenu élevé ont pensé que les crédits pour enfant ou la TPS/TVH mentionnés dans les lettres ne s'appliquaient pas à leur situation. Cette discordance a semé la confusion en ce sens que la plupart remettaient en question la pertinence de la lettre. Cela a également engendré de la frustration : la plupart étaient d'avis que l'ARC en savait assez sur eux (c'est-à-dire leur revenu annuel et s'ils avaient des enfants) pour être en mesure de personnaliser la lettre. Plusieurs ont eu l'impression que si l'objet de la lettre était de rappeler aux gens de produire leurs déclarations et de les encourager à le faire, l'ARC pourrait être plus précise et simplement indiquer quelque chose comme : « Nos dossiers indiquent que vous n'avez pas rempli votre déclaration de revenus pour 2015 ».

- **Lorsque l'on a demandé aux participants quelle lettre ils préféraient, la plupart ont eu tendance à choisir la deuxième lettre. Elle leur a semblé plus claire, invitait à la lecture en plus d'être attrayante sur le plan visuel.** Ils ont expliqué comment le fait que les renseignements sur les crédits et prestations aient été centrés dans le corps de la lettre a contribué à éveiller et à attirer leur attention sur ces aspects. Ils ont aussi affirmé que la deuxième lettre leur semblait plus claire concernant les critères d'admissibilité pour chaque crédit et prestation. L'ajout de renseignements sur le calculateur des prestations et sur les comptoirs d'impôts gratuits était une information nouvelle et particulièrement intéressante aux yeux de la plupart d'entre eux. En effet, ces deux services correspondaient tout à fait à ce que les participants ont suggéré lorsqu'on leur a demandé quelles améliorations l'ARC pourrait apporter afin d'aider la population à mieux se préparer à remplir leurs déclarations de revenus.
- **Les réactions à la première lettre étaient neutres ou négatives.** Les participants ont eu l'impression qu'elle ressemblait davantage à un baratin publicitaire qu'à une lettre d'information. Plusieurs ont affirmé avoir trouvé difficile de cerner « l'appel à l'action » dans la lettre. La plupart ont déclaré que la section sur les crédits et prestations, tout particulièrement, avait été source de confusion en ce qui a trait à l'admissibilité parce que le mot « enfant » avait été mis en caractères gras partout, donnant l'impression qu'un individu se devait d'avoir des enfants pour bénéficier de toutes les prestations et les crédits mentionnés. Les quelques participants qui ont affirmé avoir préféré la première lettre l'ont fait en raison de l'apparence plus professionnelle et plus sérieuse qu'elle présentait.

Firme de recherche :

Earnscliffe Strategy Group Inc. (Earnscliffe)
Numéro de contrat 46575-193626/001/CY
Date de passation du marché : 17 août 2018

En tant que représentant d'Earnscliffe Strategy Group, j'atteste par la présente que les produits livrables se conforment entièrement aux exigences en matière de neutralité politique du gouvernement du Canada exposées dans la Politique sur les communications et l'image de marque et dans la Directive sur la gestion des communications. Plus précisément, les produits livrables ne comprennent pas d'information sur les intentions de vote électoral, les préférences quant aux partis politiques, les positions des partis ou l'évaluation de la performance d'un parti politique ou de ses dirigeants.

Signature : 

Date: 19 octobre 2018

Stephanie Constable
Partenaire, Earnscliffe

INTRODUCTION

Earnscliffe Strategy Group (Earnscliffe) is pleased to present this report to Canada Revenue Agency (CRA) summarizing the results of the qualitative research on the Focus Testing of CRA Benefit Letter Initiative.

The Minister of National Revenue is committed to “Ensuring that the Canada Revenue Agency (CRA) is a client-focused agency that will proactively contact Canadians who are entitled to, but are not receiving, tax benefits.” To meet this commitment, the Department embarked on a letter initiative encouraging non-filers to file an income tax and benefit return so that they could receive benefits to which they may be potentially entitled. The CRA wanted to better understand why certain individuals responded to the letter and others did not.

The specific objectives of the research were to gauge the effectiveness of the communication materials that was sent to recipients, including:

Why individuals are or are not filing?

Evaluate the letters to determine if they are:

Clearly understood by the audience;

Credible, relevant and of value to the audience;

Utilize the right tone; and,

Able to motivate the audience to take personal action(s).

Are there any barriers; and, if so, what are they?

Is there enough or too much information on the letters?

To meet these objectives, Earnscliffe conducted a series of eight focus groups in four cities across Canada: Halifax, N.S (September 18); Toronto, ON (September 19); Calgary, AB (September 24); and, Montreal, QC (September 27). The focus groups in Montreal were conducted in French.

The focus groups were conducted with Canadians eighteen years of age and older. In each city, one focus group was conducted with participants who received a letter but did not file a return; the other was conducted with participants who received a letter and filed a return. However, given that some of the contact information was outdated, we were required to supplement recruits in Calgary and Montreal with members of the general population. For each group, we tried to ensure a mix of demographics including sexes, ages, and education levels.

All sessions were approximately two hours in length beginning at 5:30 pm or 7:30 pm across all locations. Participants received a \$100 honorarium in appreciation of their time.

Please refer to the Appendix of this report for all relevant screening and qualifications criteria as well as the focus group discussion guide and benefit letters.

It is important to note that qualitative research is a form of scientific, social, policy and public opinion research. Focus group research is not designed to help a group reach a consensus or to make decisions, but rather to elicit the full range of ideas, attitudes, experiences and opinions of a selected sample of participants on a defined topic. Because of the small numbers involved the participants cannot be expected to be thoroughly representative in a statistical sense of the larger population from which they are drawn and findings cannot reliably be generalized beyond their number.

- Uncertainty around what can and/or cannot be claimed. This sentiment was encapsulated in mentions such as: “complicated”, “deductions”, “difficult”, “tax bracket”, “confusion” and “declarations”.
- Frustration with the requirement to file taxes annually. For example, those who used the words “unfair”, “highway robbery”, “fraud”, “monitoring”, “angry” and “owe money” questioned why the Government was not deducting the right amount of taxes from each paycheque, removing the need for annual tax reconciliations.
- Challenges dealing with the CRA, which had become a disincentive for some to file their taxes. Specific mentions to this effect included: “bullies”, “fearful”, “stressful”, “anxiety” and “frustrating”. Some described having called CRA’s 1-800 number and not being able to speak to a representative or were put on hold for an unreasonable amount of time. Others complained of having received conflicting information from different agents. The most problematic were frustrations expressed by those who had unresolved inquiries/cases with CRA or those who had been audited in the past, were now fearful of CRA and anxious about reliving that negative experience, and therefore choose not to file each year.

Interestingly, those who tended to have more neutral to positive word associations were often those who relied on someone else to file their taxes or those who consider themselves to be technology-savvy and comfortable completing their taxes online.

Positive word associations included:

- Reliance on an accountant and/or comfort using online software to file taxes every year which were encapsulated by: “accountant”, “online software”, “simple”, “organized”, “numbers”, “write off” and “thorough”.
- Anticipation of receiving a “refund” or “return”. This also included a sense that the process was “satisfying” and would result in money participants could use towards “trips”.
- That the process was done on an “annual” basis and was “important”.

Participants were then asked to discuss the process by which they used to file taxes every year. The following table summarizes the key advantages and disadvantages of each process, discussed in more detail below:

Accountant/Someone else	Online Software	Paper
<ul style="list-style-type: none"> ✓ Tax experts ✓ Simple, efficient ✓ Transfer of accountability (especially if audited) 	<ul style="list-style-type: none"> ✓ At tax filer’s disposal ✓ Intuitive 	<ul style="list-style-type: none"> ✓ At tax filer’s disposal ✓ Paper record ✓ No cost
<ul style="list-style-type: none"> ✗ Expensive 	<ul style="list-style-type: none"> ✗ Requires a computer and knowledge of income taxes ✗ Cost for software 	<ul style="list-style-type: none"> ✗ Time consuming ✗ Requires knowledge of income taxes

Those who indicated that they typically rely on someone else, particularly an accountant, to file their taxes explained that they did so for the peace of mind in knowing that their taxes were completed correctly and that any credits/benefits or write offs to which they were eligible were captured. Participants also described it as a shift in responsibility for ensuring the accuracy of the information which they felt would be particularly helpful if they were audited. Participants felt that the toughest part of this process was having to gather up all of the relevant paperwork and booking an appointment to meet to discuss their taxes. The main drawback they offered was that accountants can be “expensive”.

Those who indicated that they usually complete their own taxes using the online software explained that they did so because of the cost savings (as opposed to contracting an accountant) and because they trust themselves better than anyone to know what they are or are not eligible for. Many added that their taxes are fairly straightforward and described the online software as being intuitive – leading the user to the appropriate boxes of information that are required for completion. The main drawbacks participants offered for this filing option included: requirement of a computer; perception that one needed to be tech-savvy to be able to complete their taxes online; and, and knowledge of which credits, benefits, and/or write offs they were eligible for.

Like those who file their own taxes online, those who indicated that they prefer to file their taxes on paper did so primarily because they trust themselves better than anyone to know what they are or are not eligible for. They also praised the fact that there were no costs associated with paper filing and that they had a paper record of their filings (and did not have to rely on electronic submission/records).

Those who do not file taxes every year provided a variety of reasons that were quite specific and individual which suggests non-filers cannot necessarily be generalized. For example, there were a couple of participants for whom it was beyond their control because they had contracted someone new to file their taxes and for whatever reason, that person did not submit their taxes. A couple of participants still had outstanding claims with CRA that they were waiting to resolve and had decided not to file until the claims were resolved. One participant spoke of having been through a stressful series of interactions with CRA in which CRA was requiring them to prove they had children (for whom they had claimed benefits in the past). Finally, there were a handful of participants who indicated that given their personal economic situations, and the fact they were always owed some money, the time and effort required to file taxes did not outweigh the benefit they would receive from CRA.

When asked what the CRA could do to help Canadians with the tax filing process, a number of suggestions were provided, many of which the CRA is currently doing:

- Create a series of YouTube video tutorials to educate Canadians on how to file their taxes.
- Make available free online software on CRA’s website that is CRA-approved and standardized. In fact, a number of participants criticized the CRA (and the Government) for requiring Canadians to complete annual income taxes without providing them with the necessary tools to do so.
- Lead income tax clinics in communities across the country.
- Make available volunteers to help do taxes.
- Encourage high schools to teach students about their responsibility to file income taxes annually and teach them how to do it.

Specific Reactions to the Letters

The primary focus of the discussions was to gauge participant reactions to the two Benefits Letters. Discussions focused on whether the letters were clear, credible, used an appropriate tone, and were able to motivate participants to take action.

While each letter will be discussed in turn below, we would make the following overarching observations common to both letters.

Very few participants, including both filers and non-filers, remembered having received either letter from CRA. Of the few who did, a number explained that they read the letter quickly, ascertained that they were still in arrears, and did not action the letter. Only one participant across all of the groups indicated that they proceeded to file their taxes as a result of receiving the letter; that it served as a helpful reminder to file their taxes. This participant was one of the non-filers who normally file their taxes but had relied on someone new and was unaware that their taxes were not filed that year until they received the letter.

While recall of these letters was very low, most indicated that when they receive something from CRA, particularly in the mail, they tend to pay attention and assume something is required of them. Participants pointed to and recognized the CRA and Government of Canada logos. There was also a sense that from a visual standpoint, the font and general layout of both letters were typical of Government communications in that they were not all that graphic, colourful, or visually appealing. For these reasons, the letters were deemed credible.

However, there was definitely a sense, across all of the groups, that the letters were a little promotional in their approach which caused many participants to question the credibility. When asked the main message of the letters, participants suggested that the letters were a reminder to file their taxes under the guise of an invitation to earn credit and benefit money. In fact, there was an assumption that CRA was doing this to collect money from non-filers who participants believe are high income earners trying to avoid paying taxes.

This was compounded by a sense that the letters were form letters and not necessarily applicable to most participants. Many of the participants were not necessarily the target audience for the Non-Filer Benefit Letter Initiative given that it targets those with low income and individuals who have children. Filers and non-filers who did not have children and/or were high income earners, and therefore ineligible for either the Canada Child Benefit or GST/HST credit, complained that the form letter approach was impersonal and insincere. In fact, most assumed that CRA knows most of their personal information if for no other reason than previous income tax filings (i.e., what they earn annually and whether or not they have children). However, whether this information is up to date depends on when an individual last filed their tax return. Alternatively, most would have preferred a simple reminder that their taxes had not yet been filed.

Moreover, filers and non-filers with children and/or lower incomes argued that awareness of the Canada Child Benefit and GST/HST credit was high, arguing that people talk about these credits/benefits. Most believed that the proportion of Canadians unfamiliar with these credits/benefits was very low and perhaps limited to newcomers/immigrants, which made the generalized approach impersonal and unsatisfying.

A number of participants also questioned the CRA's decision not to include what they felt was critical information about reminding letter recipients of both the obligation of filing taxes every year and the repercussions of not doing so (i.e., interest charges, etc.).

When asked which letter they preferred, most tended to lean towards Letter 2. For this reason, we provide the following specific analysis of each letter beginning with Letter 2.

Letter 2

Overall, participants described Letter 2 as being clearer, inviting to read and visually appealing. Much of this sentiment was attributed to the format of the letter that provided more white space and differentiation allowing viewers to more easily discern the various information points. Participants also felt that the right parts of the letter were accentuated (in bold type).

The image below illustrates the areas participants found helpful (✓), unhelpful (✗), and confusing/unclear (?). Each of these is discussed in detail below.

The image shows a screenshot of a Canada Revenue Agency letter. At the top left is the CRA logo and name in both English and French. Below that, it says 'Undeliverable Mail Address' and a reference number '000002'. The taxpayer's name and address are listed: 'Taxpayer Name, 123 Rocky Road, RR 1, Cowtown AB T1A 2C0'. The main body of the letter starts with a green checkmark and the word 'IMPORTANT'. This is followed by a red 'X' and the text 'You might be missing out on benefits and credits!'. Below this, there are three bullet points, each starting with a green checkmark. The first bullet point says 'Our records show that you did not file an income tax and benefit return for 2015. If you file, you may be eligible to receive the benefits and credits below.' The second bullet point says 'Last year, over 21,000 taxpayers filed their tax returns after receiving this letter. They each got an average of more than \$1,200 in benefits and credits. This year, if you file, you could be one of them.' The third bullet point says 'The sooner you file, the sooner you will receive the benefits and credits for which you qualify.' A red 'X' is placed to the left of a dashed red box that encloses the following text: 'Canada child benefit. You could receive up to \$533.33 non-taxable each month per child under the age of 6, and up to \$450 non-taxable each month per child aged 6 to 17. Goods and services tax/harmonized sales tax (GST/HST) credit. You could receive up to \$280 (\$560 for couples) non-taxable per year and up to an additional \$147 per eligible child. Related provincial or territorial benefits and credits. We will determine your eligibility for each tax year that you file a return. To see how much you could get, go to canada.ca/benefits-calculator.' A green checkmark is placed to the right of the last sentence in the dashed box. Below the dashed box, there are three more bullet points, each starting with a green checkmark. The first says 'For more information on benefits and credits and how to apply, go to canada.ca/benefits or call 1-800-387-1193.' The second says 'You can use free software to send your return directly to us over the Internet. For a list of free software and web service options, go to canada.ca/netfile-software.' The third says 'If you have a low income and a simple tax situation, volunteers from the Community Volunteer Income Tax Program may be available to do your taxes for you, for free. To find if a tax preparation clinic is available near you, go to canada.ca/taxes-volunteer.' The letter ends with the sentence 'If you recently sent us your income tax and benefit return, thank you.' At the bottom left is the 'Canada' logo, and at the bottom right is the reference number 'T1114E(12)X'.

Canada Revenue Agency / Agence du revenu du Canada

Undeliverable Mail Address 000002

Taxpayer Name
123 Rocky Road
RR 1
Cowtown AB T1A 2C0

✓ **IMPORTANT**

✗ **You might be missing out on benefits and credits!**

✓ Our records show that you did not file an income tax and benefit return for 2015. If you file, you may be eligible to receive the benefits and credits below.

✗ Last year, over 21,000 taxpayers filed their tax returns after receiving this letter. They each got an average of more than \$1,200 in benefits and credits. This year, if you file, you could be one of them.

The sooner you file, the sooner you will receive the benefits and credits for which you qualify.

✓ ✗

Canada child benefit
You could receive up to **\$533.33** non-taxable each month per child under the age of 6, and up to **\$450** non-taxable each month per child aged 6 to 17.

Goods and services tax/harmonized sales tax (GST/HST) credit
You could receive up to **\$280** (\$560 for couples) non-taxable per year and up to an additional **\$147** per eligible child.

Related provincial or territorial benefits and credits
We will determine your eligibility for each tax year that you file a return.

To see how much you could get, go to canada.ca/benefits-calculator. ✓

✓ For more information on benefits and credits and how to apply, go to canada.ca/benefits or call 1-800-387-1193.

✓ You can use **free** software to send your return directly to us over the Internet. For a list of free software and web service options, go to canada.ca/netfile-software.

✓ If you have a low income and a simple tax situation, volunteers from the Community Volunteer Income Tax Program may be available to do your taxes for you, for free. To find if a tax preparation clinic is available near you, go to canada.ca/taxes-volunteer.

If you recently sent us your income tax and benefit return, thank you.

Canada

T1114E(12)X

HELPFUL (POSITIVE REACTIONS)


- ✓ The title, “Important”, was noticed and appreciated. Participants felt that it conveyed that they needed to pay attention to the letter. For some, however, there was a bit of a disconnect once they digested the rest of the information. Participants could accept that it was important to remind non-filers to file their taxes; they had a harder time accepting it was important to communicate that they may be missing out on credits/benefits as a means to file their taxes.
- ✓ The majority of participants appreciated the first sentence, “Our records show that you did not file an income tax and benefit return for 2015.” In fact, this was what participants understood to be the main message of the letter. It was deemed clear and to the point.
- ✓ Having the credits/benefits centred on the letter provided a visually pleasing break in the format and helped draw participants’ attention to that part of the letter. Moreover, participants felt that this letter provided a more concise and clear explanation of eligibility and payments associated with each credit/benefit. In fact, participants did not come away thinking that they had to have children to be eligible for these credits/benefits.
- ✓ Participants reacted very positively to the option “To see how much you could get, go to Canada.ca/benefits-calculator.” This was definitely something most were unaware of but something that would be of interest to them.
- ✓ Even more interesting was the offer of free software options online and volunteer assistance in tax preparation for low income earners which was new information for most. The volunteer service was especially appealing to non-filers who indicated they do not do their taxes every year because of the enormity of the task (even though they are likely owed money). Bear in mind these were very much in line with what participants volunteered when asked what CRA could do to help Canadians file their taxes every year.
- ✓ Participants appreciated the reference (in both letters) to CRA’s website and the 1-800 number for more information. In terms of the formatting of these references most felt that the 1-800 number should also be bolded in the letters (and not just the website address).

UNHELPFUL (NEGATIVE REACTIONS)

- ✗ The reference to “You might be missing out on benefits and credits!” while attention grabbing was felt to be misleading and added to the promotional tone of the letter.
- ✗ Participants were aware of the intent of the paragraph, “Last year, over 21,000 taxpayers filed their tax returns after receiving this letter. They each got an average of more than \$1,200 in benefits and credits. This year, if you file, you could be one of them.” but questioned the sincerity of the inclusion of this information. Many participants indicated that it would not motivate them to file their taxes to hear that others were motivated to do so. In fact, many were surprised that there were that many Canadians who do not file their taxes every year. Moreover, participants questioned whether it was misleading to quote an average claim amount which seemed unfair for those who would not receive the same amount (if anything at all).
- ✗ Those who reacted negatively to the benefits/credits section did so because they believed they were not eligible, and they questioned the approach of enticing recipients to file.

Letter 1

Overall, reactions to Letter 1 were slightly less positive. It seemed to come off as more of a sales pitch than Letter 2. Participants also had difficulty determining the ‘call to action’ of Letter 1.

 Canada Revenue Agency / Agence du revenu du Canada

Undeliverable Mail Address 000002

Taxpayer Name
123 Rocky Road
RR 1
Cowtown AB T1A 2C0

✓ X **You might be missing out on benefits and credits!**

✓ Our records show that you did not file an income tax and benefit return for 2015. As a result, you might be missing out on benefit and credit payments that are available to you.

✓ Filing a tax return is key to getting your benefits and credits. By filing your return, you might be eligible to receive the following:

X Canada child benefit
You could receive up to **\$533.33 tax-free each month per child.**

File your return and use My Account or Form RC66, Canada Child Benefits Application, to apply if you haven't already applied. If you received child benefits before, you don't need to re-apply; just file your return to continue receiving child benefits.

Goods and services tax/harmonized sales tax (GST/HST) credit
You could receive up to:
- **\$560 per year plus \$147 per eligible child** if you're part of a married or common-law couple
- **\$280 per year plus \$147 per eligible child** if you're single, separated, widowed, or divorced


You do not need to apply for this credit. We will determine your eligibility for the GST/HST credit for each tax year that you file a return.

Provincial and territorial benefits and credits
You do not need to apply separately for these. If you are eligible, we will send you your payment for each tax year that you file a return.

✓ To find out more about the benefit and credit payments you might be eligible to receive, including information on how to apply, go to canada.ca/benefits or call 1-800-387-1193. We will be happy to help you.

✓ It's easier than ever to file! You can use **free** software to send your return directly to us using the Internet. For a list of free software and web service options, go to canada.ca/netfile-software.

X If you recently filed your individual income tax and benefit return, we thank you.

 T1114E(12)X

HELPFUL (POSITIVE REACTIONS)

- ✓ Reactions to the title, “You might be missing out on benefits and credits!”, were both positive and negative. Those with positive reactions felt it was attention-grabbing and catchy. As with Letter 2, those with negative reactions felt that it was misleading and not in line with the main message of the letter (to encourage non-filers to file).
- ✓ Participants had the same positive reaction to the first sentence, “Our records show that you did not file an income tax and benefit return for 2015.” as they did in Letter 2.
- ✓ They also appreciated the sentence, “Filing a tax return is key to getting your benefits and credits.” It was short and to the point and came across as more informational (an important reminder) than promotional. Some thought that CRA’s letter could have simply included those two sentences along with information about why it is important to file every year and potential repercussions for not filing.
- ✓ The reminders about how to get more information on CRA’s website or 1-800 number were noticed and appreciated as was the information about the availability of free online software. Again, this was in line with participants’ suggestions for ways CRA could help.

UNHELPFUL (NEGATIVE REACTIONS)

- ✗ The most confusing and unhelpful element of Letter 1 was around the benefits and credits explanations. For the most part, this was attributed to confusion as to eligibility of each benefit/credit. One of the more problematic elements was the bolded reference to children in each benefit/credit which implied that only those with children were eligible for each, including the GST/HST credit. For this reason, many participants came away feeling that these benefits did not apply to them which added to their sense that these letters were not as tailored as they would have appreciated.
- ✗ The reference to, “File your return and use My Account or Form RC66...” was confusing to most and felt like they would have to do more work than they were prepared to do.
- ✗ The reference to “Provincial and territorial benefits and credits” was also a source of much confusion, but more in response to Letter 1 than Letter 2. Part of this could be attributed to the fact that the letters were presented in order beginning with Letter 1 in each group. However, the caveat of “Related” in Letter 2 seemed to help assuage some concerns participants raised that these credits were not applicable in all provinces. Furthermore, the language in Letter 2, “We will determine your eligibility for each tax year that you file a return” was much clearer than the language in Letter 1, “You do not need to apply separately for these.” This language caused a certain level of confusion in terms of what recipients were expected to do to apply for these benefits.
- ✗ Participants felt that the tone of the wording, “...we thank you.” of the last sentence was a little patronizing, with preference for the simplicity of Letter 2, “..., thank you.”.

CONCLUSIONS

Overall, the two benefit letters were met with generally neutral to negative reactions:

- Neutral in the sense that participants did not recall receiving either letter and did not appear to be motivated to take any action as a result of reading either letter.
- Negative in the sense that both letters came off as more promotional than informational and certainly seemed to be trying to entice non-filers, for whom the perception was that the benefits and credits mentioned in the letters would not apply, to file their taxes.

While no one questioned the authenticity of the letters – the CRA and Government of Canada were visible and recognized – there were certainly a number of questions related to the credibility. An important element of this view was the perception that the CRA already knows a lot about filers (based on previous filings), especially their annual income and whether they have children or not. The promotional, form letter approach, amplified their negative reactions. In the absence of a more tailored approach, most volunteered they would have preferred a shorter, more direct, reminder to file their taxes.

When asked to choose, participants seemed to prefer Letter 2. It was felt to be a little more visually appealing with helpful differentiation of the benefits/credits and more clarity in terms of eligibility and process for applying for each. Participants struggled to identify the call to action of Letter 1 which seemed to target parents.

Top of mind feelings toward filing taxes tended to be more negative than positive. Those with more positive feelings tended to be those who relied on tax experts which provided peace of mind or those who were tech-savvy and comfortable filing online. Those with more negative feelings tended to complain about a time consuming process, that was confusing (in terms of what can and cannot be claimed), and tense especially if dealing with CRA was required.

There was a lot of confusion as to why there was not an easier system for filing taxes. Participants were pleasantly surprised to learn in Letter 2 that there were volunteer services and free online software to help with tax preparation. These were certainly in line with their suggestions for ways CRA could help improve the process.

APPENDIX A: DISCUSSION GUIDE

English

INTRODUCTION

⌚=10 MIN

T=10 MIN

Moderator introduces herself and her role: role of moderator is to ask questions, make sure everyone has a chance to express themselves, keep track of the time, be objective/no special interest.

- The name of the firm the moderator works for, and the type of firm that employs them (i.e. an independent marketing research firm)
- The research purpose and research sponsor, described, at a minimum (in this case as the Government of Canada).
- Role of participants: speak openly and frankly about opinions, remember that there are no wrong answers and no need to agree with each other
- Results are confidential and reported all together/individuals are not identified/participation is voluntary.
- The length of the session (2 hours)
- The presence of any observers, their role and purpose, and the means of observation (one-way mirror, teleconference/webstreaming; colleagues viewing in the back room and listening in remotely)
- The presence and purpose of any recording being made of the session (audio and video taping of the discussion)
- Turn off cell phones for the duration of the discussion

Moderator will go around the table and ask participants to introduce themselves.

WARM-UP: GENERAL CONTEXT

⌚=30 MIN

T=40 MIN

Tonight, we are going to be discussing income taxes. For whatever reason, not everyone files their income taxes every year and while I understand you may or may not be comfortable discussing whether you do or don't, I'm going to ask you to set aside those insecurities for the purposes of our discussion tonight. CRA works hard to encourage people to file their taxes and we will be looking at some of the materials they have produced to do just that. Now before we look at those documents, I want to start off understanding your views towards income taxes generally.

To begin, on the paper in front of you, I would like you to write down one or two things that come to mind as it relates to filing your income taxes. Feel free to write down anything at all.

MODERATOR TO GO AROUND THE TABLE AND GET PARTICIPANTS TO EXPLAIN WHAT THEY WROTE DOWN.

- What did you write down? Why do you say that?
- [HANDS UP] Do you file your income taxes every year? Why or why not?

[FOR GROUPS WITH FILERS]

- How do you go about filing your taxes (probe: online or paper)? Why do you do it that way?
- Do you have help? If so, what kind of help? (friend, accountant, volunteer)

- How would you describe the overall process (probe: difficult or straight forward)? Why do you say that?
 - [IF DIFFICULT] What are some of the challenges/obstacles you have faced?

[FOR THOSE WHO HAVE NOT FILED THEIR TAXES]

- Why do you not file your taxes?
- Are there any specific challenges or obstacles preventing you from filing your taxes? If so, what are they?
- What could Canada Revenue Agency or the Government of Canada do to encourage you to file your taxes?

CONCEPT TESTING

⌚=70 MIN

T=110 MIN

Tonight, we're going to be reviewing a couple of letters that were sent out to Canadians who did not file their taxes for 2015.

MODERATOR TO REVIEW AND DISCUSS EACH LETTER SEPARATELY IN TURN BEGINNING WITH LETTER 1. THE FOLLOWING APPROACH WILL BE THE SAME FOR BOTH LETTERS.

[MODERATOR TO PASS OUT THE PAPER COPY OF THE LETTER AND ASK PARTICIPANTS TO DO AN INITIAL CURSORY REVIEW]

- [HANDS UP] Do you recall having received this letter?
[MODERATOR TO RECORD HOW MANY PARTICIPANTS ACKNOWLEDGE HAVING RECEIVED THE FIRST LETTER]
- When you receive this type of letter, do you read it right away?
- What were your first impressions of this communication? Does it give you the impression that it is important? Why or why not?
- Was it clear? Easy to understand? Did you know what was expected of you?
- Is it clear that it is asking you to take action? Why or why not?
- What did you do as a result of receiving this letter?

GROUP OF FILERS:

- Why did you file your taxes? What specifically motivated you to file your income tax return? Why?

GROUP OF NON-FILERS:

- Why did you not file your taxes?
- What was it about this letter that you did not find particularly motivating? Why?

[MODERATOR ASKS PARTICIPANTS TO REVIEW THE LETTER IN MORE DETAIL]

Now I would like you to review the letter in more detail. Please feel free to mark it up. I would ask that you note with a "v" any elements that you find particularly good or interesting (helpful information); note with an "X" any elements that you did not find particularly good or interesting; and, note with a "?" any elements you find particularly confusing or unclear.

Let's review how you marked up the letter.

- What are the elements that you noted with a "v"? Why is that? What do you like about that?
- What are the elements that you noted with a "X"? Why is that? What do you not like about that?
- What elements did you find confusing or unclear (?)?

In general...

- Was the letter credible/believable? Why or why not?
- What about the tone of the letter, was it appropriate? Why or why not?
- Ask about the language, is it clear?
- Is the message or the intent of the letter clear?
- What do you think about the tagline “**You might be missing out on benefits and credits!**” Does that say anything to you? Is there other wording or messaging that you would find more motivating or encourage you to keep reading the letter?
- Ask about layout, design. Is the right information in bold text. Should anything else be highlighted?
- In terms of the amount of information, do you feel there is too much, enough or not enough information in the letter? Why do you say that?
 - [IF NOT ENOUGH INFORMATION] What else would you have wanted to know? What else could/should CRA have indicated in the letter
- Is it appropriate for the Government of Canada to provide this kind of information? Why or why not?
 - [FOR LETTER 2 ONLY] – “Last year, over 21,000 taxpayers filed their tax returns after receiving this letter. They each got an average of more than \$1,200 in benefits and credits. This year, if you file, you could be one of them.” Is that information important? Did you find that interesting and/or motivating?
- [IF NOT MENTIONED SPONTANEOUSLY] Did anyone notice the reference to find out more about benefit and credit payments including how to apply on the canada.ca/benefits website?
 - Did anyone visit the website for more information? Did anyone apply via the website? Why or why not?
 - [FOR THOSE WHO VISIT THE WEBSITE] Were you able to get the information you needed?
 - [FOR THOSE WHO APPLIED VIA THE WEBSITE] How would you describe the process (probe: easy or difficult)? Why do you say that?
 - Should there be more information about how to file your taxes in the letter?
 - What about the toll-free number? Did anyone notice it? Did anyone call it? Why or why not?
 - [FOR THOSE CALLED THE TOLL-FREE NUMBER] How would you describe your experience? Why do you say that?

[FOR LETTER 2] “If you have a low income and a simple tax situation, volunteers from the Community Volunteer Income Tax Program may be available to do your taxes for you, for free. To find if a tax preparation clinic is available near you, go to canada.ca/taxes-volunteer.” Did you find this information useful? Should it be in the letter?

- What could CRA do to improve this letter? What should CRA put in the letter to encourage you to file your taxes? Why do you say that?
- **[FILERS]** So what was it about the letter that motivated you to file your taxes? What specifically motivated you to file your income tax return? Why?
- **[NON-FILERS]** So what was it about the letter that did not motivate you to file your taxes? Why?
 - What could have been improved to encourage you to file your taxes?
 - Is there something beyond this letter that is a barrier/obstacle to you filing your taxes? What are they?
 - Is there something else CRA could do to encourage you to file your taxes every year? Why?

REPEAT FOR LETTER 2

WRAP-UP

- Which letter did you prefer? Why?
- [IF NO PREFERENCE] What were the most important or your preferred elements in each letter? Why?
 - What would you like to see instead? Why?

CONCLUSION	⌚=10 MIN	T=120 MIN
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MODERATOR TO CHECK IN THE BACK ROOM AND PROBE ON ANY ADDITIONAL AREAS OF INTEREST.

- This concludes what we needed to cover tonight. We really appreciate you taking the time to come down here to share your views. Your input is very important.
- Before we conclude, do you have any last thoughts you want to provide Canada Revenue Agency or the broader Government of Canada?
- Reminder to those in the first group about reserving comments so as not to influence those waiting at reception for the next group.

French

INTRODUCTION**⌚=10 MIN****T=10 MIN**

Le modérateur/la modératrice se présente et décrit son rôle qui est de poser des questions, de s’assurer que tout le monde a la chance de s’exprimer, de respecter le temps imparti, d’être objectif (objective)/sans parti pris.

- Le nom de la firme pour laquelle le modérateur/la modératrice travaille et le type de firme qui les emploie (par ex., firme de recherche marketing indépendante).
- Brève description de l’objectif de la recherche et du commanditaire (dans ce cas-ci, le gouvernement du Canada).
- Rôle des participants : parler ouvertement et franchement de leurs opinions, se rappeler qu’il n’y a pas de mauvaises réponses et qu’ils n’ont pas à être d’accord avec les autres membres du groupe.
- Les résultats sont confidentiels et rapportés dans leur ensemble/les personnes ne sont pas identifiées/ la participation au groupe de discussion est volontaire.
- Durée de la séance (2 heures).
- Présence d’observateurs, leur rôle et leur objectif ainsi que les moyens d’observation (miroir sans tain, téléconférence/diffusion en continu; collègues assistant à la discussion depuis une autre salle et écoute à distance).
- Présence et but de tout enregistrement de la séance (audio et vidéo de la discussion).
- Éteindre les cellulaires pour la durée de la discussion.

Le modérateur/la modératrice demande à chaque participant de se présenter.

AMORCER LA DISCUSSION : CONTEXTE GÉNÉRAL**⌚=30 MIN****T=40 MIN**

Ce soir, nous allons discuter d’impôt sur le revenu. Pour certaines raisons, ce n’est pas tous les contribuables qui produisent leurs déclarations de revenus chaque année et bien que je comprenne que certains d’entre vous pourraient ne pas se sentir à l’aise d’en parler, je vous demanderais de laisser vos inquiétudes de côté pour les fins de notre discussion de ce soir. L’Agence du revenu du Canada (ARC) travaille fort pour amener les contribuables à soumettre leurs déclarations de revenus, alors nous examinerons quelques-uns des documents que l’Agence a produits à cet égard. Avant de commencer la discussion, j’aimerais d’abord connaître votre point de vue sur l’impôt sur le revenu en général.

D’abord, sur la feuille qui se trouve devant vous, veuillez écrire une ou deux choses qui vous viennent à l’esprit en ce qui concerne la production de votre déclaration de revenus. N’hésitez pas à noter quoi que ce soit.

LE MODÉRATEUR/LA MODÉRATRICE FAIT UN TOUR DE TABLE ET DEMANDE AUX PARTICIPANTS D’EXPLIQUER CE QU’ILS ONT ÉCRIT.

- Qu’avez-vous écrit? Pourquoi dites-vous cela?
- [LEVER LA MAIN] Produisez-vous une déclaration chaque année? Pourquoi ou pourquoi pas?

[POUR LES GROUPES DE DÉCLARANTS]

- Comment préparez-vous votre déclaration de revenus (vérifier : en ligne ou sur papier)? Pourquoi la produisez-vous de cette façon?

- Avez-vous de l'aide? Dans ce cas, quelle sorte d'aide? (ami, comptable, bénévole)
- En général, comment décririez-vous le processus (vérifier : difficile ou simple)? Pourquoi dites-vous cela?
 - [SI LA RÉPONSE EST 'DIFFICILE'] À quels genres de défis ou d'obstacles avez-vous été confronté?

[POUR CEUX QUI N'ONT PAS PRODUIT DE DÉCLARATION DE REVENUS]

- Pourquoi ne produisez-vous pas de déclaration?
- Y a-t-il des problèmes ou des obstacles qui vous empêchent de produire une déclaration de revenus? Si oui, lesquels?
- Que pourrait faire l'Agence du revenu du Canada ou le gouvernement du Canada pour vous encourager à produire une déclaration de revenus?

ÉVALUATION DU CONCEPT

⌚=70 MIN

T=110 MIN

Ce soir, nous allons passer en revue quelques lettres qui ont été envoyées à des contribuables canadiens qui n'ont pas produit de déclaration de revenus pour l'année 2015.

LE MODÉRATEUR/LA MODÉRATRICE PASSE CHAQUE LETTRE EN REVUE ET EN DISCUTE SÉPARÉMENT EN COMMENÇANT PAR LA LETTRE 1. LA DÉMARCHE SERA LA MÊME POUR LES DEUX LETTRES.

[LE MODÉRATEUR/LA MODÉRATRICE REMET UNE COPIE PAPIER DE LA LETTRE À CHACUN DES PARTICIPANTS ET LEUR DEMANDE DE L'EXAMINER RAPIDEMENT]

- [LEVER LA MAIN] Vous rappelez-vous avoir déjà reçu cette lettre?
[LE MODÉRATEUR/LA MODÉRATRICE INSCRIT LE NOMBRE DE PARTICIPANTS QUI RECONNAISSENT AVOIR REÇU LA PREMIÈRE LETTRE]
- Lorsque vous recevez ce genre de lettre, la lisez-vous immédiatement?
- Quelles sont vos premières impressions au sujet de cette communication? Vous donne-t-elle l'impression d'être importante? Pourquoi ou pourquoi pas?
- La lettre est-elle claire? Facile à comprendre? Saviez-vous ce qu'on attendait de vous?
- Est-ce clair, selon vous, qu'on vous demande d'agir? Pourquoi ou pourquoi pas?
- Qu'avez-vous fait lorsque vous avez reçu cette lettre?

GROUPE DES DÉCLARANTS :

- Pourquoi avez-vous produit une déclaration de revenus? Qu'est-ce qui vous motive spécifiquement à produire votre déclaration de revenus? Pourquoi?

GROUPE DES NON-DÉCLARANTS :

- Pourquoi n'avez-vous pas produit une déclaration de revenus?
- Qu'est ce qui fait que vous ne trouvez pas cette lettre particulièrement motivante? Pourquoi?

[LE MODÉRATEUR/LA MODÉRATRICE DEMANDE AUX PARTICIPANTS D'EXAMINER LA LETTRE PLUS EN DÉTAIL]

J'aimerais maintenant que vous examiniez la lettre plus en détail. N'hésitez pas à écrire dessus. Je vous demande d'inscrire un « V » auprès de tous les éléments que vous trouvez particulièrement bons ou intéressants (information utile); de marquer d'un « X » tous les éléments que vous ne trouvez pas particulièrement bons ou intéressants; et de noter d'un « ? » les éléments que vous trouvez particulièrement imprécis ou obscurs.

Voyons les marques que vous avez inscrites sur la lettre.

- Quels sont les éléments que vous avez marqué d'un « V »? Pourquoi? Qu'est-ce que vous aimez à ce propos?
- Quels sont les éléments que vous avez marqué d'un « X »? Pourquoi? Qu'est-ce que vous n'avez pas aimé à ce propos?
- Quels sont les éléments que vous avez trouvés imprécis ou obscurs (?)?

En général...

- La lettre était-elle crédible/plausible? Pourquoi ou pourquoi pas?
- Qu'avez-vous pensé du ton de la lettre, était-il approprié? Pourquoi ou pourquoi pas?
- Le langage utilisé était-il clair?
- À votre avis le message ou l'intention de la lettre sont-ils clairs?
- Que pensez-vous du titre « **Vous pourriez vous priver de prestations et de crédits!** » Cela vous dit-il quelque chose? Y a-t-il une autre formulation ou un autre message qui serait plus motivant ou qui vous encouragerait à poursuivre la lecture de la lettre?
- Posez des questions sur la mise en page et le design. La bonne information est-elle en caractères gras? Y a-t-il autre chose qui devrait être souligné?
- En termes de quantité d'information, pensez-vous qu'il y en a trop, assez ou pas assez dans la lettre? Pourquoi dites-vous cela?
 - [SI 'PAS ASSEZ D'INFORMATION'] Qu'auriez-vous aimé savoir d'autre? Qu'est-ce que l'ARC pourrait/devrait avoir indiqué dans la lettre?
- Est-ce approprié pour le gouvernement du Canada de fournir ce genre de renseignement? Pourquoi ou pourquoi pas?
 - [POUR LA LETTRE 2 SEULEMENT] – « L'an dernier, plus de 21 000 contribuables ont produit une déclaration de revenus après avoir reçu cette lettre. Chacun d'eux a reçu en moyenne plus de 1 200 \$ en prestations et en crédits. Cette année, si vous produisez une déclaration de revenus, vous pourriez être l'un d'entre eux. » Cette information est-elle importante? L'avez-vous trouvée intéressante ou motivante?
- [SI AUCUNE MENTION SPONTANÉE] Quelqu'un a-t-il noté la référence à la façon d'en savoir davantage sur les paiements de prestations et de crédits, y compris sur la façon de faire une demande sur le site web.canada.ca/fr/services/prestations/?
 - Y a-t-il quelqu'un qui a consulté le site Web pour obtenir plus de renseignements? Y a-t-il quelqu'un qui a fait une demande au moyen du site Web? Pourquoi ou pourquoi pas?
 - [POUR CEUX QUI ONT VISITÉ LE SITE WEB] Avez-vous trouvé les renseignements dont vous aviez besoin?
 - [POUR CEUX QUI ONT FAIT UNE DEMANDE AU MOYEN DU SITE WEB] Comment décririez-vous le processus (vérifier : facile ou difficile)? Pourquoi dites-vous cela?
 - Devrait-on trouver plus de renseignements sur la façon de produire une déclaration d'impôt dans la lettre?
 - À propos du numéro sans frais? Quelqu'un l'a-t-il vu? Quelqu'un a-t-il appelé? Pourquoi ou pourquoi pas?
 - [POUR CEUX QUI ONT APPELÉ LE NUMÉRO SANS FRAIS] Comment décririez-vous votre expérience? Pourquoi dites-vous cela?

[POUR LA LETTRE 2] « Si vous avez un faible revenu et que votre situation fiscale est simple, des bénévoles du Programme communautaire des bénévoles en matière d'impôt pourraient être disponibles pour produire gratuitement votre déclaration de revenus. Pour savoir s'il existe une clinique de préparation des déclarations de

revenus près de chez vous, consultez canada.ca/impots-benevoles. » Avez-vous trouvé cette information utile? Devrait-elle se trouver dans la lettre?

- Que pourrait faire l'ARC pour améliorer cette lettre? Que pourrait mettre l'ARC dans la lettre pour vous encourager à produire votre déclaration de revenus? Pourquoi dites-vous cela?
- **[DÉCLARANTS]** Qu'est ce qui fait que la lettre vous a motivé à produire une déclaration de revenus? Pouvez-vous être plus spécifique? Pourquoi?
- **[NON-DÉCLARANTS]** Qu'est ce qui fait que la lettre ne vous a pas motivé à produire une déclaration? Pourquoi?
 - Qu'est-ce qui aurait pu être amélioré pour vous encourager à produire votre déclaration?
 - Y a-t-il quoi que ce soit, à part la lettre, qui vous empêche de produire une déclaration de revenus? De quoi s'agit-il?
 - L'ARC pourrait-elle faire autre chose pour vous encourager à produire une déclaration de revenus chaque année? Pourquoi?

RÉPÉTER LA DÉMARCHE POUR LA LETTRE 2

CONCLUSION

- Quelle lettre avez-vous préféré? Pour quelles raisons?
- **[SI AUCUNE PRÉFÉRENCE]** Quels ont été les éléments les plus importants ou quels sont ceux que vous avez préféré dans chaque lettre? Pourquoi?
 - Qu'auriez-vous préféré voir? Pourquoi?

CONCLUSION

⌚=10 MIN

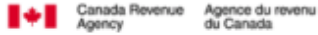
T=120 MIN

LE MODÉRATEUR/LA MODÉRATRICE RETOURNE À LA SALLE DE VISIONNEMENT ET VÉRIFIE SI LES OBSERVATEURS ONT DES POINTS ADDITIONNELS À FAIRE ÉVALUER.

- Voilà qui conclut ce que nous devons couvrir ce soir. Nous apprécions grandement que vous ayez pris le temps de venir et de nous donner votre point de vue. Vos commentaires sont très importants.
- Avant de conclure, avez-vous des suggestions à soumettre à l'Agence du Revenu du Canada ou au gouvernement du Canada plus généralement?
- Rappeler aux membres du premier groupe de s'abstenir de faire des commentaires en sortant afin de ne pas influencer les personnes du groupe suivant.

APPENDIX B: LETTERS

Benefit Letter 1



Undeliverable Mail Address

000002

Taxpayer Name
123 Rocky Road
RR 1
Cowtown AB T1A 2C0

You might be missing out on benefits and credits!

Our records show that you did not file an income tax and benefit return for 2015. As a result, you might be missing out on benefit and credit payments that are available to you.

Filing a tax return is key to getting your benefits and credits. By filing your return, you might be eligible to receive the following:

Canada child benefit

You could receive up to **\$533.33 tax-free each month per child**.

File your return and use My Account or Form RC66, Canada Child Benefits Application, to apply if you haven't already applied. If you received child benefits before, you don't need to re-apply; just file your return to continue receiving child benefits.

Goods and services tax/harmonized sales tax (GST/HST) credit

You could receive up to:

- **\$560 per year plus \$147 per eligible child** if you're part of a married or common-law couple
- **\$280 per year plus \$147 per eligible child** if you're single, separated, widowed, or divorced

You do not need to apply for this credit. We will determine your eligibility for the GST/HST credit for each tax year that you file a return.

Provincial and territorial benefits and credits

You do not need to apply separately for these. If you are eligible, we will send you your payment for each tax year that you file a return.

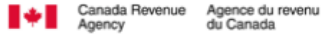
To find out more about the benefit and credit payments you might be eligible to receive, including information on how to apply, go to canada.ca/benefits or call 1-800-387-1193. We will be happy to help you.

It's easier than ever to file! You can use **free** software to send your return directly to us using the Internet. For a list of free software and web service options, go to canada.ca/netfile-software.

If you recently filed your individual income tax and benefit return, we thank you.

Canada

T1114E(12)X



Adresse de courrier non livrable

000002

Nom du contribuable
123, Rocky Road
RR 1
Cowtown AB T1A 2C0

Vous pourriez vous priver de prestations et de crédits!

Nos dossiers indiquent que vous n'avez pas produit de déclaration de revenus et de prestations pour 2015. Par conséquent, vous pourriez vous priver de prestations et de crédits qui vous sont offerts.

Produire une déclaration de revenus vous permet de recevoir de manière continue vos prestations et vos crédits. Produisez votre déclaration et vous pourriez être admissible à recevoir les montants suivants :

Allocation canadienne pour enfants

Vous pourriez recevoir un montant non imposable pouvant atteindre **533,33 \$ par enfant chaque mois**.

Produisez votre déclaration et utilisez Mon dossier ou le formulaire RC66, Demande de prestations canadiennes pour enfants, pour demander l'allocation canadienne pour enfants si vous ne l'avez pas encore fait. Si vous avez déjà reçu des prestations pour enfants, vous n'avez pas besoin de faire une nouvelle demande. Vous avez seulement à produire votre déclaration pour continuer à les recevoir.

Crédit pour la taxe sur les produits et services/taxe de vente harmonisée (TPS/TVH)

Si vous êtes marié(e) ou vivez en union de fait, vous pourriez recevoir jusqu'à **560 \$ par année plus 147 \$ par enfant admissible**.

Si vous êtes célibataire, séparé(e), divorcé(e) ou veuf(ve), vous pourriez recevoir jusqu'à **280 \$ par année plus 147 \$ par enfant admissible**.

Vous n'avez pas besoin de demander le crédit pour la TPS/TVH. Nous déterminerons si vous y avez droit pour chaque année d'imposition pour laquelle vous produisez votre déclaration.

Prestations et crédits provinciaux et territoriaux

Vous n'avez pas besoin de demander séparément ces prestations et crédits. Si vous êtes admissible, nous vous enverrons votre versement pour chaque année d'imposition pour laquelle vous produisez une déclaration.

Pour en savoir plus sur les versements de prestations et de crédits auxquels vous pourriez avoir droit, et sur la manière de les demander, allez à canada.ca/prestations ou téléphonez au 1-800-387-1194. Nous serons ravis de vous aider.

Il est plus facile que jamais de produire une déclaration! Vous pouvez utiliser un logiciel **gratuit** pour nous faire parvenir votre déclaration directement par Internet. Pour obtenir la liste de logiciels gratuits et les options de services Web, allez à canada.ca/logiciel-impotnet.

Si vous avez déjà produit votre déclaration de revenus et de prestations des particuliers, nous vous remercions.

Canada

T1114E(12)X

Benefit Letter 2

 Canada Revenue Agency
Agence du revenu du Canada
Undeliverable Mail Address

00002

Taxpayer Name
123 Rocky Road
RR 1
Cowtown AB T1A 2C0

IMPORTANT

You might be missing out on benefits and credits!

Our records show that you did not file an income tax and benefit return for 2015. If you file, you may be eligible to receive the benefits and credits below.

Last year, over 21,000 taxpayers filed their tax returns after receiving this letter. They each got an average of more than \$1,200 in benefits and credits. This year, if you file, you could be one of them.

The sooner you file, the sooner you will receive the benefits and credits for which you qualify.

Canada child benefit

You could receive up to **\$533.33** non-taxable each month per child under the age of 6, and up to **\$450** non-taxable each month per child aged 6 to 17.

Goods and services tax/harmonized sales tax (GST/HST) credit

You could receive up to **\$280** (\$560 for couples) non-taxable per year and up to an additional **\$147** per eligible child.

Related provincial or territorial benefits and credits

We will determine your eligibility for each tax year that you file a return.

To see how much you could get, go to canada.ca/benefits-calculator.

For more information on benefits and credits and how to apply, go to canada.ca/benefits or call 1-800-387-1193.

You can use **free** software to send your return directly to us over the Internet. For a list of free software and web service options, go to canada.ca/netfile-software.

If you have a low income and a simple tax situation, volunteers from the Community Volunteer Income Tax Program may be available to do your taxes for you, for free. To find if a tax preparation clinic is available near you, go to canada.ca/taxes-volunteer.

If you recently sent us your income tax and benefit return, thank you.



T1114E(12)X



Courrier non distribuable

000002

Nom du contribuable
123, Rocky Road
RR 1
Cowtown AB T1A 2C0

IMPORTANT

Vous manquez peut-être la chance de recevoir des prestations et des crédits!

Selon nos dossiers, vous n'avez pas fait de déclaration de revenus et de prestations pour 2015. Si vous en faites une, vous pourriez recevoir les prestations et crédits ci-dessous.

L'an dernier, plus de 21 000 contribuables ont envoyé une déclaration de revenus après la réception de cette lettre. Ils ont reçu, en moyenne, plus de 1 200 \$ en prestations et crédits. Cette année, vous pourriez être l'une de ces personnes.

Plus rapidement vous faites votre déclaration, plus rapidement vous recevrez les prestations et crédits auxquels vous avez droit.

Allocation canadienne pour enfants

Chaque mois, vous pourriez recevoir un montant non imposable qui peut atteindre **533,33 \$** par enfant âgé de moins de 6 ans et **450 \$** par enfant âgé de 6 à 17 ans.

Crédit pour la taxe sur les produits et services/taxe de vente harmonisée (TPS/TVH)

Chaque année, vous pourriez recevoir un montant non imposable qui peut atteindre **280 \$** (560 \$ pour les couples), auquel peut s'ajouter jusqu'à **147 \$** par enfant admissible.

Prestations et crédits provinciaux et territoriaux connexes

Nous vérifierons si vous êtes admissible pour chaque année d'imposition pour laquelle vous faites une déclaration.

Pour avoir un aperçu de ce que vous pourriez recevoir, allez à canada.ca/calculateur-prestations.

Pour en savoir plus sur les prestations et crédits et sur la manière de les demander, allez à canada.ca/prestations ou composez le 1-800-387-1194.

Vous pouvez utiliser un logiciel **gratuit** pour nous envoyer votre déclaration en ligne. Pour consulter la liste des logiciels gratuits et des services en ligne, allez à canada.ca/logiciel-impotnet.

Si vous avez un faible revenu et une situation fiscale simple, il est possible qu'un bénévole du Programme communautaire des bénévoles en matière d'impôt puisse préparer votre déclaration gratuitement. Pour trouver un comptoir de préparation des déclarations disponible près de chez vous, allez à canada.ca/impots-benevole.

Si vous nous avez récemment envoyé votre déclaration de revenus et de prestations, merci.

The word "Canada" in a stylized, serif font with a small crown above the letter 'a'.

T1114E(12)X

APPENDIX C: SCREENER

English

FOCUS GROUP SUMMARY

GROUP 1 FILED 2015	GROUP 2 DID NOT FILE 2015
<ul style="list-style-type: none"> ▪ Filed 2015 taxes (use information taken from list) ▪ Good mix of demos (gender, age, household situation, ethnicity, etc.) ▪ Mix of those who received letter 1 and letter 2 (use information from list) ▪ Recruit 10 for 8 to show 	<ul style="list-style-type: none"> ▪ Did not file 2015 taxes (use information taken from list) ▪ Good mix of demos (gender, age, household situation, ethnicity, etc.) ▪ Mix of those who received letter 1 and letter 2 (use information from list) ▪ Recruit 10 for 8 to show
HALIFAX Tuesday, September 18, 2018 Group 1: Filed 2015 Group 2: Did not file 2015	Honorarium: \$100 5:30 pm 7:30 pm
TORONTO Wednesday, September 19, 2018 Group 1: Filed 2015 Group 2: Did not file 2015	Honorarium: \$100 5:30 pm 7:30 pm
CALGARY Monday, September 24, 2018 Group 1: Filed 2015 Group 2: Did not file 2015	Honorarium: \$100 5:30 pm 7:30 pm
MONTREAL Thursday, September 27, 2018 Group 1: Filed 2015 Group 2: Did not file 2015	Honorarium: \$100 5:30pm 7:30pm

Respondent's name:	Interviewer:
Respondent's phone number:	(home) Date:
Respondent's phone number:	(work) Validated:
Respondent's fax number:	Quality Central:
Respondent's email:	On list:
Sample source: panel random client referral	On quotas:

Hello/Bonjour, my name is _____ and I'm calling on behalf of the Earncliffe Strategy Group, a national public opinion research firm. We are organizing a series of discussion groups on behalf of the Government of Canada. The Government of Canada is conducting this research to understand how they could better communicate with Canadians. We received your information from the Government of Canada because you have received a letter from them in the past related to filing taxes.

[IF PROBED] We received your information from the Government of Canada, more specifically the Canada Revenue Agency, which may share information for research purposes in the course of the administration or enforcement of the Income Tax Act.

Would you prefer that I continue in English or French? Préférez-vous continuer en français ou en anglais? **[IF FRENCH, CONTINUE IN FRENCH OR ARRANGE A CALL BACK WITH FRENCH INTERVIEWER:** Nous vous rappellerons pour mener cette entrevue de recherche en français. Merci. Au revoir].

The purpose of the study and the small group discussion is to better understand barriers and motivators to filing taxes. We are looking for people who would be willing to participate in a discussion group that will last up to two hours. These people must be 18 years of age or older. Up to 10 participants will be taking part and for their time, participants will receive \$100.00 for participating in the group discussion. May I continue?

- Yes CONTINUE
- No THANK AND TERMINATE

Participation is voluntary. We are interested in hearing your opinions; no attempt will be made to sell you anything or change your point of view. The format is a ‘round table’ discussion led by a research professional. All information collected, used and/or disclosed will be used for research purposes only and the research is entirely confidential. But before we invite you to attend, we need to ask you a few questions to ensure that we get a good mix and variety of people. May I ask you a few questions; this should only take 5 minutes?

- Yes CONTINUE
- No THANK AND TERMINATE

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

ADDITIONAL CLARIFICATION IF NEEDED:

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

S1. Do you or any member of your household currently work for or have you or has any member of your household ever worked for...

	Yes	No
A marketing research firm or communications or a creative agency	1	2
A magazine or newspaper, online or print	1	2
A radio or television station	1	2
A public relations company	1	2
An advertising agency or graphic design firm	1	2
An online media company or as a blog writer	1	2
The government, whether federal, provincial or municipal	1	2

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

S2. **DO NOT ASK – NOTE GENDER**

Male	1	<i>ENSURE GOOD MIX OF GENDER</i>
Female	2	

S3. Could you please tell me which of the following age categories you fall into? Are you...

18-24 years	1	<i>ENSURE GOOD MIX OF AGE</i>
25-29 years	2	
30-34 years	3	
35-44 years	4	
45-54 years	5	
55-64 years	6	
65+ years	7	
DK/NR	9	THANK AND TERMINATE

S4. What is your current employment status?

Working full-time	1	<i>ENSURE GOOD MIX OF EMPLOYMENT STATUS</i>
Working part-time	2	
Self-employed	3	
Retired	4	
Unemployed	5	
Student	6	
Stay at home parent	7	
Other (please specify)	8	
DK/NR	9	THANK AND TERMINATE

S5. Which of the following categories best describes your total household income? That is, the total income of all persons in your household combined, before taxes? [READ LIST]

Under \$20,000	1	
\$20,000 to under \$40,000	2	
\$40,000 to under \$60,000	3	
\$60,000 to under \$80,000	4	
\$80,000 to under \$100,000	5	
\$100,000 to under \$150,000	6	
\$150,000 or more	7	
DK/NR	9	THANK AND TERMINATE

S6. What is the last level of education that you have completed?

Elementary school	1	<i>ENSURE GOOD MIX OF EDUCATION</i>
Some high school only	2	
Completed high school	3	
Some college/university	4	
Completed college/university	5	
Post-graduate studies	6	
DK/NR	9	THANK AND TERMINATE

S7. Which of the following best describes your current household situation? Are you living...?

By yourself	1	<i>ENSURE GOOD MIX OF HOUSEHOLD SITUATION</i>
As a single parent with your children at least some of the time	2	
With a partner or spouse	3	
With a partner or spouse and your children	4	
As a blended family (with a spouse and yours and/or their children)	5	
With your parents only or with siblings	6	
Other (please specify)	7	
DK/NR	9	THANK AND TERMINATE

S8. To make sure that we speak to a diversity of people, could you tell me what is your ethnic background?

DO NOT READ

Caucasian	1	<i>ENSURE GOOD MIX OF ETHNICITY</i>
Chinese	2	
South Asian (i.e., East Indian, Pakistani, etc.)	3	
Black	4	
Filipino	5	
Latin American	6	
Southeast Asian (i.e. Vietnamese, etc.)	7	
Arab	8	
West Asian (i.e. Iranian, Afghan, etc.)	9	
Korean	10	
Japanese	11	
Indigenous (First Nations, Métis, or Inuit)	12	
Other (please specify)	13	
DK/NR	14	

S9. Have you participated in a discussion or focus group before? A discussion group brings together a few people in order to know their opinion about a given subject.

- | | | |
|-------|---|--|
| Yes | 1 | (MAX 1/3 PER GROUP, ASK S10, S11, S12) |
| No | 2 | SKIP TO S13 |
| DK/NR | 9 | THANK AND TERMINATE |

S10. When was the last time you attended a discussion or focus group?

- | | | |
|---------------------------------|---|---------------------|
| If within the last 6 months | 1 | THANK AND TERMINATE |
| If not within the last 6 months | 2 | CONTINUE |
| DK/NR | 9 | THANK AND TERMINATE |

S11. How many of these sessions have you attended in the last five years?

- | | | |
|--------------|---|---------------------|
| If 4 or less | 1 | CONTINUE |
| If 5 or more | 2 | THANK AND TERMINATE |
| DK/NR | 9 | THANK AND TERMINATE |

S12. And what was/were the main topic(s) of discussion in those groups?

IF RELATED TO CRA OR TAXES/TAX BENEFITS, TERMINATE.

INVITATION

S13. Participants in discussion groups are asked to voice their opinions and thoughts. How comfortable are you in voicing your opinions in front of others? Are you... (READ LIST)

- | | | |
|------------------------|---|---------------------|
| Very comfortable | 1 | MINIMUM 4 PER GROUP |
| Fairly comfortable | 2 | CONTINUE |
| Comfortable | 3 | CONTINUE |
| Not very comfortable | 4 | THANK AND TERMINATE |
| Not at all comfortable | 5 | THANK AND TERMINATE |
| DK/NR | 9 | THANK AND TERMINATE |

S14. Sometimes participants are asked to read text and/or review images during the discussion. Is there any reason why you could not participate?

- | | | |
|-------|---|---------------------|
| Yes | 1 | THANK AND TERMINATE |
| No | 2 | CONTINUE |
| DK/NR | 9 | THANK AND TERMINATE |

S15. Based on your responses, it looks like you have the profile we are looking for. I would like to invite you to participate in a small group discussion, called a focus group, we are conducting at [TIME], on [DATE].

As you may know, focus groups are used to gather information on a particular subject matter; in this case, the motivators and barriers with filing taxes. The discussion will consist of 8 to 10 people and will be very informal. It will last up to two hours, refreshments will be served and you will receive \$100.00 as a thank you for your time. Would you be willing to attend?

- | | | |
|-------|---|---------------------|
| Yes | 1 | RECRUIT |
| No | 2 | THANK AND TERMINATE |
| DK/NR | 9 | THANK AND TERMINATE |

PRIVACY QUESTIONS

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

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

- | | | |
|-----|---|-----------|
| Yes | 1 | GO TO P2 |
| No | 2 | GO TO P1A |

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

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

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

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

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

- | | | |
|-----|---|--|
| Yes | 1 | THANK & GO TO P3 |
| No | 2 | READ RESPONDENT INFO BELOW & GO TO P2A |

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

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

- | | | |
|-----|---|-------------------|
| Yes | 1 | THANK & GO TO P3 |
| No | 2 | THANK & TERMINATE |

P3) Employees from the CRA and/or the Government of Canada may be onsite to observe the groups in-person from behind a one-way mirror.

Do you agree to be observed by Government of Canada employees?

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

P3a) It is standard qualitative procedure to invite clients, in this case, Government of Canada employees, to observe the groups in person. They will be seated in a separate room and observe from behind a one-way mirror. They will be there simply to hear your opinions first hand although they may take their own notes and confer with the moderator on occasion to discuss whether there are any additional questions to ask the group.

Do you agree to be observed by Government of Canada employees?

- | | | |
|-----|---|--------------------------|
| Yes | 1 | THANK & GO TO INVITATION |
| No | 2 | THANK & TERMINATE |

Invitation:

Wonderful, you qualify to participate in one of our discussion sessions. As I mentioned earlier, the group discussion will take place the evening of **[Day, Month, Date] @ [Time]** for up to two hours.

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

HALIFAX Tuesday, September 18, 2018 Corporate Research Associates Inc. 7071 Bayers Rd #5001 Halifax, NS B3L 2C2 T: (902) 493-3820	Honorarium: \$100 5:30 pm 7:30 pm
TORONTO Wednesday, September 19, 2018 Consumer Vision 2 Bloor St West, 3rd fl Toronto, ON M4W 3E2 T: 416-967-1596	Honorarium: \$100 5:30 pm 7:30 pm
CALGARY Monday, September 24, 2018 Qualitative Coordination 707 10 Ave SW #120 Calgary, AB T2R 0B3 T: (403) 229-3500	Honorarium: \$100 5:30 pm 7:30 pm
MONTREAL Thursday, September 27, 2018 CRC Research 1610 Rue Ste-Catherine Ouest – Bureau #411 Montreal, QC H3H 2S2 T: 514-932-7511	Honorarium: \$100 5:30 pm 7:30 pm

We ask that you arrive fifteen minutes early to be sure you find parking, locate the facility and have time to check-in with the hosts. The hosts may be checking respondents' identification prior to the group, so please be sure to bring some personal identification with you (for example, a driver's license). If you require glasses for reading make sure you bring them with you as well. And, please, don't forget to bring your smartphone as you will not be able to participate without one.

As we are only inviting a small number of people, your participation is very important to us. If for some reason you are unable to attend, please call us so that we may get someone to replace you. You can reach us at **[INSERT PHONE NUMBER]** at our office. Please ask for **[NAME]**. Someone will call you in the days leading up to the discussion to remind you.

So that we can call you to remind you about the discussion group or contact you should there be any changes, can you please confirm your name and contact information for me?

First name

Last Name

email

Daytime phone number

Evening phone number

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

French

SOMMAIRE DES GROUPES DE DISCUSSION

GROUPE 1 – Ont fait une déclaration de revenus et de prestations pour 2015	GROUPE 2 - N’ont pas fait de déclaration de revenus et de prestations pour 2015
<ul style="list-style-type: none"> ▪ Ont fait une déclaration de revenus et de prestations pour 2015 (Information tirée de la liste) ▪ Bonne diversité démographique (sexe, âge, situation du ménage, ethnicité, etc.) ▪ Mélange de ceux qui ont reçu lettre 1 et lettre 2 (Information tirée de la liste) ▪ Recrutez 10 personnes pour que 8 se présentent 	<ul style="list-style-type: none"> ▪ N’ont pas fait de déclaration de revenus et de prestations pour 2015 (Information tirée de la liste) ▪ Bonne diversité démographique (sexe, âge, situation du ménage, ethnicité, etc.) ▪ Mélange de ceux qui ont reçu lettre 1 et lettre 2 (Information tirée de la liste) ▪ Recrutez 10 personnes pour que 8 se présentent
HALIFAX mardi 18 septembre 2018	Compensation : 100 \$
Groupe 1: Ont fait une déclaration pour 2015	17h30
Groupe 2: N’ont pas fait de déclaration pour 2015	19h30
TORONTO mercredi 19 septembre 2018	Compensation : 100 \$
Groupe 1: Ont fait une déclaration pour 2015	17h30
Groupe 2: N’ont pas fait de déclaration pour 2015	19h30
CALGARY lundi 24 septembre 2018	Compensation : 100 \$
Groupe 1: Ont fait une déclaration pour 2015	17h30
Groupe 2: N’ont pas fait de déclaration pour 2015	19h30
MONTREAL jeudi 27 septembre 2018	Compensation : 100 \$
Groupe 1: Ont fait une déclaration pour 2015	17h30
Groupe 2: N’ont pas fait de déclaration pour 2015	19h30

Nom du répondant :	Intervieweur :
No de téléphone du répondant (maison) :	Date :
No de téléphone du répondant (travail) :	Validé :
No de télécopieur du répondant :	Fichiers centraux :
Courriel du répondant :	Listes :
Source de l'échantillon : panel aléatoire référence du client	Quotas :

Bonjour/Hello, je m’appelle _____ et je vous téléphone de la part d’Earnscliffe, une firme professionnelle de recherche sur l’opinion publique. Nous organisons des groupes de discussion pour le compte du gouvernement du Canada. Le gouvernement du Canada effectue cette recherche pour mieux comprendre comment communiquer avec les Canadiens. Nous avons reçu votre information du gouvernement du Canada parce-que vous avez déjà reçu une lettre du gouvernement au sujet des déclarations de revenus et de prestations.

[SI NÉCESSAIRE] Nous avons reçu votre information du gouvernement du Canada, plus précisément l’Agence du revenu du Canada, qui a le droit de partager l’information pour des fins de recherche dans le cadre de l’administration ou l’application de la Loi de l’impôt sur le revenu.

Préférez-vous continuer en français ou en anglais? *Would you prefer that I continue in English or French?* **[SI ANGLAIS, CONTINUEZ EN ANGLAIS OU ARRANGEZ UN RETOUR D’APPEL AVEC UN INTERVIEWEUR ANGLOPHONE. We will call you back to do the interview in English. Thank you. Good bye].**

Le but de l'étude et des discussions en petits groupes est de mieux comprendre les obstacles et les motivateurs pour faire une déclaration de revenus et de prestations. Nous recherchons des personnes prêtes à prendre part à une séance de discussion en groupe d'une durée de 2 heures. Les participants choisis doivent être âgés de 18 ans ou plus. Nous cherchons à recruter jusqu'à dix participants, auxquels nous remettrons une somme de 100 \$ pour leur temps. Puis-je poursuivre ?

- Oui CONTINUEZ
- Non REMERCIEZ ET TERMINEZ

La participation est volontaire. Nous désirons connaître votre opinion. Nous ne tenterons pas de vous vendre quoi que ce soit ou de vous faire changer d'avis. La discussion se déroulera sous forme de table ronde et sera animée par un professionnel de la recherche. Tous les commentaires recueillis, utilisés et émis seront utilisés à des fins de recherche seulement et cette recherche est strictement confidentielle. Avant de vous inviter à participer, j'ai besoin de vous poser quelques questions afin d'assurer que chaque groupe comprenne une bonne distribution démographique. Puis-je vous poser quelques questions? Cela ne devrait prendre que cinq minutes.

- Oui CONTINUEZ
- Non REMERCIEZ ET TERMINEZ

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

CLARIFICATIONS SUPPLÉMENTAIRES AU BESOIN:

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

S1. Est-ce que vous, ou un membre de votre ménage, travaillez ou avez déjà travaillé pour ...?

	Oui	Non
une firme de recherche marketing ou de communication	1	2
un magazine ou un journal en ligne ou imprimé	1	2
une chaîne de radio ou de télévision	1	2
une firme de relations publiques	1	2
une agence de publicité ou de graphisme	1	2
un média en ligne ou comme auteur(e) d'un blogue	1	2
le gouvernement fédéral, provincial ou municipal	1	2

SI OUI À L'UNE DE CES OPTIONS, REMERCIEZ ET TERMINEZ.

S2. **NE DEMANDEZ PAS – NOTEZ LE SEXE (TENTEZ D’ASSURER UNE BONNE DIVERSITÉ)**

Homme	1
Femme	2

S3. Auquel des groupes d’âge suivants appartenez-vous? Avez-vous...?

18 à 24 ans	1	<i>ASSUREZ UNE BONNE DIVERSITÉ</i>
25 à 29 ans	2	
30 à 34 ans	3	
35 à 44 ans	4	
45 à 54 ans	5	
55 à 64 ans	6	
65 ans et plus	7	
NSP/RF	9	REMERCIEZ ET TERMINEZ

S4. Quelle est votre situation d’emploi à l’heure actuelle?

Travailleur/Travailleuse à temps plein	1	<i>ASSUREZ UNE BONNE DIVERSITÉ</i>
Travailleur/Travailleuse à temps partiel	2	
Travailleur/Travailleuse autonome	3	
Retraité(e)	4	
Sans emploi	5	
Étudiant(e)	6	
Parent au foyer	7	
Autre (veuillez préciser)	8	
NSP/RF	9	REMERCIEZ ET TERMINEZ

S5. Laquelle des catégories suivantes décrit le mieux le revenu total de votre ménage, soit le total des revenus avant impôt de toutes les personnes habitant sous votre toit? [LISEZ LA LISTE]

Moins de 20 000 \$	1	
De 20 000 \$ à moins de 40 000 \$	2	
De 40 000 \$ à moins de 60 000 \$	3	
De 60 000 \$ à moins de 80 000 \$	4	
De 80 000 \$ à moins de 100 000 \$	5	
De 100 000 \$ à moins de 150 000 \$	6	
150 000 \$ ou plus	7	
NSP/RF	9	REMERCIEZ ET TERMINEZ

S6. Pourriez-vous me dire quel est le plus haut niveau de scolarité que vous avez atteint?

Études primaire	1	<i>BONNE DIVERSITÉ</i>
Études secondaires non terminées	2	
Études secondaires terminées	3	
Études collégiales/universitaires non terminées	4	
Études collégiales/universitaires terminées	5	
Études de 2 ^e ou 3 ^e cycle	6	
NSP/RF	9	REMERCIEZ ET TERMINEZ

S7. Quelle catégorie suivante décrit le mieux la situation actuelle de votre ménage? Vivez-vous...?

Seul(e)	1	<i>BONNE DIVERSITÉ</i>
En tant que parent monoparental avec vos enfants, au moins à temps partiel	2	
Avec un partenaire, un époux ou une épouse	3	
Avec un partenaire, un époux ou une épouse, et vos enfants	4	
Comme famille reconstituée (avec un époux ou une épouse et vos enfants ou ceux de votre conjoint(e)	5	
Avec vos parents seuls ou avec des frères et sœurs	6	
Autre (veuillez préciser)	7	
NSP/RF	9	REMERCIEZ ET TERMINEZ

S8. Afin de nous assurer de parler à une diversité de personnes, pouvez-vous me dire quel est votre origine ethnique? **NE PAS LIRE**

Caucasien	1	<i>BONNE DIVERSITÉ</i>
Chinois	2	
Asiatique du Sud (Indiens orientaux, Pakistanais, etc.)	3	
Noir	4	
Philippin	5	
Latino-américain	6	
Asiatique du Sud-Est (soit, Vietnamien, etc.)	7	
Arab	8	
Asiatique de l'Ouest (soit, Iranien, Afghan, etc.)	9	
Coréen	10	
Japonais	11	
Autochtone (Premières Nations, Métis, ou Inuit)	12	
Autre (veuillez préciser)	13	
NSP/RF	14	

S9. Avez-vous déjà participé à une séance de discussion en groupe? Ces séances réunissent des gens afin de connaître leur opinion sur un sujet donné.

- | | | |
|--------|---|--|
| Oui | 1 | (MAX 1/3 PAR GROUPE, DEMANDEZ S10, S11, S12) |
| Non | 2 | PASSEZ À S13 |
| NSP/RF | 9 | REMERCIEZ ET TERMINEZ |

S10. Il y a combien de temps de cela?

- | | | |
|-----------------------------|---|-----------------------|
| Si dans les 6 derniers mois | 1 | REMERCIEZ ET TERMINEZ |
| Si hors des 6 derniers mois | 2 | CONTINUEZ |
| NSP/RF | 9 | REMERCIEZ ET TERMINEZ |

S11. À combien de séances de discussion en groupe avez-vous assisté au cours des cinq dernières années?

- | | | |
|---------------|---|-----------------------|
| Si 4 ou moins | 1 | CONTINUEZ |
| Si 5 ou plus | 2 | REMERCIEZ ET TERMINEZ |
| NSP/RF | 9 | REMERCIEZ ET TERMINEZ |

S12. Et quels étaient les principaux sujets traités lors de ces séances?

S'il s'agissait de l'Agence du revenu du Canada ou des impôts/ prestations, terminez.

INVITATION

S13. On demande aux participants des groupes de discussion de donner leur opinion et de faire part de leurs idées. Dans quelle mesure êtes-vous à l'aise d'exprimer vos opinions devant des personnes que vous venez tout juste de rencontrer? Diriez-vous que vous êtes...? (LIRE LA LISTE)

- | | | |
|----------------------|---|-----------------------|
| Très à l'aise | 1 | MINIMUM 4 PAR GROUPE |
| Plutôt à l'aise | 2 | CONTINUEZ |
| À l'aise | 3 | CONTINUEZ |
| Pas très à l'aise | 4 | REMERCIEZ ET TERMINEZ |
| Pas du tout à l'aise | 5 | REMERCIEZ ET TERMINEZ |
| DK/NR | 9 | REMERCIEZ ET TERMINEZ |

S14. Parfois, les participants sont invités à lire du texte ou à examiner des images pendant la discussion. Y a-t-il une raison pour laquelle vous ne pouvez pas participer?

- | | | |
|--------|---|-----------------------|
| Oui | 1 | REMERCIEZ ET TERMINEZ |
| Non | 2 | CONTINUEZ |
| NSP/RF | 9 | REMERCIEZ ET TERMINEZ |

S15. D'après les réponses que vous m'avez données, vous avez un profil qui nous intéresse. J'aimerais donc vous inviter à participer à un petit groupe de discussion qui aura lieu à ___ le _____.

Comme vous le savez peut-être, les groupes de discussion servent d'outils de recherche pour recueillir des renseignements sur un sujet précis. Dans le cas qui nous intéresse, le but est de mieux comprendre les obstacles et les motivateurs pour faire une déclaration de revenus et de prestations. De huit à dix personnes participeront à la discussion qui sera très informelle et qui devrait durer environ 2 heures. Des rafraîchissements seront servis et vous recevrez 100 \$ en guise de remerciement pour votre temps. Pouvez-vous et désirez-vous y participer?

Oui	1	ADMISSIBLE
Non	2	REMERCIEZ ET TERMINEZ
NSP/RF	9	REMERCIEZ ET TERMINEZ

PRIVACY QUESTIONS

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

P1) Tout d'abord, nous fournirons une liste des noms et des profils (réponses au questionnaire de recrutement) des participants aux hôtes et au modérateur, afin qu'ils puissent vous inscrire. Ces renseignements ne seront pas divulgués au ministère du gouvernement du Canada qui organise cette recherche. Acceptez-vous que nous leur transmettions ces renseignements? Je peux vous assurer que ceux-ci demeureront strictement confidentiels.

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

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

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

Oui	1	PASSEZ À P2
Non	2	REMERCIEZ ET TERMINEZ

- P2) Il y aura un enregistrement audio ou vidéo de la séance; celui-ci servira uniquement à des fins de recherche. L'enregistrement sera uniquement utilisé par un professionnel de la recherche pour préparer le rapport sur les résultats de la recherche. L'enregistrement sera détruit lorsque le rapport sera terminé.

Acceptez-vous qu'un enregistrement audio ou vidéo de la séance soit effectué uniquement à des fins de recherche?

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

Nous devons faire un enregistrement audio ou vidéo de la séance puisque le professionnel de la recherche en a besoin pour rédiger son rapport.

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

Oui	1	REMERCIEZ ET PASSEZ À P3
Non	2	REMERCIEZ ET TERMINEZ

- P3) Les employés de l'Agence du revenu du Canada/du gouvernement du Canada peuvent être sur place afin d'observer les groupes en personne derrière un miroir sans tain.

Acceptez-vous d'être observé par les employés du gouvernement du Canada?

Oui	1	REMERCIEZ ET PASSEZ À L'INVITATION
Non	2	PASSEZ À P3A

- P3a) Il s'agit d'une procédure qualitative normalisée pour inviter les clients, dans ce cas, les employés du gouvernement du Canada, à observer les groupes en personne. Ils seront assis dans une pièce séparée et observeront derrière un miroir sans tain. Ils seront là tout simplement pour entendre vos opinions sans intermédiaires. Cependant, ils pourraient prendre leurs propres notes ainsi que s'entretenir avec le modérateur pour discuter, s'il y a lieu, des questions supplémentaires à poser au groupe

Acceptez-vous d'être observé par les employés du gouvernement du Canada?

Oui	1	REMERCIEZ ET PASSEZ À L'INVITATION
Non	2	REMERCIEZ ET TERMINEZ

INVITATION

Parfait, vous êtes admissible à participer à l’un de nos groupes de discussion. Comme je l’ai mentionné plus tôt, l’entrevue aura lieu en soirée le **[JOUR, MOIS, DATE]** à **[HEURE]**, et durera environ 2 heures.

Avez-vous un crayon à portée de la main pour prendre en note l’adresse de l’endroit où se tiendra la séance de discussion en groupe? Elle aura lieu à l’endroit suivant :

HALIFAX mardi 18 septembre 2018 Corporate Research Associates Inc. 7071 Bayers Rd #5001 Halifax, NS B3L 2C2 T: (902) 493-3820	Compensation : 100 \$ 17h30 19h30
TORONTO mercredi 19 septembre 2018 Consumer Vision 2 Bloor St West, 3rd fl Toronto, ON M4W 3E2 T: 416-967-1596	Compensation : 100 \$ 17h30 19h30
CALGARY lundi 24 septembre 2018 Qualitative Coordination 707 10 Ave SW #120 Calgary, AB T2R 0B3 T: (403) 229-3500	Compensation : 100 \$ 17h30 19h30
MONTREAL jeudi 27 septembre 2018 CRC Research 1610 Rue Ste-Catherine Ouest – Bureau #411 Montreal, QC H3H 2S2 T: 514-932-7511	Compensation : 100 \$ 17h30 19h30

Nous vous demandons d’arriver quinze minutes avant l’heure prévue pour stationner votre voiture, trouver l’endroit et vous présenter aux hôtes. Il est possible que l’on vérifie votre identité avant la tenue de la séance. Par conséquent, assurez-vous d’avoir une pièce d’identité (par exemple, un permis de conduire). De plus, si vous avez besoin de lunettes pour lire, veuillez les apporter. Et n’oubliez pas d’apporter votre tablette ou votre portable sans quoi vous ne pourrez pas participer.

Comme nous n’invitons qu’un nombre restreint de personnes, votre participation est très importante pour nous. Si, pour une raison ou un autre, vous ne pouvez pas vous présenter, veuillez nous téléphoner pour nous permettre de vous remplacer au sein du groupe. Vous pouvez nous joindre à notre bureau au **[INSÉREZ NUMÉRO DE TÉLÉPHONE]**. Demandez à parler à **[INSÉREZ NOM]**. Quelqu’un vous appellera quelques jours avant la discussion pour confirmer votre présence.

Afin de pouvoir communiquer avec vous pour confirmer votre présence ou en cas de changement, pouvez-vous confirmer votre nom et vos coordonnées?

Prénom	Nom
Courriel	
Téléphone (jour)	Téléphone (soir)

Si le répondant refuse de donner son prénom, son nom de famille ou son numéro de téléphone, rappelez-lui que ces renseignements demeureront strictement confidentiels, conformément aux lois sur la protection de la vie privée, et qu'ils seront uniquement utilisés pour communiquer avec lui dans le but de confirmer sa présence et de l'informer de tout changement apporté à la séance de discussion en groupe. S'il refuse tout de même, REMERCIEZ ET TERMINEZ.