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du Canada

2018-2019 CRA Annual Corporate Research Qualitative Findings and Methodological Report

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Canada

2018-2019 CRA Annual Corporate Research - Qualitative Findings and Methodological Report

Prepared for the Canada Revenue Agency by Environics Research
March 2019

The Canada Revenue Agency (CRA) commissioned Environics Research to conduct its Annual Corporate Research. This research is used by the CRA to gauge a number of factors, including trust and satisfaction with the CRA, and contextualize other information received by the CRA.

Environics conducted three phases of research for this assignment:

- A telephone survey with 1,600 adult residents of Canada, from January 23 to February 16, 2019.
- An online survey with 318 decision-makers at small and medium enterprises and 303 tax intermediaries, from January 24 to 30, 2019.
- A series of eight in-person focus groups with members of the general population, and six telephone groups with decision-makers at small and medium enterprises, and tax intermediaries between January 31 and February 14, 2019.

Cette publication est aussi disponible en français sous le titre : Recherche d'entreprise annuelle de l'ARC de 2018-2019 - Constatations qualitatives et rapport méthodologique.

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Executive summary

Background and objectives

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

Specifically, this research addressed the following objectives:

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

Methodology

Environics conducted qualitative and quantitative research with the general population, tax intermediaries and decision-makers at small and medium enterprises (SMEs) to support the CRA's research objectives. The following definitions were used in the research:

- Tax intermediary: A person who works with small business clients (<100 employees) on tax-related or payroll matters
- SME: A decision-maker or involved in decisions on tax-related matters, payroll, GST/HST preparation, or bookkeeping at small and medium enterprises (<100 employees).

Qualitative phase

Environics Research conducted a series of eight in-person focus groups with members of the general population, and six telephone groups with decision-makers at small and medium enterprises and tax intermediaries between January 31 and February 14, 2019. Two general population groups were conducted in each of Mississauga, Calgary, Montreal (French) and Halifax. Five telephone groups were conducted with SMEs in Eastern Canada (2 groups), Western Canada (2 groups) and Quebec (French; 1 group), and one phone group was held with tax intermediaries in Quebec (French).

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

Quantitative phase

Environics conducted a telephone survey with 1,600 adult residents of Canada, from January 23 to February 16, 2019. Data were weighted by region, age and gender to ensure the final sample was representative of the Canadian adult population according to the most recent Census. A sample of this size yields results which can be considered accurate to within +/- 2.4 percentage points, 19 times out of 20. Margins of error are larger for subgroups of the population.

In addition, Environics conducted an online survey with 318 decision-makers at small and medium enterprises and 303 tax intermediaries, from January 24 to 30, 2019. Environics obtained the business sample from our trusted partner, Dynata (previously Research Now). As the sample was sourced from an online panel, it represents a non-probability sample and no margin of error can be applied to the results.

Contract value

The total contract value for this research was \$174,410.30 (HST included).

Key findings – qualitative phase: general public

- The CRA is clearly associated with tax collection, as well as managing GST/HST. What participants most want from the Agency is speed and trustworthiness/reliability, especially when interacting by phone. Empathy is also important to some, particularly those who have had problems with their taxes or made errors in the past. Ease of use is especially important when using the CRA website.
- The CRA is meeting expectations related to trust, as participants say they trust the Agency implicitly. Participants believe the CRA is performing its mandate well: it is efficient in collecting taxes and processing returns and has made a strong transition to electronic and online tools in support of further efficiencies. Participants are comfortable with electronic filing and agree that existing payment methods meet their needs.
- The CRA's biggest shortcoming is perceived to be client service, especially long wait times for phone service. This is important because they call the CRA when they feel the matter is complicated, unique, personal or urgent, and can't find answers on the website. That is, a matter requiring a phone call is a higher priority for these participants and considered deserving of greater responsiveness from the CRA.
 - Participants are complimentary of customer service staff once they get through on the phone, describing agents as courteous, professional and competent.
 - Ideas to address client service challenges include: an online chat tool, the ability to leave a message and a callback number and expanding call centre hours. Given that they are using the phone service when a matter is more serious or complex, participants do not consider an automated phone service to be a solution and say they would not use it.
- The CRA website receives mixed reviews: some say information is easy to locate, easy to understand and up to date, while others say the site is dense and difficult to navigate. My Account users are generally positive about the tool and find it easy to use and practical. The main difficulty with My Account appears to be with the sign-up process, which is a barrier to having more Canadians use it. Awareness of CRA's other online tools and services is negligible.

- The tax preparation and filing process itself is typically associated with negative sentiments (e.g., dread, stress). Participants attribute this to having to get themselves organized for a process that is high priority but only happens infrequently (once a year), rather than to any concerns about having to contend with CRA or its customer service.
 - Participants who use tax intermediaries do so because it is easier and more efficient for them, to avoid mistakes (for which consequences are severe), and to maximize the credits to which they are entitled.
 - The main suggestion for how CRA can help ease some of this negative sentiment is to make it easier for Canadians to prepare their taxes (for example, providing an online repository of tax-related forms and receipts; generating pre-completed tax forms with all the information CRA receives directly).
- Ultimately, participants would like the Agency to become more proactive (e.g., in helping Canadians understand tax credits they are entitled to), more solution-oriented, and more focused on service. The idea of being treated as a “client”, rather than as a “taxpayer” or “a number”, is appealing to many.

Key findings – qualitative phase: business and tax intermediary

- As with the general public, SMEs and intermediaries prioritize speed and trustworthiness/reliability when they interact with the Agency, especially by phone. For these segments, trust means that the information provided by phone is both reliable (the correct answer) and consistent (the same answer each time). Also consistent with the general public, ease of use is important for the website, and empathy around problems or errors.
- SMEs and intermediaries express varying opinions about the CRA overall, which are largely influenced by any direct dealings with the Agency. While online services are seen as a growing strength for the Agency, the CRA’s client services receive mixed reviews. Although agents are considered professional and courteous, the wait times to reach one are considered unacceptable. Intermediaries also tend to be more critical of the expertise of agents.
 - As with the general public, these segments have no interest in the automated phone service as a solution for long wait times, which most have found frustrating when they have used it in the past.
- The CRA website and My Business Account/Represent a Client are considered valuable resources for business owners and intermediaries. Outside of Netfile/e-File, there is little familiarity with and use of other online services. There was no awareness of CRA’s YouTube channel, and while there is interest in instructional videos, participants would want assurance that they come from a legitimate source.
- There are mixed views about any future requirement obliging all companies, irrespective of size, to obtain a registered payroll business number. Some saw this as burdensome and bureaucratic, but participants were more comfortable when told it would involve an extension of their Business Number.
- SMEs are not familiar with T4As even though they all pay fees for services to other businesses. Intermediaries are familiar with T4As but do not see a need for them when payments are supported by invoices; they are also opposed to making them a requirement because of the additional burden and bureaucracy involved.
- Overall, business owners and especially intermediaries feel they cannot afford to wait for service and should have more direct access to agents with greater expertise. Intermediaries recognize and appreciate

improvements to any aspect of their interaction with the CRA that allows them to save time and be self-sufficient. They consider themselves experts and want to be treated that way by the CRA.

Political neutrality statement and contact information

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



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Introduction

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

Specifically, this research addressed the following objectives:

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

Background

Launched in 2005, the CRA Annual Corporate Research (ACR) provides public opinion to inform strategic planning and reporting as well as tailor corporate communications. In 2011, the ACR was redesigned to include a core survey each year, with modules rotating annually between service and compliance questions, and focus groups, featuring expanded target audiences. The 2018-19 research repeated the service-focused module previously included in 2013 and 2016, while the 2017-2018 edition focused on compliance.

The research involved a telephone survey with 1,600 adult Canadians, an online survey with 303 tax intermediaries and 318 small and medium enterprises (SMEs), and in-person or telephone focus groups with these three audiences. This report focuses on the findings from the qualitative research; the findings from the surveys are presented under separate cover.

I. Detailed findings – qualitative phase: general public

A. Impressions of the Canada Revenue Agency (CRA)

Overall impressions of the CRA are largely neutral. Positive and negative impressions seem to be driven by memorable client service experiences. Some positive sentiment is also driven by the Agency's efficiency in terms of tax collection and return processing. In the end, taxpayers seek speed, trustworthiness and reliability when interacting with the CRA.

Top-of-mind associations. When asked what they believe the CRA does, most immediately associate the Agency with tax collection. When asked if they do anything else, the most common response is managing the GST/HST. A few, usually mothers, recall the CRA also managing some child benefits. Some believe the Agency also oversees Employment Insurance¹ and disability benefits,² and a few believe the CRA is responsible for how tax money is spent.

To make sure all participants understood the role played by the CRA, the moderator provided the following short description:

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

The moderator also explained that the CRA does not set or determine tax rates, tax policy and tax laws, but rather applies the policy and laws. This clarification was important since some participants were inclined to believe that the CRA was responsible for how much tax they pay.

Overall impressions. Overall impressions of the CRA are typically neutral – in other words, most participants are not inclined to feel positively or negatively toward the Agency, but rather indifferent. This is mostly attributed to the fact that many participants have never really interacted with the CRA – these individuals have someone else prepare their tax returns and they have never needed to contact the CRA.

- If anyone did feel anything positive, it was mildly positive – for instance, these participants feel the CRA is efficient, easy to deal with, and doing what they are supposed to be doing, which is collecting taxes. Some have been through positive client service experiences, such as dealing with a professional agent, someone knowledgeable or helpful. Examples here range from taking the time needed to walk one participant through a particular tax form to helping another participant understand how she could change her address online.
- On the other hand, those inclined to have negative impressions of the Agency tend to be quite negative. Many of these participants have been through a difficult or complex tax-related experience and/or bad customer service experience. Many in this category also complain about how difficult it was to use the CRA website or about excessive wait times when trying to contact the call centre.

¹ The CRA is responsible for collecting Employment Insurance premiums.

² The CRA manages the Disability Tax Credit.

When specifically asked what the CRA does well, most would agree it collects taxes well, in other words, it has the infrastructure in place to allow taxpayers to prepare and file their tax returns in a relatively straightforward and rapid fashion. There is also some recognition that the Agency is efficient when processing returns – both in terms of speed and in terms of not making many, if any, errors. It is also seen as doing well in the transition to electronic and online tools. Although many explained that it is difficult to get through to someone at the call centre, they believe that once they get through, they receive professional, courteous and competent service from the agents.

In terms of areas it should consider improving, much of the focus was on client services, especially the wait times when contacting the call centre. Some also complained about the lack of consistency in the responses they were getting from agents, with a few mentioning getting different answers every time they called in. A few also feel they need to repeat their entire “story” every time they call in, which is quite frustrating to them.

There is also some frustration with what can broadly be described as the CRA’s overall orientation toward taxpayers. More specifically, the Agency is not seen as “proactive” or helpful in terms of helping Canadians understand the tax credits to which they are entitled. They are not seen to be “on the taxpayer’s side.” A few also feel that the CRA goes to great, if not disproportionate, lengths to collect every last dollar from average taxpayers whereas it should be making greater efforts to pursue large tax evaders and large corporations. Fees and penalties are seen as aggressive and unfair. And finally, payments owed are expected immediately, whereas refunds can take time.

Not many participants have noticed any sort of improvement in recent years. The transition to electronic and online tools is an area where participants are most likely to notice an improvement. A few also believe that the website has become more user-friendly – although, overall, the website receives more criticisms than compliments.

Important service attributes. To get a more accurate understanding of what taxpayers prioritize when they interact with the CRA, focus group participants were provided a list of six attributes (speed, ease of use, trustworthiness, empathy, reliability, and value) and asked to rank their importance when interacting with the CRA by telephone, through its website or by written correspondence.

In these discussions, taxpayers prioritize speed and trustworthiness when they want to interact with the Agency, especially by **phone** (although some view trustworthiness and reliability as interchangeable here). Participants are especially adamant about speed when dealing with the CRA over the phone, not only because this is where the CRA is seen as falling particularly short, but also because the very nature of a call to the CRA warrants expediency. Participants explained that a call into the CRA is rarely casual and is often to solve a problem or to get an answer to something they could not figure out on their own (e.g., by using the website). Many participants explain they are probably already somewhat anxious or frustrated before they even pick up the phone and call the CRA. Participants not only want speed in terms of the wait time for an agent to pick up, they also want speed of resolution once they are speaking with an agent – anything that would involve having the call transferred or requiring them to call in again to get their issue resolved is both frustrating and time-consuming.

While many just want a resolution to their issue when they deal with the CRA over the phone, some are also looking for empathy, especially those who have had problems or made errors in their taxes in the past. Admittedly, these individuals are not looking for counselling or to befriend the agent, but they do expect some element of humanity and appreciation for what the taxpayer is going through.

When it comes to the **website**, most participants explained that ease of use is especially important. Many also prioritize speed, although they interpret this to mean that they could quickly get answers to their questions by using the website – for these participants, speed implies ease of use. Trustworthiness and reliability are also important priorities for taxpayers when using the website – they want the information on the website to be accurate. Empathy falls to the bottom of the priority list for the CRA website.

When it comes to **written correspondence**, participants also prioritize speed, trustworthiness and reliability, but above all, speed. There is also some element of empathy desired through written correspondence since some see the letters they currently get from the CRA as very official, impersonal and standard, whereas they would prefer something more individualized to their situation and something they can easily understand.

Regardless of the channel, participants tend to rank “Value (You feel the CRA works hard to help you)” as a relatively low priority. Many participants feel this is not an outcome they typically seek from an interaction with the CRA.

B. Current tax filing behaviours

The typical feelings at tax time are dread and stress, mostly because of all the documents taxpayers need to assemble, and uncertainty over how much they owe. Most file their taxes online; it is more common to use help to file their return than to self-file. Participants seek help for reasons including ease, efficiency, and to maximize benefits and credits.

Sentiments associated with tax filing. When it comes to tax time for citizens, many participants use words like “dread” or “stress” to describe the moment, mostly because it’s a hassle to find all their tax-related documents and they then need to go through the routine of contacting an intermediary and hope that they get some money back. At this early stage of the process, the negative sentiment is related to the process of filing their taxes and concern over owing money in the end, and not out of any concern that they would have to contend with the CRA or its customer service.

According to participants, the CRA could help ease some of these negative sentiments associated with the tax filing process by considering some of the following:

- Making tax forms easier to complete – a few even suggested that the CRA should pre-complete returns since they are seen as already having all the necessary information. This would also circumvent the need for an intermediary or someone else to do their tax return for them.
- Helping taxpayers stay organized by having an online repository for all tax-related forms, receipts, etc.
- Allowing taxpayers to “write off” the cost of hiring an intermediary.
- Making it easier to know the tax credits to which each taxpayer is entitled.
- Helping Canadians better plan their finances throughout the year so that they don’t have to pay any taxes owing after they file their return.
- Offering courses, resources and webinars for young taxpayers, high school students and newcomers that would help them understand why it is important to file taxes and how to file taxes.

Those for whom tax time is not stressful explained that they have a good filing system, their taxes are straightforward, they usually get money back and they have someone else do their taxes for them. There are some who look forward to tax time because they know they will be getting a refund.

A few participants are generally indifferent about having to file their taxes. They see it as a routine process that they need to go through each year, it takes up a few hours of their time and then they move on.

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

Nearly all participants claim to file their taxes before the deadline. Those expecting a return file as soon as they can, whereas those who know they will owe tend to file before the deadline because they consider the penalties quite severe. As well, participants just want to avoid any issues with the CRA if at all possible.

By and large, taxes are prepared using software and returns are submitted online. Filing is done electronically primarily because it is considered easy and refunds arrive faster.

In the groups, it was most common for participants to say they receive help in preparing their return. This help comes from two sources:

1. **Family member.** Some say their sibling, spouse or parent prepared their taxes for them. The primary reason is that this individual is considered more knowledgeable about filing taxes, and would do them right. Younger participants in particular rely on their parents to complete their return for them.
2. **Tax preparer.** However, it's more common for these participants, and especially those in higher income households and those who are self-employed, to use a professional tax preparer. There are a number of reasons cited for using a professional:
 - a. **Easier:** Some feel it was easier for the tax professional to file their taxes on their behalf as they simply don't want to "deal with" filing taxes.
 - b. **Efficient:** Others think it's more efficient to have someone else prepare their taxes. For this group, it's about saving time, as they believe filing their own taxes requires many hours of work.
 - c. **Comfort:** This group is more comfortable with the preparer filing their taxes to ensure that they receive all benefits and credits for which they are eligible. In essence, they're concerned that they would be missing out on benefits or credits if they prepared their return themselves. They also want to avoid making any mistakes because the consequences could be severe, either in terms of penalties, of time wasted trying to correct the error with the CRA, or in terms of missing out on a possible refund.
 - d. **Expert advice:** Some feel that the level of expertise that a tax preparer offers is good value for money, as they would maximize all possible deductions. A very small number also rely on a tax preparer to minimize their risk of being audited.

Among those who prepare their own return, many feel that the software and online filing system is easy to use and a significant improvement over the paper filing process. They have been using tax software for many years, consider themselves fairly organized and believe it's important to understand the mechanics of their household's tax return. They appreciate that the online software allows them to try different scenarios and prompts them about possible tax credits or benefits.

Although virtually all complete their taxes online, there is a small group that still picks up the guide and continues to file their return by paper. This group does not expect to transition to filing online. For this small minority, their tax returns are considered fairly straightforward and they do not feel comfortable enough with technology to prepare their returns using software.

Whether the return was prepared using software or on paper, self-filers generally estimate that it takes them a few hours to do their taxes once all their documents are in order.

For the most part, participants believe that the process of filing their taxes has remained about the same in recent years.

A number of participants have had to make payments on their income tax, either as lump sums or through instalments. A select few have had to pay penalties. These payments are usually done as a cheque to CRA, or by paying at their financial institution, either in person or through online banking. Irrespective of the method of payment, these individuals agree that the available payment methods meet their needs.

C. Website and online services

The general CRA website receives mixed reviews: some say information is easy to locate, easy to understand and up to date, while others say the site is dense and difficult to navigate. Users of My Account are generally positive about its ease of use and practicality. The main difficulty with My Account tends to be with the sign-up process.

Method for contacting CRA. If they're looking for information about doing their taxes, the decision to call the CRA versus using an online resource (such as Google or the CRA website) would largely depend on the extent to which the information is specific to a personal situation. More specifically, a call to the CRA is warranted if the matter is seen as complicated, unique, very personal or urgent. Otherwise, participants are very comfortable referring to the website first or doing a Google search. There is a small contingent who will call CRA no matter what and nothing would seem to convince them to do otherwise – when it comes to tax-related matters, these participants just want to talk to someone. A few explained that if they were looking for information about doing their taxes, they would contact the person who does their taxes, especially if that person is a family member.

Use and opinions of CRA website. Participants who had recently visited the CRA's website were typically looking for information on tax credits or eligibility for certain types of deductions or benefits (e.g., disability). Some were also accessing information in My Account. Other types of information sought included business-related tax matters (e.g., applying for a GST number, the payroll calculator, information on T4s and T4As), Ontario Student Assistance Program (OSAP) information, tax return status, how to do a change of address, and information on Employment Insurance.

Among website users, there is limited awareness that the content had been moved over to Canada.ca.

The general website receives mixed reviews. While some could find what they're looking for and feel the information is both easy to understand and up to date, others feel the website is dense and difficult to navigate. For these latter participants, the issue is more likely to be related to finding the right information rather than having any issues about the information being outdated or difficult to understand. The research also reveals a small group of individuals who would not even try their hand at finding tax-related information online – they

would not trust their own skills to find the right information and would much rather speak with someone to make sure they are getting the right information. By calling, these people also believe it offers them the opportunity to ask follow-up questions and to resolve their matter or question once and for all.

Opinions of My Account. Opinions of My Account are much more positive compared to those of the general CRA website. My Account users consider it easy to use, very practical and generally agree it has limited their need to call the CRA. Users appreciate the information provided in their space and find it's an easy tool to refer back to for information. Uses of the portal include accessing information on Employment Insurance, notices of assessment, and information on taxes paid and owed. Some have come to appreciate how they can now sign in using a partner like their financial institution. The main difficulty with My Account is the sign-up process, which some explained as being too involved and, a few said, did not work at all for them (which required a call to the CRA or turned some off the idea entirely).

Other CRA online services. Other CRA online services are not well known to participants. The child and family benefits calculator is most likely to be recognized, but only by a small number of participants. Even though awareness of various online CRA services is negligible, participants believe the Agency should be developing these types of tools. Many are generally intrigued by the services listed and feel the CRA should be doing more to inform taxpayers about them. Some suggestions for online services include:

- An online questionnaire that a taxpayer could complete to help them discover the tax credits for which they may be eligible;
- An online chat feature;
- An online storage or repository for receipts and tax slips.

D. CRA service

On the whole, participants are complimentary of the customer service staff at the CRA. The primary challenge is reaching someone at the CRA by phone. The notion of being considered a "client" is quite appealing to participants.

Recent contact with the CRA. Only a small number in each group had contacted the CRA in the past year or two. If the CRA is to be contacted, it is most likely by phone. Only a select few had interacted by mail or through My Account. As noted earlier, participants are contacting the CRA by phone to obtain information or clarification on a very specific and personal tax-related matter.

Opinions of CRA service. When asked to give a word to describe their most recent interaction with the CRA, the most common negative word is "frustrated." Some other negative terms used are:

- Lack of information
- Inconsistent (in information they give)
- Intimidating
- Heartless
- Complicated
- Coerced.

The most common positive words are “satisfied,” “helpful” and “professional.” Some other positive words used are:

- Accurate
- Surprised (that they answered all the questions)
- Efficient
- Informative
- Positive
- Relieved (had called and made a deal for paying back money owed)
- Ecstatic (found out about a new tax credit).

Client service experiences. By broaching the topic of the CRA’s client service, many participants were quick to explain the challenges they have encountered. In fact, client service seems to be the focal point of most of the criticism toward the Agency, especially the long wait times for phone service, an issue that seems particularly acute around tax time. While wait times are the main concern, some participants also raised concerns with inconsistency in service and in the answers provided by agents.

Once they got through, participants typically described the agents as courteous, professional and competent. Some reported that the person they spoke to went “above and beyond” in some cases. This group cited examples of staff staying on the phone while helping them navigate the website to find the right form. Others feel like staff are genuine in their desire to resolve issues or answer questions.

For the most part, having to wait a long time before they reach an agent who is then competent, courteous and professional aligns with what many would expect from calling the CRA. Many seem to have become conditioned into expecting long wait times either through prior personal experience or from what they have heard from others. However, although long wait times meet their expectations, it does not mean they are acceptable to taxpayers. While they expect long wait times, they also believe this is an issue that needs improvement.

Possible solutions. When the discussion turned toward possible solutions to the challenges they encounter with client service, participants proposed some of the following:

- Give estimated wait times;
- Have an option so that a CRA agent returns their call – this option would allow the taxpayer to leave a message with a callback number and a preferred callback time;
- A social media chat or messenger feature;
- Always allow the caller to select zero to get to an agent faster.

In terms of solutions the CRA could consider to reduce taxpayers’ need to call, suggestions include:

- Public education regarding online tools and resources available, including webinars and videos;
- Having taxpayer documentation that is easier to understand;
- An online chat tool on their website;
- Better agent training so that taxpayers resolve their issue the first time they call.

Some feel the CRA doesn't need to do anything since people are increasingly going online and "the next generation" will likely do everything online. Despite this evident trend, participants say the CRA should not remove existing options allowing taxpayers to reach someone with whom they can talk if and when needed.

There is very low awareness of, and no interest in, an **automated phone service** allowing a caller to get quick answers to general questions without having to wait to talk to an agent. Participants explained that if they are looking for general information, they would sooner use the website; and if they are calling the CRA, it is with the expectation that they will eventually speak to someone.

The idea of **expanding the hours of operation of the call centre** is quite popular and seen by some as an effective way of reducing wait times since there would be less of a funnel effect. Expanding call centre hours well beyond a traditional 9 to 5 window is quite appealing for those who feel the only time they have to call is during their lunch hour at work. When asked to propose what the call centre hours should be, responses were quite varied, with some preferring an early morning start (e.g., 6 am) and others preferring late evenings (e.g., to 10 pm or midnight). Many participants typically proposed 8 am to 8 pm or something similar. Some also proposed weekend hours and 24/7, especially during tax season.

Some in Atlantic Canada and Western Canada noted the importance of having time zone-sensitive hours of operation – rather than 8 to 8 EST, have it 8 to 8 irrespective of the part of the country.

Using a PIN to validate a caller's identity over the phone instead of asking specific information related to a previous tax return is a fairly popular idea, although some are worried that they already have too many PINs and, given how rarely they call the Agency, are likely to forget or lose it. The idea of providing a PIN and answering additional questions (like their name, date of birth or social insurance number) receives mixed reactions. While some feel this was redundant or overkill, others like the extra safety precaution.

- Participants like that the PIN would be optional (not required).
- Participants do not expect to be able to choose their own PIN, but assume the CRA would "impose" one. The PIN option becomes more popular if it can be personalized by the taxpayer.

Future client service objectives. It was explained to participants that past research projects have shown that Canadians want the CRA to "work harder to help them with their tax and benefit matters." Participants generally view this as meaning the CRA should be developing tools and resources to make it easier for taxpayers to access tax-related information – for some this means more and better online tools, whereas for others this means easier access to call centre agents. It also means the CRA would be more proactive in terms of educating taxpayers about the credits to which they are eligible, and being more cooperative and helpful in general.

Participants agree that the Agency should become more efficient. When asked what it would mean to them if the CRA were to become more efficient, most focused on call centre efficiency. In this context, efficiency is synonymous with speed. Efficiency would mean shorter wait times (under 5 minutes) when they call the CRA, and it would mean getting the right answer or advice quickly. They also explained that they are not privy to how the CRA operates, so they are not in a good position to judge how efficient the CRA is. Participants explained that as far as they could see, the Agency is efficient in its other areas of activity, including tax return processing and tax collection. What they do see and hear around them is that client services are a noteworthy area of improvement.

There does not appear to be a significant trust gap, however. Unless they see evidence to the contrary, participants trust the Agency implicitly, so participants could not easily suggest how the CRA could further earn Canadians' trust.

Ultimately, many participants would like to be treated like a "client." The idea of being treated like a client instead of a number or a taxpayer was even raised spontaneously in some groups without any prompting by the moderator. Participants believe that by changing its focus toward being more client-centric, the Agency would become more proactive, more solution-oriented and more focused on service. The sentiment is not unanimous, however, as a few participants in each group struggle with the notion of being treated like a client by the Agency.

II. Detailed findings – qualitative phase: businesses and tax intermediaries

A. Overall impressions of the CRA

SMEs and intermediaries express varying opinions about the CRA, which are largely influenced by any direct dealings with the Agency. While online services are seen as a growing strength for the Agency, the CRA’s client services receive mixed reviews. Phone wait times are the most widely mentioned area for improvement.

Overall impressions. Overall impressions of the CRA are mixed. Given the lack of direct interaction with the CRA, many business participants are fairly indifferent toward the Agency. Those with positive impressions point to the good service they received after calling in and speaking with one of the agents, who were described as helpful and friendly. Others are impressed by the website, the use of technology and the efficiency of everything online. They consider the processes related to tax return preparation and filing to be easy to use and fast.

By contrast, some are less positive in their view of the CRA, and the most common reason is unacceptable wait times on the phone. Some recall waiting an hour or two before finally getting through to someone. A few participants, either dissatisfied with the answer they obtained the first time they called or conditioned to call the CRA many times to make sure they are getting accurate information, remember being both frustrated and confused by the fact that they would receive different answers to the same question each time they called. SME participants are more likely to have negative impressions, with a few going as far to describe the CRA as “intimidating.”

Strengths and areas for improvement. All participants were asked what the CRA does well and where it could improve. Irrespective of their overall impressions of the CRA, many are able to identify areas where the CRA performs well. Many businesses and intermediaries noted that the overall tax return preparation and filing processes are getting easier to use, and online services are becoming increasingly helpful. The website and online forms were also mentioned as something they appreciate.

Conversely, wait times on the phone are the main thing that the CRA can improve, as noted in every group with these audiences. Other issues were raised only in certain groups:

- Intermediaries from Quebec questioned the level of expertise of agents, and their ability to provide insight or advice beyond standard responses.
- Participants in Western Canada find the turnaround times when resolving an issue to be too long. One participant mentioned that there is a reduced physical presence, specifically in Regina, and there is no office they can go into to speak to someone if needed.
- Participants in Eastern Canada feel the CRA is good at indicating what is required of them, but the information CRA provides to intermediaries or internal representatives is still too vague. They also feel that the language in written correspondence from the CRA is overly technical. A few from this region also feel that the CRA audits smaller businesses more than larger ones and that they lack flexibility – they are very “by the book.”

Participants believe the CRA to be about the same as in recent years and in general, they haven't improved on much, but also haven't become worse. When participants were asked if they feel CRA listens to businesses and tax preparers, the general consensus is that there is still room for improvement in this area.

Important service attributes. All segments prioritize speed and trustworthiness when they want to interact with the Agency, especially by phone (although some view trustworthiness and reliability as interchangeable here). Those who prioritize reliability and trustworthiness do so because they want to be able to rely on the information agents provide over the phone. They want to feel confident that they are getting the right answer – and the same answer – every time they call in with a question or issue.

Ease of use is especially important when using the website. Some participants would like the website to be easier to navigate, to save them from having to call instead. Empathy is also important to some, especially those who have had problems or made errors in their taxes in the past; however, as noted in the next section, most business owners have their intermediary handle these situations. Those who highlight empathy also say that, when they receive a letter or phone in with a problem, they want the agent to be empathetic, patient and work with them as a team to resolve it.

B. Current tax filing behaviours

Businesses tend to rely on a professional for their tax and accounting needs, which allows them to focus on running their business.

Business owners. Nearly all business owners have someone else do their taxes for them, and this is almost always an external tax professional. Business owners do not see it as their area of expertise and, for something as important as taxes, don't want any mistakes so they defer to someone who does taxes for a living. For some, the fear of being audited led them to seek out a professional who can reduce that particular risk.

Similar to individual taxpayers, there is a small group of business owners who do their own taxes, and within this group, an even smaller segment who continue to prepare and file their return in paper format because that is how they've always done it. Otherwise, business owners are filing electronically, especially if they're using an intermediary.

Since most business owners do not do their own tax returns (and in many cases defer to their intermediary for all dealings related to the CRA), many have not noticed whether preparing tax returns has become easier or more difficult over the past few years. Those who have noticed a difference are likely to feel the process has become easier, mostly because of improvements to tax preparation software and the continued transition by the CRA to online tools and resources.

Most business owners make payments to the CRA by cheque, mostly to maintain a paper trail and because this is what is most familiar to them. If payment instalments are expected throughout the year, this also allows them to provide post-dated cheques to their accountant/ intermediary to submit throughout the year so that they don't have to be worried about missing a payment. There is also some use of online banking and of payments through CRA's My Payment site. There is a general consensus that the payment methods available to them meet their needs.

Business owners do not identify many challenges dealing with the CRA.

Intermediaries. Intermediaries struggle managing their clients' expectations with respect to the CRA. Given the lack of direct contact their clients have, expectations in terms of time and effort needed to address a CRA-related matter are sometimes inaccurate. Furthermore, when it comes time to file returns, their clients are not always organized.

Most intermediaries have not seen a noticeable change to the ease or difficulty of preparing tax returns over the past few years.

C. B2B fees for service initiative

Business owners are not familiar with T4As, even though they all pay fees for services to other businesses. Intermediaries are familiar with T4As, but do not see a need for them when payments are supported by invoices; they are also opposed to making them a requirement because of the additional burden and bureaucracy involved.

Registered payroll business number. Most small businesses seem to understand the purpose of a registered payroll business number, although reported registration was moderate at best. Businesses that are sole proprietorships, that pay themselves through dividends, or have no payroll, do not believe they need this number. Nearly all intermediaries know what this number is. That said, they acknowledge that some of their business clients do not have this number. They are under the impression that they do not need to register if there is no actual payroll or if the company is very small (i.e. a micro-company). Some intermediaries in Quebec confuse this number with a Revenu Quebec number that businesses need to have for things like PST management, source deductions, etc.

There are mixed emotions regarding any future requirement that may oblige all companies, irrespective of size, to obtain a registered payroll business number. Some see the need to "get another number" as burdensome and bureaucratic. Opinions of the requirement improve considerably when businesses and intermediaries are informed that a company's registered payroll business number would be the same as their Business Number with the CRA, but with a particular extension (e.g. RP 0001).

T4As. All businesses pay fees to other businesses for services; however, only a small number use T4As. In fact, a good number are not at all familiar with T4As. Business owners in Quebec seem more familiar with T4As – one regularly issues T4As, while another receives T4As for the services he provides (although he does not issue any himself). One participant in Alberta explained that his company was required by the province to issue T4As when obtaining building construction services.

From their end, intermediaries also confirmed that most, if not all, their business clients pay other businesses for services rendered. Although this segment was quite familiar with T4As, they were under the impression there is no requirement to issue T4As, and that they are only issued in very rare circumstances (such as cash transactions, contract workers, or services provided without support of an invoice).

Both business owners and intermediaries do not see any need to issue a T4A when services are paid using invoices. In their view, invoices are sufficient proof and a legitimate record to track "who pays what to whom." There is also a strong feeling that it remains up to the fee recipient to declare revenues and not up to the fee payer to track who gets paid fees.

Participants in all sessions could not recall being asked by a fee recipient NOT to issue a T4A.

Accountants were quite vocal in objecting to any requirement that would have their clients issue a T4A to each of their “suppliers” that received fees in excess of \$500/year. It would be seen as an unnecessary paper burden and overly bureaucratic. Many business owners are uncertain about how much effort would be needed if T4As were to be issued for all service-related suppliers – again, they would defer to their intermediary for this, since they are the ones currently issuing other slips like T4s.

Ultimately, to find out more about T4As, accountants and business owners are quite keen on interactive webinars and videos from the CRA that they could watch on their own time. They would prefer to receive a letter in the mail to bring any future requirements to their attention.

D. Website and online services

The CRA website and My Business Account/Represent a Client are considered valuable resources for business owners and intermediaries. Outside of Netfile/e-File, there is little familiarity with and use of other online services.

Method for contacting CRA. When it comes to contacting the CRA, most business owners will defer to their intermediary. Intermediaries will call for very technical questions or to discuss special circumstances like appeals, audits, reassessments, etc. Intermediaries are quite familiar with the website and will almost always try the site before calling. For the most part, SMEs and intermediaries have visited the CRA website recently; however, only some noticed the switch to Canada.ca. Some SMEs said that, while they noticed the switch, it didn’t change the website much and continues to be used pretty much the same way.

Experiences. As a rule, participants can find what they need on the **website** without too much trouble, either through a Google search directing them to the correct page on the CRA website, or going straight to the CRA site and searching by keyword. A few intermediaries from Atlantic Canada had some trouble with the website and found it very difficult to navigate. Their experience wasn’t as positive as other groups; their concerns included that there were too many links, being redirected a lot and that the site was not sufficiently visually appealing to make them want to stay and explore it. Conversely, SMEs from Western Canada and Quebec found the site to be easy to navigate, as well as fairly clear and concise.

Only some of the participants have used **Web Forms**, while many have not heard of them. Those who have used them had good experiences. Web Forms have been used for issuing T4As, remittance reports and filling out forms for small businesses/business licences.

Almost all business owners have heard of **My Business Account** and all intermediaries have heard of the **Represent a Client** portal. Only some business owners actually use **My Business Account**, typically sparingly and on an as needed-basis. Their experience has been mostly positive: they find it quick and easy to use, more relevant to their business than the general website information, and useful for checking up on their business and payroll. One intermediary explained it makes their clients feel more secure by having a convenient login and access to business information. A few participants raised the registration process as a challenge, describing it as somewhat burdensome – especially the two-step process of signing up.

Other online services. In terms of other online services available from the CRA, the most widely recognized and used are **Netfile** and **e-File**. Most participants have heard of or used Netfile or e-File, and think it is a great service. A few people mentioned hearing about **BizApp** and wanting to try it, but have not yet done so. There is little to no awareness of the other services available. Even though awareness of other online CRA services is negligible, participants believe the Agency should be developing these tools and advertising them more widely.

Overall, almost all participants are interested in educational strategies like YouTube videos and webinars. Most business participants already watch instructional videos for professional development and to help them become better business operators. That being said, there was no awareness among either business participants or intermediaries that the CRA has a **YouTube channel**. Once told about the channel, there were mixed reactions to watching CRA videos through this medium, with some participants preferring webinars that allow them to ask questions in real-time.

Those who would watch instructional videos think they would be great to help them develop their general business knowledge, but would want to make sure the channel was legitimate before learning from the videos. In fact, a few participants in Quebec stressed that they would doubt the legitimacy of something tax-related on YouTube, and by extension, feel the CRA and YouTube are not an intuitive fit. They would not even think of going to YouTube to find CRA-related content and would prefer to source it directly from the CRA website.

E. CRA service

Although agents are described as professional and courteous, the wait times to reach one are considered unacceptable. Business owners, and especially intermediaries, feel they cannot afford to wait and should have more direct access to agents with greater expertise. Intermediaries recognize and appreciate improvements to any aspect of their interactions with the CRA that allow them to save time and be self-sufficient. They consider themselves experts and want to be treated that way by the CRA.

Most participants have interacted with the CRA at some point other than for sending in their tax returns. As noted earlier, businesses will defer to their intermediaries when it comes to interactions with the CRA that are outside of typical transactions such as payroll and GST/HST payments

Automated phone service. Most participants, especially intermediaries, have used the automated phone service. While some people find it efficient and useful for general questions, most describe it as frustrating. A common source of frustration is pushing the wrong button and having to start the process all over again. Many participants also feel that the automated phone service could only address general questions and that, in those situations, they would rather search online where they could read the answer at their own pace and re-read if they wanted. It also saves them the hassle of having to write down the information they are hearing.

If the answer is not on the website or their question is too specific, they would prefer calling in and talking to someone rather than using an automated service.

Opinions of CRA service. When asked to give a word to describe their most recent interaction with the CRA, the most common negative word is “frustrating”. Some of the other negative words used are:

- On hold
- Slow
- Busy
- Inconsistent
- Confusing
- Interesting
- “Kafkaesque” – unnecessarily complex

Participants find the wait times on the phone, or being “on hold”, to be very long before being able to talk to someone. There is also some frustration with the reliability of answers – for instance, one participant used the term “interesting” to describe her latest interaction because she had called a few times with the same question and got different answers every time. This is a common problem that was brought up in most groups.

The most common positive word is “helpful”. Some other positive words used are:

- Smooth
- Informative
- Coherent
- Friendly
- Professional
- Thorough
- Teamwork

Participants looking to resolve an issue found the CRA agents with whom they spoke to be very helpful and informative in their answers. One person even described the interaction as “teamwork” because together, the two of them were able to come up with the best solution to the issue at hand. Professionalism during calls is also a common theme – whether the interaction is positive or negative, participants recognize that agents always uphold a level of professionalism. Intermediaries tend to be more critical of the competency of agents – they are more likely to believe greater technical training is needed, or, they should have more direct access (as intermediaries) to more experienced and knowledgeable staff. On a related note, business owners and intermediaries want “case managers” that they can call directly. They don’t believe they should be getting the same type of call centre agents as Canadian taxpayers who are calling in with far less knowledge about tax-related matters.

In terms of their expectations, most people have fairly low expectations of the service they would receive. This is often due to past experience when calling in, or because they are contacting a government department, which is expected to be slow and inefficient. People would often be surprised with great service – for instance, if an agent is reached within five minutes and the issue or question was clearly and competently addressed, this would almost certainly exceed expectations.

The “expectation bar” isn’t always set low – some have high expectations of the Agency because they believe that, as professionals, CRA agents should be able to provide the help that people need.

Potential service changes. In terms of the optimal **hours of operation** for CRA call centres, opinions vary depending on location. People from Western Canada are under the impression that the call centres are in Ontario and would rather have them align with regular business hours in Alberta. Most groups across the country would prefer the call centres stay open longer into the evening so that they are available after work. Most also recognize that there is a trade-off to having longer hours of operation – some would not want the hours to expand too much since it costs tax dollars. Many like the idea of longer hours during tax season, and having agents available as late as 8 p.m. during other parts of the year.

There is limited support for the use of a **PIN** when calling into the CRA. Most feel it would be another number to forget and easier for unauthorized individuals to access their information. Participants are comfortable with the current approach, explaining they feel secure knowing these questions are asked to confirm their identity.

Future client service objectives. It was explained to participants that past research projects have shown that Canadians want the CRA to “work harder to help them with their tax and benefit matters.” Participants feel the CRA could best demonstrate how it is working hard through advertising that showcases how they are available to help Canadian taxpayers. They further explained that there are seminars and webinars that people are not aware of, and no one knows about the YouTube channel – and that these are the types of things that should be promoted. Some other suggestions include:

- Less technical language on the website;
- Having a chat feature on the website to ask simple questions;
- Extended hours for call centres;
- Services to teach immigrants about the Canadian tax system and make sure they fully understand it;
- More education for the general public, so that people don’t have to pay accountants. Some participants expressed the view that it is unfair to have to pay an accountant or tax preparation service to do their personal income taxes (to ensure they are done correctly or they do not miss out on a credit). They feel that, if citizens are more empowered with tax knowledge, more of them could do their own taxes.

As a rule, the CRA is seen as fairly efficient, especially in terms of processing tax returns. A few participants feel, though, that efficiency could be improved in terms of client service. It was suggested that agents should have access to a call log (that allows the agent to pull up a record of past interactions and conversations) which would lead to less time on the phone for everyone, shorter wait times, fewer instances where the caller is redirected to different departments, and generally less caller frustration from having to re-explain their story every time they call. The CRA could also improve service by guiding citizens through solutions rather than just giving generic answers.

The CRA is viewed as trustworthy. They may not always be efficient or client-focused, but participants do not have any reason to believe that they are not trustworthy.

Appendix A: Qualitative methodology

EnviroNics Research conducted a series of focus groups with members of the general population, tax intermediaries and decision-makers at small and medium enterprises between January 31 and February 14, 2019.

Group composition

General population. Two in-person sessions were conducted in each of Mississauga, Calgary, Montreal and Halifax. In each location, one session was conducted with lower and middle income Canadians and one session was conducted with higher income Canadians. High income was defined as an individual with an annual income over \$75,000 or a household with a combined annual income over \$100,000.

Businesses and tax intermediaries. Five telephone groups were conducted with SMEs in Ontario, Western Canada (BC, AB, SK, MB) and Quebec (French). One telephone group was held with tax intermediaries in Quebec (French). Tax intermediaries were defined as a person who works with small business clients (<100 employees) on tax-related or payroll matters.³ Participants for the business groups were decision-makers or involved in decisions on tax-related matters, payroll, GST/HST preparation, or bookkeeping at small and medium enterprises (<100 employees). Acceptable job titles included:

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

Schedule. The qualitative sessions were distributed as follows:

Date and time	Group Composition
January 31, 5:30 p.m. ET	Low/Middle income – Mississauga, Ontario
January 31, 7:30 p.m. ET	Higher income – Mississauga, Ontario
February 4, 5:30 p.m. MT	Low/Middle income – Calgary, Alberta
February 4, 7:30 p.m. MT	Higher income – Calgary, Alberta
February 6, 5:00 p.m. ET	SME decision-makers – Eastern Canada
February 6, 7:00 p.m. ET	SME decision-makers – Eastern Canada
February 7, 6:30 p.m. ET	SME decision-makers – Western Canada

³ The project was originally designed to include three groups with SME decision-makers and three with tax intermediaries. Due to confusion around the screening criteria for tax intermediaries, the Eastern and Western Canada tax intermediary groups included SME decision-makers instead. Thus, only one group in Quebec was conducted with tax intermediaries.

Date and time	Group Composition
February 7, 8:30 p.m. ET	SME decision-makers – Western Canada
February 11, 5:30 p.m. ET	Low/Middle income – Montreal, Quebec
February 11, 7:30 p.m. ET	Higher income – Montreal, Quebec
February 12, 5:30 p.m. AT	Low/Middle income – Halifax, Nova Scotia
February 12, 7:30 p.m. AT	Higher income – Halifax, Nova Scotia
February 14, 5:30 p.m. ET	SME decision-makers –Quebec
February 14, 7:30 p.m. ET	Tax intermediaries –Quebec

The groups lasted approximately 120 minutes, and consisted of between 7 and 9 participants (out of 9 people recruited) for each general population session and 6 to 7 participants (out of 7 people recruited) for the business and tax intermediary groups.

Recruitment

CRA developed the recruitment screeners, which were reviewed and revised by Environics prior to finalizing. General population participants were screened to ensure they were invited to the appropriate session according to household income; these participants were also screened to ensure the groups included a mix of gender, education levels and ages, and that they would be comfortable voicing their opinions in front of others. Normal focus group exclusions were in place (marketing research, media, and employment in the federal government, and recent related focus group attendance). Participants in the general public groups were offered a \$100 honorarium as a token of appreciation for their time. SME and tax intermediary participants were offered an incentive of \$150. All groups were video and/or audio recorded for use in subsequent analysis by the research team - during the recruitment process and at the session sign-in, participants were asked to consent to such recording.

Moderation

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

- Derek Leebosh moderated the in-person sessions in Mississauga and Calgary, and the phone sessions in Eastern and Western Canada.
- Rick Nadeau moderated the in-person sessions in Montreal and Halifax and the phone sessions in Quebec.

All qualitative research work was conducted in accordance with accepted professional standards and applicable legislation (*The Personal Information Protection and Electronic Documents Act*, or PIPEDA).

Statement of limitations

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

Appendix B: Quantitative methodology

Environics conducted a telephone survey with 1,600 adult residents of Canada, from January 23 to February 16, 2019. A survey of this size will yield results which can be considered accurate to within +/- 2.4 percentage points, 19 times out of 20. Margins of error are larger for subgroups of the population.

In addition, Environics conducted an online survey with 318 decision-makers at SMEs and 303 tax intermediaries, from January 24 to 30, 2019. Environics obtained the business sample from our trusted partner, Dynata (previously Research Now). As the sample was sourced from an online panel, it represents a non-probability sample and no margin of error can be applied to the results.

Sample design

The general population telephone survey was conducted with adult Canadians (18 years of age or older) and used an industry-standard “most recent birthday” selection technique to identify a respondent. Standard quotas were set for age and gender. The survey was conducted using both cell phone (51%) and landline numbers (49%). The sample was stratified by region to allow for meaningful coverage of lower population areas:

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

* In percentage points, at the 95% confidence level

The business and tax intermediary study sample set regional quotas for each of the two types of organizations. Online survey results are not weighted.

Region	Tax intermediary	Businesses	Total
Atlantic Canada	21	22	43
Quebec	69	70	139
Ontario	103	114	217
Western Canada	101	109	210
National/multiple location	6	2	8
Not stated	3	1	4
TOTAL	303	318	621

Questionnaire design

The questionnaires were designed by the CRA and incorporated tracking questions from previous surveys. Environics reviewed the questionnaires to ensure the design was appropriate and met the budgeted length. Both general population and business questionnaires are included in Appendix E. The telephone survey averaged 14 minutes to deliver; the online business survey averaged 14.5 minutes.

Pretest

For the general population survey, Environics conducted an initial pre-test of 26 interviews (12 English, 14 French) on January 23 and recordings were audited by Environics staff. These interviews included standard Government of Canada pre-test probing questions. As the survey ran longer than budgeted, the CRA identified a small number of questions for deletion, and these changes were implemented prior to the full survey launch. The pre-test interviews were retained as the question deletions did not substantially impact the results.

For the online survey, a soft launch was conducted on January 24, with a total of 91 completed interviews (67 English, 24 French). These interviews also included standard Government of Canada pre-test probing questions. No issues were identified and the survey proceeded the next day.

Fieldwork

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

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

The online survey was conducted by Environics and hosted on Canadian servers.

Quality control

All research work was conducted in accordance with the standards established by federal government Public Opinion Research (POR) requirements, as well as applicable federal legislation (Personal Information Protection and Electronic Documents Act, or PIPEDA).

Completion results

The response rate for the general population telephone survey was four percent. This is calculated as the number of responding participants (completed interviews plus those disqualified because of survey requirements and quotas being filled), divided by unresolved numbers (e.g., busy, no answer) plus non-responding households or individuals (e.g., refusals, language barrier, missed callbacks) plus responding participants $[R/(U+IS+R)]$. The disposition of all contacts is presented in the following table:

Completion results

	TOTAL	Landline	Cell
Total Numbers Attempted	86,131	20,902	65,229
Out-of-scope - Invalid	45,832	6,981	38,851
Unresolved (U)	21,051	4,811	16,240
<i>No answer/Answering machine</i>	21,051	4,811	16,240
In-scope - Non-responding (IS)	3,244	1,151	2,093
<i>Language barrier</i>	434	174	260
<i>Incapable of completing (ill/deceased)</i>	129	94	35
<i>Callback (Respondent not available)</i>	2,681	883	1,798
Total Asked	16,004	7,959	8,045
<i>Refusal</i>	14,035	6,950	7,085
<i>Termination</i>	261	164	97
In-scope - Responding units (R)	1,708	845	863
<i>Completed Interview</i>	1,600	790	810
<i>NQ - Quota Full</i>	37	33	4
<i>NQ - Age</i>	71	22	49
Refusal Rate	89%	89%	89%
Response Rate	4%	6%	3%
Incidence	94%	93%	94%
Survey Length (minutes)	14	13	15

The participation rate for the online survey of businesses and tax intermediaries was 24 percent. The completion results are presented in the following table.

Contact disposition

Disposition	N
Total invitations (c)	5,765
Total completes (d)	621
Qualified break-offs (e)	127
Disqualified (f)	547
Not responded (g)	4,243
Quota filled (h)	227
Contact rate = (d+e+f+h)/c	26%
Participation rate = (d+f+h)/c	24%

Non-response bias analysis

The table below presents a profile of the final sample, compared to the actual population of Canada (2016 Census information). As is the case with most telephone surveys, the proportion of people aged 55+ interviewed is higher than in the population; this was corrected by age weighting. The final sample also somewhat underrepresents those with high school or less education, which is also a typical pattern (e.g., older individuals and those with more education are more likely to respond to telephone surveys).

Sample profile

Subgroup	Sample*	Canada (2016 Census)
Gender (18+)	%	%
Male	51	49
Female	49	52
Age	%	%
18-34	19	27
35-54	30	34
55+	51	39
Education level ^α	%	%
High school diploma or less	28	35
Trades/college/post sec no degree	39	36
University degree	33	29

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

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

Appendix C: General population screener

Recruitment Screener 2018 Annual Corporate Research – Gen Pop

Questionnaire # _____

Date of Last Group _____

of previous groups _____

<p>Mississauga, ON Thursday, January 31, 2019 Group 1: Low/Middle HHI @ 5:30 pm \$100 Group 2: High HHI @ 7:30 pm \$100 ACCE, 2575 Dunwin Dr. T:(905) 828-0493</p> <p>Calgary, AB Monday, February 4 Group 3: Low/Middle HHI @ 5:30 pm \$100 Group 4: High HHI @ 7:30 pm \$100 Qualitative Coordination, 707 10 Ave SW #120 T:(403) 229-3500</p> <p>Montreal, QC (French) Monday, February 11 Group 5: Low/Middle HHI @ 5:30 pm \$100 Group 6: High HHI @ 7:30 pm \$100 CRC Research, 1610 Ste-Catherine Ouest #411 T:(514) 932-7511</p> <p>Halifax, NS Tuesday, February 12 Group 7: Low/Middle HHI @ 5:30 pm \$100 Group 8: High HHI @ 7:30 pm \$100 MQO Research, 1883 Upper Water St. 4th floor T:(902) 465-3034</p>	<p>Recruit: 9 for 8 to 9 show per group</p> <p>Definitions: Low/Middle income: If single HH income is <\$75K or if multiple HH income is <\$100K</p> <p>High income: If single HH income is \$75K+ or if multiple HH income is \$100K+</p>
<p>Respondent's name: _____</p> <p>Respondent's phone #: _____ (home)</p> <p>Respondent's phone #: _____ (work)</p> <p>Respondent's fax #: _____ sent?</p> <p>or</p> <p>Respondent's e-mail : _____ sent?</p> <p>Sample source (circle):</p> <p style="text-align: center;"> <input type="checkbox"/> panel <input type="checkbox"/> random <input type="checkbox"/> client <input type="checkbox"/> referral </p>	<p>Interviewer: _____</p> <p>Date: _____</p> <p>Validated: _____</p> <p>Quality Central: _____</p> <p>On List: _____</p> <p>On Quotas: _____</p>

Hello, my name is (NAME). I'm calling from [SUPPLIER NAME], a national public opinion research firm. First off, let me assure you that we are not trying to sell you anything. On behalf of the Government of Canada, we're organizing a series of discussion groups to explore various issues of importance to the country.

EXPLAIN FOCUS GROUPS. About eight to nine people will be taking part, all of them randomly recruited just like you. The discussion will last no more than two hours and will take place during the evening. For their time, participants will receive an honorarium of \$100. But before we invite you to attend, we need to ask you a few

questions to ensure that we get a good mix and variety of people. May I ask you a few questions? This will take about 5 minutes.

Yes CONTINUE

No ASK IF ANYONE ELSE IN THE HOUSEHOLD MIGHT BE INTERESTED; IF NOT, THANK AND TERMINATE

[IF INDIVIDUAL DOES NOT SPEAK ENGLISH, EXPLAIN THAT THE DISCUSSION WILL BE TAKING PLACE IN ENGLISH. FRENCH DISCUSSIONS ARE BEING HELD ELSEWHERE IN THE COUNTRY. THANK AND TERMINATE.]

Participation is voluntary and individual’s decision to take part will not affect any dealings they may have with the Government of Canada. We are interested in hearing your opinions, no attempt will be made to sell you anything or change your point of view. The format is a “round table” discussion lead by a research professional. All opinions expressed will remain anonymous and views will be grouped together to ensure no particular individual can be identified.

[READ ONLY IF NEEDED:] You can contact [NAME] from Environics, the research supplier hired to conduct this study, at [PHONE NUMBER] to verify the legitimacy of this research and/or ask questions.

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

ADDITIONAL CLARIFICATION IF NEEDED:

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

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

Type	Yes	No
A marketing research firm	1	2
A magazine or newspaper	1	2
A radio or television station	1	2
A public relations company	1	2
The government, whether federal or provincial	1	2
An advertising agency or graphic design firm	1	2
A company that does tax return for other people or businesses, such as H&R Block	1	2
An accounting firm	1	2

IF “YES” TO ANY OF THE ABOVE, THANK AND TERMINATE. HOWEVER, IF “YES” TO TAX PREPARATION COMPANY OR ACCOUNTING FIRM, TRY TO RECRUIT FOR SME/TAX INTERMEDIARY FOCUS GROUPS.

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

Yes	1	CONTINUE
No	2	THANK AND TERMINATE

S3) How long have you lived in the [CITY] area? _____

TERMINATE IF LESS THAN 2 YEARS

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

Yes	1	CONTINUE
No	2	THANK AND TERMINATE

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

Yes	1	MAX. 3 PER GROUP. CONTINUE TO S6
No	2	GO TO Q1

S6) When was the last time you attended an interview or group discussion?

6 months ago or less	1	THANK AND TERMINATE
More than 6 months ago	2	CONTINUE

S7) In the past 5 years, how many in-depth research interviews or discussion groups have you attended?

Less than 5	1	CONTINUE
5 or more	2	THANK AND TERMINATE

S8) What topics were discussed?

(IF RELATED TO TAXATION, THANK AND TERMINATE)

ASK ALL

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

ENSURE GOOD MIX 1-6

Under 20	0	THANK AND TERMINATE
20-24 years	1	
25-34 years	2	
35-44 years	3	
45-54 years	4	
55-64 years	5	
65-74 years	6	
75+ years	7	THANK AND TERMINATE
Refuse	9	THANK AND TERMINATE

Q2) What is your current employment status?

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

Q3) And what sector of the economy do you work in? ENSURE A GOOD MIX

DO NOT READ LIST

Agriculture, Forestry, Fishing and Hunting	1
Mining and oil and gas extraction	2
Construction	3
Manufacturing	4
Wholesale Trade	5
Retail Trade	6
Transportation and warehousing	7
Information and cultural industries	8
Finance and Insurance	9
Real estate and rental and leasing	10
Professional, scientific and technical services	11
Management of companies and enterprises	12
Administrative and support, waste management and remediation services	13
Education services	14
Utilities	15
Health care and social assistance	16
Arts, entertainment and recreation	17
Accommodation and food services	18
Public administration	19
Other services (specify)	99

Q4) Including yourself, how many people above the age of 18 are there in your household?

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

Q5a) [IF Q4=1 ASK] Which of the following categories best corresponds to your total personal annual income, before taxes, for 2017? READ

Under \$20,000	1	
Between \$20,000 and \$34,999	2	
Between \$35,000 and \$44,999	3	
Between \$45,000 and \$59,999	4	
Between \$60,000 and \$74,999	5	
Between \$75,000 and \$99,999	6	
\$100,000 or more	7	
Refused	9	THANK AND TERMINATE

Less than \$75K (Codes 1 to 5): Qualifies for first group
\$75K or greater (Codes 6 & 7): Qualifies for second group UNLESS EMPLOYMENT STATUS=STUDENT. THEN PLACE IN FIRST GROUP.

Q5b) [IF Q4=2 ASK] Which of the following categories best corresponds to the total annual income, before taxes, of all members of your household for 2017? READ

Under \$20,000	1	
Between \$20,000 and \$34,999	2	
Between \$35,000 and \$44,999	3	
Between \$45,000 and \$59,999	4	
Between \$60,000 and \$74,999	5	
Between \$75,000 and \$99,999	6	
\$100,000 or more	7	
Refused	9	THANK AND TERMINATE

Less than \$100K (Codes 1 to 6): Qualifies for first group
\$100K or greater (Code 7): Qualifies for second group UNLESS EMPLOYMENT STATUS=STUDENT. THEN PLACE IN FIRST GROUP.

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

ENSURE GOOD MIX PER GROUP

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

Q7) DO NOT ASK – NOTE GENDER (ENSURE 50/50 SPLIT)

Male	1
Female	2

Q8) What is your ethnic background?

IN MISSISSAUGA, MONTREAL AND CALGARY: Recruit at least two per group who are of non-European descent or who are other visible minorities (i.e. Chinese or South Asian, but could include Indigenous people or Afro-Canadians as well). In Halifax, there is no minimum but it would still be desirable to have some diversity.

Invitation

Q9) Great, you qualify for one of our focus group sessions. Would you be available to attend a focus group on (DATE @ TIME)? It will last approximately 2 hours.

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

Q10) Participants in group discussions are asked to voice their opinions and thoughts. How comfortable are you in voicing your opinions in front of others (IF APPROPRIATE: In English/French)? Are you (read list)

Very comfortable	1	MINIMUM 5 PER GROUP
Fairly comfortable	2	
Comfortable	3	
Not very comfortable	4	THANK AND TERMINATE
Very uncomfortable	5	THANK AND TERMINATE

Q11) Sometimes participants are asked to read text, review images or write down things during the discussion. Is there any reason why you could not participate?

Yes	1	THANK AND TERMINATE
No	2	CONTINUE
DK	3	THANK AND TERMINATE

TERMINATE IF RESPONDENT OFFERS ANY REASON FOR NOT BEING ABLE TO COMMUNICATE EFFECTIVELY OR TAKE PART IN THE DISCUSSION IN ANY WAY, SUCH AS SIGHT OR HEARING PROBLEM, A WRITTEN OR VERBAL LANGUAGE PROBLEM.

ALSO TERMINATE IF YOU HAVE ANY CONCERNS ABOUT PARTICIPANTS' ABILITY TO BE UNDERSTOOD IN THE LANGUAGE TO BE USED DURING SESSION.

Q12) As I mentioned earlier, the group discussion will take place the evening of [DATE @ TIME] for 2 hours and participants will receive \$100 for their time. Would you be willing to attend?

Yes	1	CONTINUE
No	2	THANK AND TERMINATE

Q13) There may be some people from the Government of Canada who have been involved in this project observing the session. However, they will not take part in the discussion in any way, and they will not be given your name. Is this acceptable to you?

Yes	1	CONTINUE
No	2	THANK AND TERMINATE

Q14) The session will be audio-recorded. These recordings are used to help with analyzing the findings and writing the report. Your name will not appear in the research report. Is this acceptable to you?

- | | | |
|-----|---|---------------------|
| Yes | 1 | CONTINUE |
| No | 2 | THANK AND TERMINATE |

Great! 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: [INSERT FACILITY INFORMATION]

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 will be checking respondents' identification prior to the group, so please be sure to bring some personal identification with you (for example, a driver's license). If you require glasses for reading, make sure you bring them with you as well.

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

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

First name _____
Last Name _____
Email _____
Day time phone number _____
Night time phone number _____

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

Appendix D: General population moderation guide

January 22, 2019

**Environics Research
Annual Corporate Research
PN10117
Canada Revenue Agency**

1.0 Introduction to Procedures [10 minutes]

Welcome to the focus group. We are conducting this research project for the Government of Canada, but I work for Environics Research which is a public opinion research company.

We want to hear your opinions. Feel free to agree or disagree. You don't have to direct all your comments to me; you can exchange ideas and arguments with each other too.

There are some observers watching the session on the other side of the two-way mirror and they are part of the research team. We are also video-taping this session to help me write my report. The video will only be used internally to analyse the research and will not be released to anyone else.

I may take some notes during the group to remind myself of things also. Anything you say here will remain anonymous and any comments you make will not be linked to you by name in any reporting we do on this project. Your participation in this research will not affect any dealings you may have with the Government of Canada.

The session should last about two hours. The host/hostess will pay you your incentives at the end of the session. Please make sure your cell phones are turned off.

Let's go around the table so you can each introduce yourselves to the group. Tell us your name and a little bit about yourself, such as what kind of work you do if you work outside the home and who lives with you in your house.

2.0 Impressions of the CRA [20 Minutes]

Tonight, we are going to be discussing the Canada Revenue Agency or the CRA. First of all, from what you know, what exactly does the CRA do? What are its functions?

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

And what are your overall impressions of the CRA, that is the agency responsible for the administration of the tax system in Canada?

PROBE: What does the CRA do well?

What can the CRA improve upon?

Are there ways in which the CRA has improved in recent years? What?

I'm going to hand out a short exercise for you to fill out. I want you to fill it out in silence and then we will have a chance to discuss. [DISTRIBUTE HANDOUT #1 AND PROVIDE INSTRUCTIONS]. As you can see the exercise lists six different attributes and then asks you to rank (#1, #2, #3, etc.) how important each of them is in each of three channels (when dealing with CRA over the phone, when visiting CRA's website and when receiving/sending written correspondence with the CRA).

Speed
Ease of use
Trustworthiness
Empathy
Reliability
Value

What are the most important attributes for each service channel? [phone, web, correspondence]? Why is this important to you over anything else? And what comes next?

And what comes last? Why is this less important to you?

Now if we were to summarize, which three aspects should the CRA focus on? Do we have consensus or not? Does your top three differ based on the different channels?

3.0 Current Tax Filing Behaviours [25 Minutes]

Let's talk for a few minutes about tax filing. Most people don't like doing their taxes, but I am interested in learning a bit more about the process that you go through each year when you do your taxes.

First, I'd like to do an exercise. [DISTRIBUTE HANDOUT #2] Let's say this person here is you and you are getting ready to prepare and file your income tax return. I would like you to write down in the thought bubble what is going through your mind at this particular moment. Take the time to think this through. Picture yourself as you're about to embark in the preparation of your income tax return (where you are, what you are doing, thinking and feeling, etc.). We will do the exercise in silence. I know some people may be tempted to write one word like "ugh", but I'd like you to write a complete thought.

Let's go around the table to hear what you wrote down. [FOR EACH PARTICIPANT, TRY TO UNDERSTAND WHAT MAKES THEM FEEL THIS WAY (THE POSITIVES AND THE NEGATIVES)]

Is there anything the CRA could do to help ease some of the negative thoughts and feelings you wrote down?

Now, let's talk about how you go about filing your taxes. Can you each tell me whether you typically prepare your tax return on your own, or whether you have someone do it for you?

IF SOMEONE DOES IT FOR YOU: Who does it for you? Why do you get them to do it?

How do you typically file your taxes? Do you do it on paper, do you file online using a tax software? Why/why not?

How do you find the process? Do you typically have a lot of information to put together, or are there relatively few items you usually need to collect and put together? How long does it typically take you to do your taxes?

Do you usually file your taxes on time, or submit them late? Why is that?

Do you find the process easier, about the same or more difficult in recent years? Why?

Making payments to the CRA

How often have you had to make a payment on your income tax?

When you have had to make a payment on your taxes to CRA, how have you done it (by cheque in the mail; through online banking; through My Payment using Visa Debit, Debit MasterCard, or Interac Online; by pre-authorized debit; by credit card or PayPal; in-person at a financial institution or Canada Post outlet)?

PROBE: How easy/difficult is it to do?

Likes/dislikes about different payment methods/systems?

Now, if you were looking for information about doing your taxes, where would you look first (online, call the CRA, talk to an accountant/tax preparer, etc.)? Why would you go about it this way?

4.0 Website and Online Services [20 Minutes]

Now, let's talk about CRA's website. Have any of you recently visited the CRA's website?

As you may or may not know, the content of the CRA's website was moved over to Canada.ca just over a year ago. You can now find tax-related information under a specific tab. Has anyone noticed this change?

IF VISITED THE CRA WEBSITE: What were you looking for? Did you find what you needed? Was it easy to find what you were looking for?

Was the information clear and easy to understand?

Was the information up-to-date?

Have you heard of My Account? If so, have you set it up? Who uses My Account and for what purpose? What's been your experience with it?

Some of you have told me a few minutes ago that you file your taxes online. I would like to explore some of CRA's online services for a few minutes. Which online services have you used?

PROBE:

- Mobile app MyCRA or MyBenefits CRA
- Submit a document
- Auto-fill my return
- Online mail
- ReFILE
- Child and family benefits calculator

What is your general level of satisfaction with CRA online services? Can you recall elements that work well or could be improved upon?

Overall, have online tools simplified the process? Should the CRA introduce more or less online services in the future? Like what?

5.0 CRA Service [40 Minutes]

Now I would like to discuss the service provided by the CRA in more detail with you. Has anyone contacted the CRA in the past year or two? [SHOW OF HANDS]

How did you contact the CRA? Was it by phone, by fax, by mail, by visiting the website, through social media, using My Account, etc.?

Without going into too many details, why did you have to contact the CRA?

PROBE: Was it to get general information? Were you seeking clarifications on information sent to you by the CRA? Other reasons?

Has anyone used the CRA's automated phone service?

IF YES: For what purpose? How was your experience?

IF NO: The automated phone service allows a caller to get quick answers to general questions without having to wait to talk to an agent. This is all automated and you

navigate through the system by pressing numbers on your phone. Would you ever consider using the automated phone service? Why or why not?

What would you like to be able to do through the automated phone service?

If something can be completed online in My Account, does it also have to be available through the automated phone service? Why do you say that?

Some people choose to call the CRA when they have a question while others may opt to search for an answer online first.

For what reason would you personally call the CRA? And what would make you search online instead of calling a CRA agent?

How else could the CRA provide its services and communications that could reduce the need for you or other Canadians to call?

On the sheet of paper in front of you, I'd like you to write down a word or two that best describe your last interaction with the CRA? Let's do this in silence. Then we can go around the table to see what everyone wrote down.

What did you each write? Why did you say that or why did you feel this way?

Would you say this is a typical interaction with the CRA? Why/why not?

Did the service meet/exceed expectations, in terms of:

- Wait time?
- Employee knowledge or understanding of the issue?
- Ease of understanding the information they provided to you?
- Consistency of the information provided?
- Resolution?

What are your expectations of the CRA when it comes to service? Do you have high expectations, low expectations or no expectations at all? Why do you say that?

Did you get what you needed from that interaction? Did you have to call more than one time to get what you needed? If so, why? How did this make you feel?

Did you think it was acceptable to have to call more than once?

Did you encounter any problem? If so, was it resolved?

What are your impressions of CRA staff in terms of their client service orientation?

PROBE: Do you get the impression that CRA’s client service focus is improving, declining or remaining about the same? (If needs improvement) What should the CRA focus on to improve the client experience?

Do you think that expanding the hours of operation of the call centres would be useful? What hours of operation would be optimal? 8am to 7pm? 8am to 8pm?

The CRA is considering using a PIN to validate a caller’s identity over the phone instead of asking specific information related to a previous tax return (IF NEEDED: currently, callers are asked to answer specific questions such as SIN, date of birth, line amount on previous tax return, etc.). What do you think of this approach to caller authentication? If you’d already acquired a PIN, would you be willing to answer additional questions like your name, date of birth or social insurance number?

Past research projects have shown that Canadians want the CRA to work harder to help them with their tax and benefit matters. What does this mean to you “working hard to help Canadians with their tax and benefit matters”?

How can the CRA demonstrate that it’s working hard to help Canadians? What can the CRA improve?

And we also heard that Canadians want the CRA to be more efficient. What does this mean to you? How can the CRA show that its operations are efficient? How can the CRA improve in that regard?

And how about when it comes to trusting the CRA, how can the CRA gain Canadians’ trust?

Conclusion [5 Minutes]

[MODERATOR TO VISIT BACKROOM FOR ADDITIONAL QUESTIONS]

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

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

Don’t forget to see our host/hostess as you leave the room. He/she has an envelope for you. [FOR FIRST GROUP:] There is another group of participants waiting to come in. Please make sure you don’t discuss what we did in front of them. Don’t forget to take all your belongings and remove your name tag.

Thanks for your participation!

Appendix E: General population survey questionnaire

**Canada Revenue Agency
Annual Corporate Research – 2018
General Public Questionnaire – Full Version**

Introduction

Hello / Bonjour (pause), the Government of Canada is conducting a telephone survey on current issues of interest to Canadians. Would you prefer that I continue in English or French? **(IF NEEDED: Je vous remercie. Quelqu'un vous rappellera bientôt pour mener le sondage en français.)**

My name is _____ of [SUPPLIER NAME], the company hired to do the survey. The survey takes about 15 minutes and is voluntary and completely confidential. Your answers will remain anonymous. If at any time during the survey you would prefer not to answer a specific question, you are allowed to do so. May I continue?

IF NEEDED: Your decision to participate is voluntary and will in no way affect your relationship with the Government of Canada. This call may be monitored or recorded for quality control purposes only. The information provided will be administered according to the requirements of the Privacy Act.

IF NEEDED: If you have any questions regarding this survey or would like to verify the legitimacy of this research, you can contact [NAME] at [PHONE NUMBER].

IF LANDLINE SAMPLE ASK S1

S1. May I please speak to a member of the household who is 18 years of age or older who has had the most recent birthday? Would that be you? [IF THAT PERSON IS NOT AVAILABLE ARRANGE A CALLBACK]

Yes CONTINUE

No ASK TO SPEAK TO 'ELIGIBLE' PERSON

REFUSED

THANK/DISCONTINUE

IF CELLPHONE SAMPLE ASK S1B

S1B. Are you at least 18 years old?

Yes CONTINUE

No THANK/DISCONTINUE

REFUSED

THANK/DISCONTINUE

S2. Your participation in this survey is voluntary, but would be extremely helpful. Would you be willing to take part in this survey? We can do it now or at a time more convenient for you.

YES, NOW

YES, CALL LATER

REFUSED

CONTINUE

SPECIFY DATE/TIME

THANK/DISCONTINUE

IF CELLPHONE SAMPLE ASK S3 AND S3a:

S3. Are you in a safe place to talk – for example, not driving a vehicle?

- Yes CONTINUE
- No RESCHEDULE

S3a. At home, do you have a traditional telephone line in addition to a cellphone?

- Yes CONTINUE
- No CONTINUE

S4. In which province or territory do you live?

- British Columbia
- Alberta
- Saskatchewan
- Manitoba
- Ontario
- Quebec
- New Brunswick
- Nova Scotia
- Prince Edward Island
- Newfoundland and Labrador
- Yukon
- North West Territories
- Nunavut

B. Overall Perceptions of the CRA

B1. The Canada Revenue Agency is the agency of the federal government responsible for such things as:

[MAN, SASK, ALTA, BC, YUKON, NORTHWEST TERRITORIES AND NUNAVUT: the collection of income tax, the administration of the GST (or Goods and Services Tax) and the Canada Child Benefit program]

[QUEBEC ONLY: the collection of federal income tax and the administration of the Canada Child Benefit program]

[IN ATLANTIC PROVINCES, ONT: the collection of federal income tax, the administration of the GST/HST and the Canada Child Benefit program]

READ: Throughout this survey, we will refer to the Canada Revenue Agency as the CRA.

How would you rate the overall performance of the CRA? Please use a scale from 0 to 10, where 0 means “terrible” and 10 means “excellent”.

- 00 – Terrible
- THROUGH
- 10 – Excellent
- VOLUNTEERED
- 99 – DK/REF – SKIP TO B3

B2. Why do you rate the performance of the CRA as (RESPONSE FROM B1) out of 10? PROBE: Any other reason? (RECORD RESPONSE, ACCEPT MULTIPLE RESPONSES)

98 – Specify Response
VOLUNTEERED
99 – DK/REF

B3. I would now like you to rate the CRA on a series of statements. For each one, please tell me whether you agree or disagree using a scale of 0 to 10, where 0 means “completely disagree” and 10 means “completely agree”. [ROTATE STATEMENTS. REPEAT SCALE AS NECESSARY]

(IF ASKED: We are asking for your opinion based on your general impressions of the CRA, whether from personal experience, what you have seen, read or heard.)

- a) The CRA treats taxpayers with respect.
- b) The CRA treats taxpayers fairly.
- c) The CRA is efficient in its operations.
- d) The CRA can be trusted to do what is right in administering Canadians’ taxes and benefits.
- e) The CRA works hard at helping Canadians with their tax and benefits matters.
- f) The information provided by the CRA is easy to understand.
- g) The CRA makes the process of filing your taxes easy.
- h) The CRA processes your tax return in a timely manner.

00 – Completely disagree
THROUGH
10 – Completely agree
VOLUNTEERED
99 – DK/REF

C. Experience with the CRA – Income Tax Filing

I would now like to ask you a few questions about your experiences as a taxpayer.

[READ IF NECESSARY, IF ANY PAUSE IN RESPONDING IN THIS SECTION: Please be reminded that these questions are for research purposes only. Your answers are appreciated and would help us improve your filing experience with the CRA.]

C1. Have you sent in your personal [QUEBEC ONLY: federal] income tax return for 2017? [READ TO ALL: This would be the tax return you filed for the income you earned in 2017, which was due April 30th, 2018.]

01 – Yes
02 – No – SKIP TO D1
VOLUNTEERED
99 – DK/REF – SKIP TO D1

[IF “YES” AT C1, READ:] The following set of questions will focus on your 2017 taxes.

C2. Did you prepare your 2017 tax return on your own, or did you receive help from someone else? (USING TAX SOFTWARE DOES NOT COUNT AS RECEIVING HELP)

- 01 – Prepared on your own – **SKIP TO C4a**
- 02 – Received help
- VOLUNTEERED
- 99 – DK/REF – **SKIP TO D1**

C3. [IF “RECEIVED HELP” AT C2] From whom did you get help? [READ CATEGORIES ONLY IF NECESSARY; CODE MORE THAN ONE IF MENTIONED; INCLUDE PEOPLE WHO GAVE ADVICE]

- 01 – Friend/family member
- 02 – Professional tax preparer/accountant (INCLUDES H&R BLOCK-TYPE COMPANIES)
- 03 – Volunteer program to help people with their tax returns (Community Volunteer Income Tax Program)
- 98 – Other (SPECIFY)
- VOLUNTEERED
- 99 – DK/REF

C4a. How was your tax return sent in? [IF NEEDED: That is, for example, was it sent in by mail or online?]

ACCEPT ONE RESPONSE ONLY. DO NOT READ LIST.

- 01 – By mail
- 02 – Online (INCLUDES EFILE AND NETFILE)
- 03 – On the phone (File My Return service)
- 04 – Other
- VOLUNTEERED
- 99 – DK/REF

D. Experience with the CRA – Contacts

D1. In the last 12 months, have you contacted the CRA, other than for sending in personal or business tax returns? (CONTACT INCLUDES SEEKING INFORMATION; BUSINESS REFERS TO CORPORATE, GST/HST, OR PAYROLL)

- 01 – Yes
- 02 – No – **SKIP TO SM10**
- VOLUNTEERED
- 99 – DK/REF – **SKIP TO SM10**

D2A. In which way did you most recently contact the CRA? (READ LIST – CLARIFY AS NECESSARY; ACCEPT ONE RESPONSE ONLY; CONTACT INCLUDES SEEKING INFORMATION)

- 01 – By telephone
- 02 – By fax
- 03 – By mail
- 04 – Some other way (SPECIFY _____)
- VOLUNTEERED
- 99 – DK/REF

[ASK SM1 IF D2A=1 “By telephone”]

SM1. Did you have any problems accessing the CRA during your most recent contact by phone?

- 01 – Yes
- 02 – No – SKIP TO D3
- VOLUNTEERED
- 99 – DK/REF – SKIP TO D3

SM2. (IF “YES” AT SM1, ASK SM2) What problem(s) did you encounter? PROBE: Anything else? (DO NOT READ LIST. ACCEPT MULTIPLE RESPONSES)

- 01 – Had to wait for too long / Was put on hold
- 02 – Line was busy / No answer
- 03 – Couldn’t get through (general)
- 04 – Had to call multiple times
- 05 – Poor / Unhelpful client service
- 06 – Difficult to reach correct department / Had to be transferred
- 07 – Difficulty finding the correct number
- 08 – Difficulty with the automated phone system / menu
- 98 – Other (SPECIFY)
- VOLUNTEERED
- 99 – DK/REF

[ASK D3 IF D2A=1, 2 or 4]

D3. Was the purpose of your MOST RECENT contact to...? (ROTATE RESPONSE CATEGORIES 01 TO 07) (READ LIST – ACCEPT MULTIPLE RESPONSES)

- 01 – Seek general information other than about filing your taxes
- 02 – Seek clarification of information sent to you by the CRA
- 03 – Make a payment owing on your taxes
- 04 – Try to resolve a dispute you had with the CRA
- 05 – Submit documents that the CRA had requested
- VOLUNTEERED
- 98 – Other (SPECIFY)
- 99 – DK/REF

[ASK SM3 IF D2A=1, 2 or 4]

**SM3. Was this most recent contact with the CRA concerning: (ROTATE RESPONSE CATEGORIES 01 TO 05)
(READ LIST; CODE MORE THAN ONE IF APPLICABLE)**

- 01 – Personal income tax
- 02 – Estate or trust tax
- 03 – GST/HST
- 04 – Canada Child Benefit Program
- 05 – Benefits or credits other than the Canada Child Benefit
- VOLUNTEERED
- 98 – Other (SPECIFY)
- 99 – DK/REF

[ASK SM4 IF D2A=1 “By telephone”]

SM4. How satisfied are you with the amount of time it took to get service during this most recent contact by phone? Please use a scale from 0 to 10 where 0 means “completely dissatisfied” and 10 means “completely satisfied”.

- 00 – Completely Dissatisfied
- THROUGH
- 10 – Completely Satisfied
- VOLUNTEERED
- 99 – DK/REF

SM5. (IF “TELEPHONE” AT D2A) Using a scale from 0 to 10, where 0 means “not at all knowledgeable” and 10 means “extremely knowledgeable”, how would you rate the level of knowledge of the CRA’s employee(s) you spoke to?

- 00 – Not at all knowledgeable
- THROUGH
- 10 – Extremely knowledgeable
- VOLUNTEERED
- 99 – DK/REF

[ASK D4 IF D2A=1, 2 or 4]

D4. How satisfied are you with the overall quality of the service you received when you last contacted the CRA by (RESPONSE FROM D2A)? Please use a scale from 0 to 10, where 0 means “completely dissatisfied” and 10 means “completely satisfied”.

- 00 – Completely dissatisfied
- THROUGH
- 10 – Completely satisfied
- VOLUNTEERED
- 99 – DK/REF

D5. (IF “TELEPHONE” AT D2A) Did you get what you needed from the CRA on this particular occasion?

- 01 – Yes [ASK SM6]
- 02 – No [GO TO SM7]
- VOLUNTEERED
- 99 – DK/REF [GO TO SM7]

SM6. (ASK IF “YES” TO D5) Did you have to call more than once to get what you needed?

- 01 – Yes
- 02 – No
- VOLUNTEERED
- 99 – DK/REF

SM7. (IF “TELEPHONE” AT D2A) Following your most recent contact with the CRA by phone, to what extent do you agree or disagree with the following statements? Please use a scale from 0 to 10 where 0 means “completely disagree” and 10 means “completely agree”. [ROTATE STATEMENT]

- a. I feel like the CRA cared about my unique situation.
- b. The CRA made me feel like a valued client.

- 00 – Completely disagree
- THROUGH
- 10 – Completely agree
- VOLUNTEERED
- 99 – DK/REF

SM8. (IF “TELEPHONE” AT D2A) And to what extent would you say the service you received met your expectations? Please use a scale of 0 to 10 where 0 means “not at all” and 10 means “completely”.

- 00 – Not at all
- THROUGH
- 10 – Completely
- VOLUNTEERED
- 99 – DK/REF

[ASK ALL RESPONDENTS]

SM10. I would like to read you a list of situations where you may have to deal with the CRA. For each one, please tell me how you would PREFER to receive service or information. (ROTATE STATEMENTS)

- a. If you wanted basic information, for instance information about Registered Savings Plans, would you:
- b. If you required clarification on a document the CRA sent you, would you:
- c. If you needed assistance on a personal tax matter, such as whether taxes were owed on an inheritance you received, would you:

(FOR EACH STATEMENT: ROTATE RESPONSE LIST 01 TO 05; READ LIST AS NECESSARY, ACCEPT ONLY ONE RESPONSE)

- 01 – Visit the CRA’s website
- 02 – Contact the CRA by telephone
- 03 – Contact the CRA by mail
- 04 – Send the CRA an email
- 05 – Contact the CRA via social media
- VOLUNTEERED
- 06 – Send the CRA a fax
- 07 – Ask financial advisor/accountant to contact the CRA (DO NOT READ)
- 98 – Some other way (SPECIFY)
- 99 – DK/REF

SM11. If the CRA needed to send you information, would you prefer to receive...? (READ LIST. ACCEPT ONLY ONE RESPONSE)

- 01 – Traditional paper-based communications, such as a letter in the mail
- 02 – An email indicating you have CRA correspondence within My Account, the CRA’s secure online portal
- 03 – Notification on your mobile device via a CRA app
- VOLUNTEERED
- 04 – No preference
- 99 – DK/REF

SM12. If you had a disagreement with the CRA about your taxes, how confident are you that you would be able to get it resolved? Please use a scale from 0 to 10 where 0 means “not at all confident” and 10 means “extremely confident”.

- 00 – Not at all confident
- THROUGH
- 10 – Extremely confident
- VOLUNTEERED
- 99 – DK/REF

SM14. I will now read you a few statements. For each one, tell me to which extent you agree or disagree using a scale from 0 to 10, where 0 means “completely disagree” and 10 means “completely agree”. (RANDOMIZE STATEMENTS. MAKE NOTE TO INTERVIEWER TO CLEARLY READ EACH STATEMENT.)

- a) The CRA assumes taxpayers report their taxes accurately unless there is evidence to the contrary.
- b) When you contact the CRA by telephone, you are able to get service in the official language of your choice that is English or French.
- c) You know how to access the tax benefits and credits you are entitled to.

D6. Based on your experience, would you say the level of service provided by the CRA is better, about the same, or worse than the service you might receive from financial institutions with which you currently do business? [INTERVIEWER: INCLUDES ALL TYPES, SUCH AS BANKS, CREDIT UNIONS, INSURANCE COMPANIES]

- 01 – Better
- 02 – About the same
- 03 – Worse
- VOLUNTEERED
- 04 – Depends
- 99 DK/NA

D7. And compared to two or three years ago, would you say that the level of service provided by the CRA is better, about the same, or worse?

- 01 – Better
- 02 – About the same
- 03 – Worse
- VOLUNTEERED
- 04 – Depends
- 99 DK/NA

E. CRA WEB SITE AND SECURE PORTAL

E1. In the past 12 months, have you visited the tax pages of the Canada.ca website to search for information on tax-related matters?

- 01 – Yes
- 02 – No
- VOLUNTEERED
- 99 – DK/REF

[IF E1=YES ASK E2]

E2. I will now read you a couple of statements about the tax pages of the Canada.ca website. For each one, please tell me whether you agree or disagree using a scale from 0 to 10, where 0 means “completely disagree”, and 10 means “completely agree”. [ROTATE STATEMENTS.]

- a. The information provided on the tax pages of the Canada.ca website is easy to understand.
- b. It is easy to find the information you are looking for.
- c. The website provides you with the information you need.

00 – Completely disagree

THROUGH

10 – Completely agree

VOLUNTEERED

99 – DK/REF

E3. Have you registered with the CRA’s My Account online service? [READ IF NEEDED:] My Account is an online service that allows you to track your refund, view or change your return, check your benefit and credit payments, view your RRSP limit, set up direct deposit, and receive online mail among other things.

01 – Yes

02 – No

VOLUNTEERED

99 – DK/REF

[IF E3=YES ASK E4]

E4. For each of the following statements about My Account, please tell me whether you agree or disagree, using a scale of 0 to 10 where 0 means “completely disagree” and 10 means “completely agree”. [ROTATE STATEMENTS.]

- a. It is easy to use My Account.
- b. The services provided in My Account are relevant to your needs.
- c. You’re confident that My Account is a secure online platform that protects your personal information.

00 – Completely disagree

THROUGH

10 – Completely agree

VOLUNTEERED

99 – DK/REF

F. Respondent Profile

To finish up, I would like to ask you a few questions about you and your household for statistical purposes only. Please be assured that all of your answers will remain completely confidential.

F1. With which gender do you identify? (DO NOT READ LIST; ACCEPT ONE RESPONSE ONLY)

- 01 – Male
- 02 – Female
- 03 – Other
- VOLUNTEERED
- 99 - REF

F2. What is the highest level of education that you have completed? (DO NOT READ LIST; ACCEPT ONE RESPONSE ONLY)

- 01 – Grade 8 or less
- 02 – Some high school
- 03 – High school diploma or equivalent
- 04 – Registered Apprenticeship or other trades certificate or diploma
- 05 – College, CEGEP or non-university certificate or diploma
- 06 – University certificate or diploma below bachelor's level
- 07 – Bachelor's degree
- 08 – Post graduate degree above bachelor's level
- 99 – [Do not read] Prefer not to answer/DK

F3. In what year were you born?

- 98 – ENTER 4-DIGIT YEAR
- VOLUNTEERED
- 99 – DK/REF

F4. How long have you lived in Canada? (ACCEPT ONE RESPONSE ONLY)

- 01 – All your life
- 98 – ENTER NUMBER OF YEARS
- VOLUNTEERED
- 99 – DK/REF

F5. Which of the following categories best describes your current employment status? Are you: (READ LIST IN SEQUENCE – STOP ONCE RESPONDENT CONFIRMS CATEGORY; ACCEPT ONE RESPONSE ONLY)

- 01 – Working full-time, that is, 35 or more hours per week
- 02 – Working part-time, that is, less than 35 hours per week
- 03 – Self-employed
- 04 – Unemployed, but looking for work
- 05 – A student attending school full-time
- 06 – Retired, or
- 07 – Not in the workforce (full-time homemaker, unemployed and not looking for work)
- VOLUNTEERED
- 98 – Other
- 99 – DK/REF

F6. What is your primary source of income? (READ LIST IN SEQUENCE – STOP ONCE RESPONDENT CONFIRMS CATEGORY – IF MORE THAN ONE, ASK FOR LARGEST SOURCE; ACCEPT ONE RESPONSE ONLY)

- 01 – Paid by an employer
- 02 – Business owner or partner – sole proprietor
- 03 – Business owner or partner – corporation
- 04 – Investment income
- 05 – Private or corporate pension
- 06 – Government pension
- VOLUNTEERED
- 96 – Spousal/child/parent support
- 97 – No source of income
- 98 – Other (SPECIFY)
- 99 – DK/REF

F7. Please tell me which of the following categories best represents your 2017 total household income, before taxes? (READ LIST – STOP ONCE RESPONDENT CONFIRMS CATEGORY; ACCEPT ONLY ONE RESPONSE)

- 01 – Under \$20,000
- 02 – \$20,000 to under \$40,000
- 03 – \$40,000 to under \$60,000
- 04 – \$60,000 to under \$80,000
- 05 – \$80,000 to under \$100,000
- 06 – \$100,000 to \$120,000
- 07 – \$120,000 and over
- VOLUNTEERED
- 99 – DK/REF

F8. Do you identify as Indigenous, that is, First Nations (status or non-status), Inuk or Métis? (NOTE: INDIGENOUS ASKED SEPARATELY, IN LINE WITH STATISTICS CANADA APPROACH)

- 01 – Yes
- 02 – No
- 99 – Prefer not to say

F9. Do you consider yourself a member of a visible minority group? [NOTE FOR INTERVIEWER IF ASKED: This refers to a person who is non-white in colour or race, regardless of place of birth.]

01 – Yes

02 – No

99 – Prefer not to say

F10. And finally, to better understand how results vary by region, could you please provide the first three digits of your postal code?

That concludes the survey. We thank you very much for taking the time to participate, it is greatly appreciated.

Appendix F: Business and tax intermediary screener

Recruitment Screener
2018 Annual Corporate Research – SME/INTERMEDIARIES

Questionnaire # _____

Date of Last Group _____
 # of previous groups _____

<p>Eastern Canada (ON or Atlantic provinces) Wednesday February 6, 2019 Group 3: SME Decision-makers @ 5:00 pm ET/6:00pm AT Group 4: Tax Intermediaries @ 7:00 pm ET/8:00pm AT</p> <p>Western Canada (BC, AB, SK or MB) Thursday February 7 Group 5: SME Decision-makers @ 6:30 pm ET Group 6: Tax Intermediaries @ 8:30 pm ET</p> <p>Québec (French) Thursday February 14 Group 1: SME Decision-makers @ 5:30 pm ET Group 2: Tax Intermediaries @ 7:30 pm ET</p>	<p>Recruit: 7 for 6 to 7 show per group Honorarium: \$150</p> <p style="text-align: center;">Definitions:</p> <p>SME Decision-maker: <100 employees, has sole/shared decision-making responsibilities and deals with the CRA.</p> <p>Tax Intermediary: <100 employees and is a tax intermediary.</p>
<p>Respondent's name: _____</p> <p>Respondent's phone #: _____ (home)</p> <p>Respondent's phone #: _____ (work)</p> <p>Respondent's fax #: _____ sent?</p> <p>or</p> <p>Respondent's e-mail : _____ sent?</p> <p>Sample source (circle):</p> <p style="text-align: center;"> <input type="checkbox"/> panel <input type="checkbox"/> random <input type="checkbox"/> client <input type="checkbox"/> referral </p>	<p>Interviewer: _____</p> <p>Date: _____</p> <p>Validated: _____</p> <p>Quality Central: _____</p> <p>On List: _____</p> <p>On Quotas: _____</p>

Introduction

*** READ THE APPLICABLE INTRO***

INTRO IF RECRUITING RANDOMLY:

Hello, my name is (NAME). I'm calling from [supplier name], a national public opinion research firm. First off, let me assure you that we are not trying to sell you anything. On behalf of the Government of Canada, we're organizing a series of **telephone** group discussions to explore various issues of importance to the country.

We are looking to speak to tax intermediaries. A tax intermediary is an individual who works with small business clients on tax-related or payroll matters. Would you be this person?

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

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

Yes CONTINUE to “B”

No ASK FOR THE APPROPRIATE CONTACT. IF CONTACT NOT AVAILABLE SCHEDULE CALLBACK. IF DOES NOT EXIST OR NOT WILLING, TERMINATE.

B. EXPLAIN FOCUS GROUPS. About six to seven people will be taking part in a telephone discussion, all of them randomly recruited just like you. The discussion will last no more than two hours and will take place during the evening. For their time, participants will receive an honorarium of \$150. But before we invite you to attend, we need to ask you a few questions to ensure that we get a good mix and variety of people. May I ask you a few questions? This will take about 5 minutes.

Yes CONTINUE TO “C”

No THANK AND TERMINATE

[IF INDIVIDUAL DOES NOT SPEAK ENGLISH, EXPLAIN THAT THE DISCUSSION WILL BE TAKING PLACE IN ENGLISH. FRENCH DISCUSSIONS ARE BEING HELD ELSEWHERE IN THE COUNTRY. THANK AND TERMINATE.]

INTRO IF RECRUITING FROM LIST OF NAMES:

Hello, my name is (NAME). I'm calling from [supplier name], a national public opinion research firm. First off, let me assure you that we are not trying to sell you anything. On behalf of the Government of Canada, we're organizing a series of telephone group discussions to explore various issues of importance to the country. Can I speak with/am I speaking with ___ (CHECK NAME ON THE COMPUTER SCREEN)?

We are looking to speak to tax intermediaries as well as sole or shared decision-makers within small and medium organizations. A tax intermediary is an individual who works with small business clients on tax-related or payroll matters.

B. EXPLAIN FOCUS GROUPS. About six to seven people will be taking part in a telephone discussion, all of them randomly recruited just like you. The discussion will last no more than two hours and will take place during the evening. For their time, participants will receive an honorarium of \$150. But before we invite you to attend, we need to ask you a few questions to ensure that we get a good mix and variety of people. May I ask you a few questions? This will take about 5 minutes.

Yes CONTINUE TO “C”

No THANK AND TERMINATE

[IF INDIVIDUAL DOES NOT SPEAK ENGLISH, EXPLAIN THAT THE DISCUSSION WILL BE TAKING PLACE IN ENGLISH. FRENCH DISCUSSIONS ARE BEING HELD ELSEWHERE IN THE COUNTRY. THANK AND TERMINATE.]

C. Participation is voluntary and individual's decision to take part will not affect any dealings they may have with the Government of Canada. We are interested in hearing your opinions, no attempt will be made to sell you anything or change your point of view. The format is a “round table” discussion lead by a research professional. All opinions expressed will remain anonymous and views will be grouped together to ensure no particular individual can be identified.

[READ ONLY IF NEEDED:] You can contact [NAME] from Environics, the research supplier hired to conduct this study, at [PHONE NUMBER] to verify the legitimacy of this research and/or ask questions.

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

ADDITIONAL CLARIFICATION IF NEEDED:

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

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

Type	Yes	No
A marketing research firm	1	2
A magazine or newspaper	1	2
A radio or television station	1	2
A public relations company	1	2
The government, whether federal or provincial	1	2
An advertising agency or graphic design firm	1	2

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

Q1b) DO NOT ASK – NOTE GENDER (ENSURE 50/50 SPLIT)

Male 1
 Female 2

1c) Approximately how many employees, including yourself, does your company have? Please think of all full-time and permanent part-time personnel, from all locations or branches if more than one exists. ENSURE GOOD MIX PER GROUP

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

1d) Do you have sole or shared responsibilities in your organization for matters related to taxes, payroll, GST/HST preparation or bookkeeping? [AN OWNER WHO OVERSEES THE WHOLE ORGANIZATION WOULD QUALIFY HERE. PLEASE ENSURE THAT THE GROUPS ARE NOT COMPRISED ONLY OF ACCOUNTANTS AND BOOKKEEPERS.]

- | | | |
|-----|---|--------------|
| Yes | 1 | GO TO Q1d a) |
| No | 2 | GO TO Q1f |

1d a) What is your job title? (if acceptable job titles – Go to 1e)

[Small and medium-sized businesses (<100 employees) – include decision-makers or those involved in decisions related to tax matters, payroll, GST/HST preparation, or bookkeeping. Acceptable job titles include:]

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

1e) Do you personally deal with the Canada Revenue Agency (CRA) or does this fall under someone else’s responsibilities?

- | | | |
|---------------------------------|---|--------------------------------|
| Yes, deal personally with CRA | 1 | QUALIFIES FOR SME GROUPS 1,3,5 |
| No, someone else deals with CRA | 2 | MAX 2 PER GROUP |

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

- | | | |
|-----|---|---|
| Yes | 1 | QUALIFIES FOR TAX INTERMEDIARY GROUPS 2,4,6 |
| No | 2 | THANK AND TERMINATE |

INTERVIEWER NOTE:
Respondent qualifies as follows:

SME Groups 1,3,5: <100 employees (Q1c=1-5), has decision-making responsibilities (Q1d=1) and deals with the CRA (Q1e=1) or maximum 2 where someone else deals with CRA (Q1e=2)

Tax Intermediary Groups 2,4,6: <100 employees (Q1c=1-5) and is a tax intermediary (Q1f=1).

***If a respondent qualifies for both, place them in the Tax Intermediary Group.**

2) Before we ask you further qualification questions, would you be available to participate in a discussion on [Date @ Time]? Remember that this discussion will take place over the phone. It will last no more than 2 hours, and as mentioned, you would be receiving \$150.00.

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

3) Participants in group discussions are asked to voice their opinions and thoughts. How comfortable are you in voicing your opinions in front of others? Are you (read list):

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

TERMINATE IF RESPONDENT OFFERS ANY REASON FOR NOT BEING ABLE TO COMMUNICATE EFFECTIVELY OR TAKE PART IN THE DISCUSSION IN ANY WAY, SUCH AS SIGHT OR HEARING PROBLEM, A WRITTEN OR VERBAL LANGUAGE PROBLEM.

ALSO TERMINATE IF YOU HAVE ANY CONCERNS ABOUT PARTICIPANTS' ABILITY TO BE UNDERSTOOD IN THE LANGUAGE TO BE USED DURING SESSION.

4a) Have you ever attended a group discussion, an in-depth research interview or survey which was arranged in advance and for which you received a sum of money?

Yes	1	ASK Q4b
No	2	SKIP TO INVITE

4b) When was the last time you attended an interview or group discussion?

6 months ago or less	1	THANK AND TERMINATE
More than 6 months ago	2	CONTINUE

4c) In the past 5 years, how many in-depth research interviews or discussion groups have you attended?

Less than 5	1	CONTINUE
5 or more	2	THANK AND TERMINATE

Invitation

As I mentioned earlier, the discussion will take place on [Date @ Time]. Would you be willing to participate?

Yes	1	CONTINUE
No	2	THANK AND TERMINATE

Eastern Canada (ON or Atlantic provinces)

Wednesday February 6, 2019

Group 3: SME Decision-makers @ 5:00 pm ET/6:00pm AT

Group 4: Tax Intermediaries @ 7:00 pm ET/8:00pm AT

Western Canada (BC, AB, SK or MB)

Thursday February 7

Group 5: SME Decision-makers @ 6:30 pm ET

Group 6: Tax Intermediaries @ 8:30 pm ET

Québec (French)

Thursday February 14

Group 1: SME Decision-makers @ 5:30 pm ET

Group 2: Tax Intermediaries @ 7:30 pm ET

We ask that you join the conference call 10 minutes prior to the start of the session. Are you able to do this 10 minutes prior to the session?

- | | | |
|-----|---|---------------------|
| Yes | 1 | CONTINUE |
| No | 2 | THANK AND TERMINATE |

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

- | | | |
|-----|---|---------------------|
| Yes | 1 | CONTINUE |
| No | 2 | THANK AND TERMINATE |

Invitation:

The conference line is 1-866-962-9051; enter code 6875964#

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 participate, please call us so that we may get someone to replace you. Please do not arrange for your own replacement. You can reach us at **[number]** at our office. Please ask for **[name]**. Someone will also call you the day before to remind you about the discussion.

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

First name _____
 Last Name _____
 Email _____
 Day time phone number _____
 Night time phone number _____

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

Appendix G: Business and tax intermediary moderation guide

February 4, 2019

**Environics Research
Annual Corporate Research – Business Phone
PN10117
Canada Revenue Agency**

1.0 Introduction to Procedures [10 minutes]

Welcome to the focus group. My name is [name] and I work for Environics Research which is a public opinion research company. We are conducting this research project for the Canada Revenue Agency.

We want to hear your opinions. Feel free to agree or disagree.

The session should last about an hour and a half. Since this is a conference call and we can't see each other, please try to say your name before you speak so that we can keep track of who is speaking.

We are audio recording the session to help me write my report but whatever you say is totally confidential and anonymous and will not be attributed to you as an individual. We are interested in what you all think as a group. There may also be some people from the research team or from the CRA who are listening in on this call. Your cash incentive will be mailed to you in the next week or two.

Your participation in this research will not affect any dealings you may have with the Government of Canada or with the CRA.

Let's go around and start with a brief introduction of everyone. Tell us your name and a little bit about yourself, such as what kind of business you are in, how big your company is and what your own job consists of.

2.0 Impressions of the CRA [20 Minutes]

Tonight, we are going to be discussing the Canada Revenue Agency or the CRA.

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

We are interested in talking with you tonight about the business side of your relationship with the CRA (we are conducting other focus groups about people's personal dealings with the CRA).

What are your overall impressions of the CRA, that is the agency responsible for the administration of the tax system in Canada?

PROBE: What does the CRA do well?

What can the CRA improve upon?

Are there ways in which the CRA has improved in recent years? What?

Do you feel like the CRA is listening to [businesses / tax preparers]? Do you think their ideas are being considered by the CRA?

Do you think the CRA is making enough efforts to meet the needs of [businesses / tax preparers] like you? Is it committed to improving its processes to make things more efficient/effective/clear?

I'd like you to each write down the following six words:

- Speed
- Ease of use
- Trustworthiness
- Empathy
- Reliability
- Value

As you know there are several ways that people like you might interact with the CRA. You might deal with them on the phone, you might visit the CRA's website or you might exchange written correspondence with them.

I'd like to ask each of you which of these six attributes are most important to you when you are interacting with the CRA. It might be the same for all three ways or some of you might, for example, feel that something is very important when you are on the phone with the CRA but is much less important if you are on their website.

Now if we were to summarize, which of these attributes should the CRA focus on overall?

3.0 Current Tax Filing Behaviours [10 Minutes]

Let's talk for a few minutes about tax filing.

(SME) For your business' tax return, do you do it yourself, or do you have someone do it for you? If someone does it for you, who is it?

If you do it yourself, do you file online or on paper? If paper, why?

What are your biggest challenges as a small business in dealing with CRA?

(Intermediary) What are the biggest challenges you observe in dealing with small business owners when it comes to taxes? Are these challenges becoming more/less pronounced over time?

And what are the biggest challenges that you face in dealing with CRA?

(Ask everyone) Do you find the process of filing taxes easier/more difficult in recent years? Why?

Can you point to processes/efforts as examples?

(SME) Making payments to the CRA

How often have you had to make a payment on your corporate income tax?

When you have had to make a payment on your taxes to CRA, how have you done it (by cheque in the mail; through online banking; through My Payment using Visa Debit, Debit MasterCard, or Interac Online; by pre-authorized debit; by credit card or PayPal; in-person at a financial institution or Canada Post outlet)?

PROBE: How easy/difficult is it to do?

Likes/dislikes about different payment methods/systems?

(Ask everyone) Now, if you were looking for information about doing your business/client's taxes, where would you look first (online, call the CRA, talk to an accountant/tax preparer, etc.)? Why would you go about it this way?

4.0 B2B Fees for Service Initiative [10 Minutes]

SMEs: I'd like to talk a bit more about your business. Some of you are self-employed and others mentioned that you work for an organization that counts a number of employees. For those of you who have employees, do you know if your organization has a *registered payroll business number*?

Intermediaries: I'd like to talk a bit more about your inter-business reporting. Do your clients all have a *registered payroll business number*? IF "NO": Why don't they have a registered payroll business number?

Everyone: If there was an obligation down the road for all businesses, no matter their size, to get a *registered payroll business number*, how would you feel about that?

Does your business/your clients businesses ever pay fees for services provided by another business or by an individual who is not an employee? Examples of this would include if you hire an accounting firm or a lawyer or a consultant etc... to do some work for you. [NB: A fee is any consideration or charge for labour or services, whether monetary, in kind, or a combination thereof]. IF "YES", How often is this the case?

And does your business/your clients ever receive fees for services provided to another business? IF "YES" How often is this the case?

Did you know that you and your clients have an obligation to issue a T4A slip when you make a payment of fees for contracted services, if you pay anyone over \$500 in a calendar year?

Do you/your clients consistently issue T4As in those cases? If not, why don't you issue T4As?

Have any of you personally received a T4A slip or have your clients? IF YES: Did you know what to do with it? IF NO: Did you look for information on what to do with the T4A slip? Where (online – CRA website, tax software FAQ, etc.; over the phone – CRA enquiries line, bookkeeper or accountant)? Did you obtain clear instructions?

Have any of you or your clients ever been asked by a fee recipient NOT to issue a T4A when paying fees for service? What was the reason given for not issuing a T4A?

If you didn't know how to deal with inter-business fee reporting that requires T4As, how would you prefer to receive information about it? In what format? **PROBE:** Web, Video, Webinar, eGuide etc.

How do you find the process of reporting T4A information to the CRA? Is it relatively easy and straightforward or is it prohibitively expensive and/or time consuming? IF EXPENSIVE/TIME CONSUMING: Can you think of any ways this could be improved?

5.0 Website and Online Services [20 Minutes]

Now, let's talk about CRA's website. Have any of you recently visited the CRA's website?

As you may or may not know, the content of the CRA's website was moved over to Canada.ca just over a year ago. You can now find tax-related information under a specific tab. Has anyone noticed this change?

IF VISITED THE CRA WEBSITE: What were you looking for? Did you find what you needed? Was it easy to find what you were looking for?

Was the information clear and easy to understand?

Was the information up-to-date?

Have you ever used Web Forms on the CRA website? Which ones?

Have you heard of SMEs [My Account or My Business Account] Intermediaries [Represent A Client]? If so, have you set it up?

Who uses it and for what purpose? What's been your experience with it?

Do you use any other CRA online services? Which ones? **PROBE:**

- Attach-a-document or Submit-a-document
- Mobile application CRA BizApp
- Auto-fill
- Electronic payments
- GST/HST Netfile
- Business Registration Online

What is your general level of satisfaction with CRA online services? Can you recall elements that work well or could be improved upon?

Overall, have online tools simplified the process? Should the CRA introduce more or less online services in the future? Like what?

Have you ever watched an instructional video from the CRA's YouTube channel for example?

IF YES: What did you watch? What did you think of the video? Was it useful?

IF NO: Do you ever watch instructional videos on anything at all? For what purpose? What do you think of those videos? Do they tend to be useful? Would you ever watch an instructional video from the CRA?

What about webinars – would you be interested in participating in webinars offered by the CRA? Would that be useful for you?

6.0 CRA Service [30 Minutes]

Now I would like to discuss the service provided by the CRA in more detail with you. Have you recently contacted the CRA? How often do you contact them?

How did you contact the CRA? Was it by phone, by fax, by mail, by visiting the website, through social media, using My Account/My Business Account/Represent A Client, etc.?

Without going into too many details, why do you have to contact the CRA?

Is it typically to get general information?

Were you seeking clarifications on information sent to you by the CRA?

Has anyone used the CRA's automated phone service?

IF YES: For what purpose? How was your experience?

IF NO: The automated phone service allows a caller to get quick answers to general questions without having to wait to talk to an agent. This is all automated and you navigate through the system by pressing numbers on your phone. Would you ever consider using the automated phone service? Why or why not?

What would you like to be able to do through the automated phone service?

If something can be completed online in [My Business Account/Represent A Client], does it also have to be available through the automated phone service? Why do you say that?

I'd like you to think about a word or two that best describe your last interaction with the CRA and jot it down. What words came to mind? Why did you say that or why did you feel this way?

Would you say this is a typical interaction with the CRA? Why/why not?

Did the service meet/exceed expectations, in terms of:

- Wait time?
- Employee knowledge or understanding of the issue?
- Ease of understanding the information they provided to you?
- Consistency of the information provided?
- Resolution?

What are your expectations of the CRA when it comes to service? Do you have high expectations, low expectations or no expectations at all? Why do you say that?

Do you typically get what you need from the CRA? Do you have to call more than one time to get what you need?

Is it acceptable to have to call more than once?

Have you encountered any problem with the CRA? If so, was it resolved?

What are your impressions of CRA staff in terms of their client service orientation?

PROBE: Do you get the impression that CRA’s client service focus is improving, declining or remaining about the same? (If needs improvement) What should the CRA focus on to improve the client experience?

Do you think that expanding the hours of operation of the call centres would be useful? What hours of operation would be optimal? 8am to 7pm? 8am to 8pm?

Some people choose to call the CRA when they have a question while others may opt to search for an answer online first. For what reason would you personally call the CRA? And what would make you search online instead of calling a CRA agent?

How else could the CRA provide its services and communications that could reduce the need for you or other Canadians to call?

The CRA is considering using a PIN to validate a caller’s identity over the phone instead of asking specific information related to a previous tax return (IF NEEDED: currently, callers are asked to answer specific questions such as SIN, date of birth, line amount on previous tax return, etc.). What do you think of this approach to caller authentication?

If you’d already acquired a PIN, would you be willing to answer additional questions like your name, date of birth or social insurance number?

Past research projects have shown that Canadians want the CRA to work harder to help them with their tax and benefit matters. What does this mean to you “working hard to help Canadians with their tax and benefit matters”?

How can the CRA demonstrate that it’s working hard to help Canadians? What can the CRA improve?

And we also heard that Canadians want the CRA to be more efficient. What does this mean to you? How can the CRA show that its operations are efficient? How can the CRA improve in that regard?

And how about when it comes to trusting the CRA, how can the CRA gain Canadians’ trust?

7.0 Conclusion [5 Minutes]

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

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

You will receive your cash incentive in the mail in the next week or so.

Thanks for your participation!

Appendix H: Business and tax intermediary survey questionnaire

**Canada Revenue Agency
Annual Corporate Research – 2018
Business Questionnaire – Full Version**

Landing page

Please select your preferred language for completing the survey /
SVP choisissez votre langue préférée pour remplir le sondage

01- English / Anglais

02- Français / French

Introduction

Environics Research has been hired to administer this survey on behalf of the Canada Revenue Agency. The survey takes about 15 minutes to complete and is voluntary and completely confidential. Your answers will remain anonymous. If you wish to verify the legitimacy of this research, or for any technical issues with this survey, please contact Brenda Sharpe at brenda.sharpe@environics.ca. To view our privacy policy, [click here](#).

A. Preliminary profiling

A1. Do you work with small and medium business clients on tax-related or payroll matters? For this study, small and medium businesses are defined as firms with annual gross revenue of \$50 million or less.

01 – Yes – QUALIFIES AS A TAX INTERMEDIARY. GO TO B1.

02 – No – POTENTIAL QUALIFYING SME. CONTINUE TO A2.

[ASK A2 THROUGH A6 TO SMEs ONLY]

A2. How many employees work for your company in Canada, including yourself? This includes full-time, part-time and seasonal staff, but does not include contract staff or outsourced work.

01 – 1

02 – 2 to 4

03 – 5 to 19

04 – 20 to 49

05 – 50 to 99

06 – 100 or more

A3. Would you say that your company’s annual revenue is approximately... ?

- 01 – Under \$1 million
- 02 – \$1 to just under \$5 million
- 03 – \$5 to just under \$10 million
- 04 – \$10 to just under \$25 million
- 05 – \$25 to just under \$50 million
- 06 – \$50 million or more – SKIP TO TERMINATION SCREEN

A4. Is your company...?

- 01 – A sole proprietorship
- 02 – A partnership
- 03 – A trust
- 04 – A registered charity
- 05 – A non-profit organization
- 06 – A cooperative
- 07 – An incorporated business

**A5. In your business, do you make decisions about, or are you directly involved with, any of the following?
*Please choose all that apply to you.***

- 01 – Tax-related matters [MUST SELECT THIS OPTION OR SURVEY IS TERMINATED]
- 02 – Payroll
- 03 – GST/HST preparation
- 04 – Accounting/Bookkeeping
- 05 – None of the above – SKIP TO TERMINATION SCREEN

A6. Which of the following best describes your position within the business?

- 01 – President/CEO/Owner/Co-Owner
- 02 – Chief Financial Officer/Comptroller
- 03 – Accountant
- 04 – Payroll Manager/Officer
- 05 – Manager/Director
- 06 – Bookkeeper
- 07 – Financial Officer
- 98 – Some other position – Please specify _____
- 99 – I would rather not say – SKIP TO TERMINATION SCREEN

Create Variable “RESPONDENT TYPE”

1 = TAX INTERMEDIARY (A1=01)

2 = SME (A1≠01, A3=01-05, A5=01-04, A6=01-98)

B. Overall perceptions of CRA (all respondents)

The remainder of the questions in this survey are about the business side of your relationship with the CRA (and not about your personal taxes).

B1. On a scale of 0 to 10 where 0 means “terrible” and 10 means “excellent”, how would you rate the overall performance of the Canada Revenue Agency (CRA)?

0 – Terrible

1

2

3

4

5

6

7

8

9

10 – Excellent

99 – I don’t know – SKIP TO B3

B2. Why do you rate the performance of the CRA as (RESPONSE FROM B1) out of 10?

98 – Open-ended text box

99 – I don’t know

B3. On a scale of 0 to 10, where 0 means “completely disagree” and 10 means “completely agree”, based on your general impressions of the CRA, how would you rate the following statements about the CRA? [ROTATE STATEMENTS] [show as grid]

[Rows]

- a. The CRA treats taxpayer information with complete confidentiality.
- b. The CRA is honest in dealing with taxpayers.
- c. The CRA treats taxpayers with respect.
- d. The CRA treats taxpayers fairly.
- e. The CRA is efficient in its operations.
- f. The CRA can be trusted to do what is right in administering Canadians’ taxes and benefits.
- g. The CRA works hard at helping Canadians with their tax and benefits matters.
- h. The information provided by the CRA is easy to understand.
- i. The CRA provides enough information for businesses to meet their tax obligations.
- j. Information from the CRA arrives at the right time for your business needs.
- k. The CRA makes the process of filing business taxes easy.
- l. The CRA processes business tax returns in a timely manner.

[Columns]

- 0 – Completely disagree
- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10 – Completely agree
- 99 – I don’t know

C. Income tax filing and planning

C1. (SMEs ONLY) When filing business income taxes, does your business... ?

- 01– Use in-house resources to prepare tax documentation
- 02– Use an outside tax preparation service
- 03– Use a combination of in-house and outside services
- 99 – I don’t know

C2. (SMEs ONLY) And when it comes to tax planning, does your business...?

- 01– Use in-house resources for tax planning
- 02– Use an outside service for tax planning
- 03– Use a combination of in-house and outside services
- 99 – I don’t know

[ASK ALL RESPONDENTS]

D. Experience with the CRA – Contacts (all respondents)

D1. In the last 12 months, have you contacted the CRA for business purposes, other than for sending a business tax return?

- 01 – Yes
- 02 – No – SKIP TO SM12
- 99 – I can't recall – SKIP TO SM12

D3. In which way did you most recently contact the CRA? *Please choose one only.*

- 01 – By telephone
- 02 – By fax
- 04 – By mail
- 05 – Other - please specify _____ – SKIP TO SM12
- 99 – I can't recall – SKIP TO SM12

SM5. [ASK IF TELEPHONE IN D3] Did you have any problems accessing the CRA during your most recent contact by phone?

- 01 – Yes
- 02 – No – SKIP TO D4
- 99 – I can't recall – SKIP TO D4

SM6. (IF "YES" AT SM5, ASK SM6) What problem(s) did you encounter?

- Open-ended text box
- 99 – I can't recall

USE FOR POST-CODING ONLY

- 01 – Had to wait for too long / Was put on hold
- 02 – Line was busy / No answer
- 03 – Couldn't get through (general)
- 04 – Had to call multiple times
- 05 – Poor / Unhelpful client service
- 06 – Difficult to reach correct department / Had to be transferred
- 07 – Difficulty finding the correct number
- 08 – Difficulty with the automated phone system / menu

[ASK D4 IF D3=1, 2 or 4]

D4. What was the purpose of your most recent contact? Please choose all that apply. [ROTATE ORDER]

- 01– Seek general information other than about filing business taxes
- 02– Seek clarification of information sent to you by the CRA
- 03– Make a payment owing on business taxes
- 04– Try to resolve a dispute you had with the CRA
- 05– Seek information prior to filing business taxes
- 06– Seek information after filing business taxes
- 07– Submit documents that the CRA had requested
- 98– Some other reason: please specify
- 99– I can't recall

SM7. [ASK IF TELEPHONE IN D3] On a scale of 0 to 10 where 0 means “completely dissatisfied” and 10 means “completely satisfied”, how satisfied are you with the amount of time it took to get service during this most recent contact by phone?

- 0 – Completely dissatisfied
- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10 – Completely satisfied
- 99 – I don't know

SM8. [ASK IF TELEPHONE IN D3] Based on the service you received from the CRA during this most recent contact by phone, and using a scale from 0 to 10 where 0 means “not at all knowledgeable” and 10 means “extremely knowledgeable”, how would you rate the level of knowledge of the CRA employee(s) you spoke to?

- 00 – Not at all knowledgeable
- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10 – Extremely knowledgeable
- 99 – I don't know

D5. On a scale of 0 to 10 where 0 means “completely dissatisfied” and 10 means “completely satisfied”, how satisfied are you with the overall quality of the service you received when you last contacted the CRA by (INSERT RESPONSE FROM D3)?

00 – Completely dissatisfied

1

2

3

4

5

6

7

8

9

10 – Completely satisfied

99 – I don’t know

D6. [ASK IF TELEPHONE IN D3] Did you get what you needed from the CRA on this particular occasion?

01 – Yes

02 – No

99 – I can’t recall

D6a. (ASK IF “YES” TO D6) Did you have to call more than once to get what you needed?

01 – Yes

02 – No

99 – I can’t recall

SM9. [ASK IF TELEPHONE IN D3] Following your most recent contact with the CRA by phone, to what extent do you agree or disagree with the following statements? Please use a scale from 0 to 10 where 0 means “completely disagree” and 10 means “completely agree”. [ROTATE STATEMENT]

a. I feel like the CRA cared about my unique situation.

b. The CRA made me feel like a valued client.

00 – Completely disagree

1

2

3

4

5

6

7

8

9

10 – Completely agree

99 – I don’t know

SM10. [ASK IF TELEPHONE IN D3] Using a scale of 0 to 10 where 0 means “not at all” and 10 means “completely”, to what extent would you say the service you received met your expectations?

00 – Not at all

1

2

3

4

5

6

7

8

9

10 – Completely

99 – I don’t know

[ASK ALL RESPONDENTS]

SM12. If the CRA needed to send you information, which of the following would you prefer?

RANDOMIZE 01-03

01 – Traditional paper-based communications, such as a letter in the mail

02 – An email indicating that you have CRA correspondence within the CRA’s secure online portals

03 – A notification on your mobile device via a CRA app

98 – No preference

99 – I don’t know

SM13. Using a scale from 0 to 10 where 0 means “not at all confident” and 10 means “extremely confident”, please state your level of confidence in the CRA in regards to the following statements:

RANDOMIZE STATEMENTS

a. If I had a disagreement with the CRA about business taxes, I would be able to get it resolved.

b. The CRA holds itself accountable for the written information it provides.

c. If I had a disagreement with the CRA about business taxes, regardless of the outcome, the process would be conducted fairly.

0 – Not at all confident

1

2

3

4

5

6

7

8

9

10 – Extremely confident

99 – I don’t know

SM14. Based on your general impressions of the CRA, whether from your business experience or from what you have seen, read or heard, to what extent do you agree or disagree with the following statements? (ROTATE STATEMENTS)

- a. The CRA assumes businesses report their taxes accurately unless there is evidence to the contrary.
- b. When I contact the CRA by telephone, I am able to get service in the official language of my choice, that is, English or French.
- c. I feel well informed about the services the CRA has to offer.
- d. [TAX INTERMEDIARIES ONLY] I know how to access the tax benefits and credits my clients are entitled to.

0 – Completely disagree

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9

10 – Completely agree

99 – I don't know

D7. Based on your experience, how would you compare CRA's level of service with the service you might receive from... [show as grid]

- a) Financial institutions with which you currently do business, e.g., banks, credit unions, insurance company
- b) Other federal government agencies and departments you have dealt with

01 – Better

02 – About the same

03 – Worse

99 – I don't know

D8. And compared to two or three years ago, would you say that the level of service provided by the CRA is better, about the same, or worse?

01 – Better

02 – About the same

03 – Worse

99 – I don't know

E. CRA website

E1. In the past 12 months, have you visited the tax pages of the Canada.ca website to search for information on tax-related matters?

- 01 – Yes
- 02 – No
- 99 – I don't know

[IF E1=YES, ASK E2]

E2. For each of the following statements about the tax pages of the Canada.ca website, please rate your level of agreement using a scale from 0 to 10 where 0 means “completely disagree” and 10 means “completely agree”. [ROTATE STATEMENTS]

- a. The information provided on the tax pages of the Canada.ca website is easy to understand.
- b. It is easy to find the information I'm looking for.
- c. The website provides me with the information I need.

00 – Completely disagree

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9

10 – Completely agree

99 – I don't know

[ASK E3 AND E4 IF SME]

E3. Are you registered with the CRA's My Account or My Business Account online service?

- 01 – My Account
- 02 – My Business Account
- 03 – Both My Account and My Business Account
- 04 – Neither
- 99 – Not sure / I don't know

[IF E3=01, 02 or 03, ASK E4]

E4. For each of the following statements about [INSERT My Account if 01 ONLY in E3 OR My Business Account if 02 or 03 in E3], please indicate whether you agree or disagree, using a scale of 0 to 10 where 0 means “completely disagree” and 10 means “completely agree”. [ROTATE STATEMENTS.]

- a. It is easy to use [My Account or My Business Account].
- b. The services provided in [My Account or My Business Account] are relevant to my needs.
- c. I’m confident that [My Account or My Business Account] is a secure online platform.

00 – Completely disagree

1

2

3

4

5

6

7

8

9

10 – Completely agree

99 – I don’t know

[ASK E5 AND E6 IF TAX INTERMEDIARY]

E5. Are you registered with the CRA’s Represent A Client online service?

01 – Yes

02 – No

99 – I don’t know

[IF E5=YES ASK E6]

E6. For each of the following statements about Represent A Client, please indicate whether you agree or disagree, using a scale of 0 to 10 where 0 means “completely disagree” and 10 means “completely agree”. [ROTATE STATEMENTS.]

- a. It is easy to use Represent A Client.
- b. The services provided in Represent A Client are relevant to my needs.
- c. I’m confident that Represent A Client is a secure online platform.

00 – Completely disagree

1

2

3

4

5

6

7

8

9

10 – Completely agree

99 – I don’t know

[ASK ALL RESPONDENTS]

SM4. Which of the following online services have you used in the past three years? Please choose all that apply.

1 – Business Registration Online

2 – Electronic payments

3 – GST/HST Netfile

4 – My Business Account

5 – T4 Internet filing

6 – My Account

7 – Represent a Client

8 – Attach-a-document

9 – CRA mobile application BizApp

0 – Online mail

1 – Auto-fill

8 – None of the above

99 – I can’t recall

F. Compliance burden

F1. “Red tape” is defined as the unnecessary and undue compliance burden – that is, the time and resources spent by a business to demonstrate compliance with the federal government regulations. With respect to your business, please indicate the extent to which you agree or disagree with the following statements. [ROTATE STATEMENT ORDER]

- a) Over the past year, I’ve spent less time searching for information I require to meet my business obligations to the CRA.
- b) The information the CRA provides me to help my business meet its reporting obligations is clear and easy to understand.
- c) Online services available through the tax pages of the Canada.ca website make it easy for my business to comply with its reporting obligations.
- d) The CRA develops new products and services that are in line with the realities of conducting business.
- e) The CRA takes the needs of businesses into account when developing new products and services.

0 – Completely disagree

1

2

3

4

5

6

7

8

9

10 – Completely agree

99 – I don’t know

SM1. On a scale of 0 to 10, how burdensome is it for your business to meet its tax filing obligations?

0 – Not at all burdensome

1

2

3

4

5

6

7

8

9

10 – Extremely burdensome

99 – I don’t know

SM2. Over the past couple of years, do you think the tax filing burden for businesses has...?

01 – Decreased

02 – Remained about the same

03 – Increased

99 – I don’t know

H. Corporate profile

These last few questions will be used for statistical purposes only. Please be assured that all of your answers will remain completely anonymous and confidential.

H1. (SMEs ONLY) In which industry or sector does your business operate? If you are active in more than one sector, please identify the main sector of operations.

- 01 – Accommodation and food services
- 02 – Administrative and support
- 03 – Agriculture, forestry, fishing and hunting
- 04 – Arts, entertainment and recreation
- 05 – Construction
- 06 – Educational services
- 07 – Finance and insurance
- 08 – Health care and social assistance
- 09 – Management of companies and enterprises
- 10 – Manufacturing
- 11 – Mining, oil and gas extraction
- 12 – Professional, scientific and technical services
- 13 – Public administration
- 14 – Real estate, rental and leasing
- 15 – Registered charity
- 16 – Retail trade
- 17 – Transportation and warehousing
- 18 – Utilities
- 19 – Waste management and remediation services
- 20 – Wholesale trade
- 21 – Information and cultural industries
- 98 – Some other sector: please specify your business sector [open-ended text box]
- 99 – I would rather not say

H2. (TAX INTERMEDIARIES ONLY) What types of tax-related work does your company do on behalf of your small business clients? Please choose all that apply.

- 01 – Accounting
- 02 – Payroll
- 03 – Tax preparation
- 04 – Bookkeeping
- 98 – Some other type of work: please specify [open-ended text box]
- 99 – I would rather not say

H3. How long has your business been in operation?

- 01 – Less than one year
- 02 – 1 to 2 years
- 03 – 3 to 5 years
- 04 – 6 to 10 years
- 05 – Over 10 years
- 99 – I would rather not say

H4. In which region is your business based:

- 01 – Atlantic
- 02 – Quebec
- 03 – Ontario
- 04 – Western Canada
- 05 – National operation/Locations in multiple regions
- 99 – I would rather not say

Thank you for taking the time to complete this survey. Your opinions are important to us.