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Canada Child Benefit (CCB) Application Form Testing Qualitative Research

Executive Summary

Prepared for Canada Revenue Agency

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Canada

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Executive Summary

Prepared for the Canada Revenue Agency by Corporate Research Associates
December 2018

The Canada Revenue Agency (CRA) commissioned Corporate Research Associates to conduct focus groups with Canadians to discuss the revised CCB application form. The aim of this research was to gain feedback on the form to ensure that it can be easily completed while still capturing the necessary information to determine a potential recipient's eligibility for the CCB. A total of eight (8) in-person focus groups were conducted in four (4) locations from October 3 to 11, 2018. Specifically, in each of Halifax, Montreal, Toronto, and Vancouver. All participants were adult Canadians 19-59 years old who have at least one child under the age of 18 living with them for a total of 59 participants across all the groups. This publication reports on the findings of this qualitative research.

Cette publication est aussi disponible en français sous le titre : Étude qualitative sur le formulaire de demande d'Allocation canadienne pour enfants (ACE) – Sommaire.

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Executive Summary

Corporate Research Associates Inc.

Contract Number: 46565-193636/001/CY

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Contract Date: August 22, 2018

Background, Objectives and Methodology

As part of ongoing efforts to be more client-focused, the Canada Revenue Agency (CRA) is currently revising the Canada Child Benefit (CCB) application forms (including the RC66, RC66SCH and CTB9 forms) to simplify the application process. Before finalizing the revised form, the CRA wished to obtain feedback from the target audience on a form prototype, to ensure it is user friendly while still capturing the necessary information to determine a potential recipient's eligibility for the CCB. To achieve this goal, a total of eight (8) in-person focus groups were conducted in four (4) locations from October 3 to 11, 2018. Specifically, in each of Halifax, Montreal, Toronto, and Vancouver.

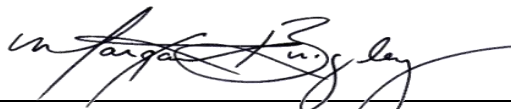
All participants were adult Canadians 19-59 years old who have at least one child under the age of 18 living with them. In each market, one group was conducted with newcomers (residents who have been in Canada for less than 2 years) and one group with members of the general population who have lived in Canada for at least 3 years, including Indigenous people. A mix of gender, age, employment status, household income, number of children, and marital status were included in each group. Ten individuals were recruited per group with a total of 59 participants attending the focus groups across locations. Discussions each lasted between 1.5 and 2 hours and participants received a \$100 honorarium in appreciation for their time.

Caution must be exercised when interpreting the results from this study, as qualitative research is directional only. Results cannot be attributed to the overall population under study, with any degree of statistical confidence. The total contracted value of the research was \$64,929.80 (including HST).

Political Neutrality Certification

I hereby certify as a Representative of Corporate Research Associates Inc. that the deliverables fully comply with the Government of Canada political neutrality requirements outlined in the Communications Policy of the Government of Canada and Procedures for Planning and Contracting Public Opinion Research. Specifically, the deliverables do not include information on electoral voting intentions, political party preferences, standings with the electorate or ratings of the performance of a political party or its leaders.

Signed



Margaret Brigley, President & COO

Corporate Research Associates

Date: October 30, 2018

Key Findings

Findings from the *Canada Child Benefit (CCB) Application Form Testing Qualitative Research* reveal that the new prototypes for forms RC66, RC66SCH and CTB9 are considered an improvement over the existing CCB application forms, notably in terms of being easier to understand and easier to complete without assistance. The simpler language and form layout used, helped create that sense of improvement.

That said, the application form prototypes do not completely address all of the challenges previously identified with the existing documents and further revisions are required. While the citizenship and immigration status section on the revised form RC66SCH was considered straightforward and easy to understand, the term ‘resident’ used across all three form prototypes requires clarification. Indeed, what defines a ‘resident’, ‘new resident’, and ‘non-resident’ must be clarified to differentiate those terms from those used in relation to residency or status of a newcomer. Similarly, the expression ‘returning resident’ caused some confusion, notably in terms of the minimum amount of time that needs to be spent abroad and the timeframe.

While the revised marital status definitions were generally clear and easy to understand, there remains confusion about the interpretation of when a common-law partnership begins (whether it is when couples move in together or twelve months after that time). Despite some confusion with the Shared Custody section of the revised form RC66, improvements have been noted regarding how the concept of shared custody is defined, with the inclusion of time proportions (i.e., 40% to 60%) and the examples of situations being helpful. The start date of the shared custody was also well understood. Likewise, the revised form RC66 provides clarity regarding primary responsibility for the care and upbringing of a child.

Participants’ thorough review of the CCB application form prototypes revealed numerous proposed small edits to enhance clarity, as specified later in the *Detailed Analysis* and *Conclusion* sections of this report. Most relate to clarifying CCB eligibility, enhancing instructions to complete the forms, using simpler language for select words, reviewing some of the questions to ensure they are specific, and providing a ‘not applicable’ option where relevant. Of note, there was widespread confusion with the mailing instructions of the application form on all three documents, with clients unaware of where their tax services office was located.

Another area of confusion pertained to the sections where income earned outside of Canada needs to be recorded by newcomers. Questions were raised with respect to which income figure should be used, whether net or gross income was to be reported, what exchange rate should be used for income earned outside of Canada, if monthly or yearly incomes were to be considered, and whether the exact amounts or estimates were to be used.

Overall, research findings show that the CRA is heading in the right direction with the redevelopment of the Canada Child Benefit application form, pending some modifications to enhance clarity.
