



Canada Revenue  
Agency

Agence du revenu  
du Canada

# 2021 Service Experience and Canada Revenue Agency's Outcomes Research Study Methodology Report – Summary

## Prepared for: Canada Revenue Agency (CRA)

Supplier name: Ipsos Limited Partnership  
Contract number: 46558-21-6838  
Contract value: \$98,178.00, including HST  
Award date: February 4, 2021  
Delivery Date: March 31, 2021

Registration number: POR 114-20

For more information on this report, please contact Canada Revenue Agency at: [cra-arc.media@cra-arc.gc.ca](mailto:cra-arc.media@cra-arc.gc.ca).

**Ce rapport est aussi disponible en français**

Canada

## Table of Contents

<b>TABLE OF CONTENTS</b> .....	<b>2</b>
<b>COPYRIGHT SECTION</b> .....	<b>3</b>
<b>POLITICAL NEUTRALITY STATEMENT</b> .....	<b>4</b>
<b>EXECUTIVE SUMMARY</b> .....	<b>5</b>
RESEARCH PURPOSE AND OBJECTIVES .....	5
METHODOLOGY .....	5

## Copyright Section

### **2021 Service Experience and Canada Revenue Agency's Outcomes Research Study Methodology Report – Summary**

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

Supplier name: Ipsos Limited Partnership  
March 2021

This public opinion research methodology report presents the results of a telephone and online survey conducted by Ipsos on behalf of Canada Revenue Agency. The research study was conducted among Canadian tax-filers and tax intermediaries in March 2021.

This publication may be reproduced for non-commercial purposes only. Prior written permission must be obtained from Canada Revenue Agency. For more information on this report, please contact [cra-arc.media@cra-arc.gc.ca](mailto:cra-arc.media@cra-arc.gc.ca).

**Catalogue number:** RV4-139/2-2021E-PDF

**International Standard Book Number (ISBN):** 978-0-660-40144-7

#### **Related publications (registration number: POR 114-20):**

Catalogue Number: RV4-139/2-2021F-PDF (Summary Report, French)

ISBN: 978-0-660-40146-1

## Political Neutrality Statement

I hereby certify as Senior Officer of Ipsos that the deliverables fully comply with the Government of Canada political neutrality requirements outlined in the Communications Policy of the Government of Canada and Procedures for Planning and Contracting Public Opinion Research.

Specifically, the deliverables do not include information on electoral voting intentions, political party preferences, standings with the electorate, or ratings of the performance of a political party or its leaders.

A handwritten signature in black ink, appearing to read "M. Colledge". The signature is stylized and written in a cursive-like font.

Mike Colledge  
President  
Ipsos Public Affairs

## Executive Summary

### Research Purpose and Objectives

The Canadian Revenue Agency (CRA) is conducting primary research among Canadian taxpayers and among tax intermediaries to identify the drivers of Client Experience and understand its role in achieving CRA's ultimate outcomes, namely satisfaction, trust and voluntary compliance. A theoretical model — including advanced psychometric and statistical analysis — was developed internally by the CRA's Performance Measurement Centre of Expertise (PMCoE) to be used for this research purpose. This theoretical model has been developed to meet the CRA's particular needs and the survey results will provide essential information on performance measurement that is aligned with the CRA's Departmental Results Framework (DRF).

Ipsos was engaged to conduct the data collection and tabulation in accordance with government-wide Public Opinion Research (POR) procedures. This project is a call-up for the POR standing offer Series A (Online Field and Tab Research) and Series B (Telephone Field and Tab Research).

### Methodology

The research consists of quantitative surveys conducted both via telephone and online. Group 1 - Individual T1 self-filers and Groups 2a and 2b - Businesses were reached via telephone using a sample list provided by the CRA. Group 3 - Tax Intermediaries was reached using an online panel methodology (using a non-probability sample).

The research was conducted among the following client sub-groups:

- **Group 1: Individual T1 self-filers** with no business revenue (**n=350**);
- **Group 2: Businesses (n=600)**, comprised of n=300 T1 self-filers with business revenue of \$30,000 or more and n=300 T2 self-filers who have incorporated and active businesses with no monetary limits (as long as the revenue is not zero);
- **Group 3: Tax Intermediaries** (tax professionals) who prepare taxes for T1 and T2 filers – (**n=260**).

The telephone survey (for Groups 1, 2a, and 2b) was fielded from March 1-29, 2021. The online survey (for Group 3) was fielded from March 5-11, 2021.

Both telephone and online surveys were able to be completed in English and French, depending on the participant's preference.

### How Results will be Used

PMCoE will use the results to: (1) identify the drivers that should be considered to improve service experience, (2) analyze the effect of improving each of the drivers on client experience and CRA's ultimate outcomes, (3) produce reports including strategic recommendations to senior management, and (4) develop meaningful performance indicators using robust scientific methodology.

Specifically, the data will allow the CRA to determine: (1) the extent to which each driver contributes in shaping client experience, (2) the contribution of client experience in achieving CRA's ultimate outcomes, and (3) isolating and quantifying the effect of external factors, such as GBA+.

For the first time, the CRA will have a service performance measurement and evaluation that will enable it to strategically target areas for improvement.

### **Extent to Which Findings can be Extrapolated to a Broader Audience**

The data for both Group 1 – Individual T1 Self-filers and Group 2a – T1 Self-filers with business revenue of \$30,000+ were weighted to represent their respective populations by age, gender and region, according to the averaged proportions of the sample list provided for T2017 and T2018. The data is representative by age, gender and region.

The data for Group 2b — T2 self-filers who have incorporated and active businesses with no monetary limits (as long as the revenue is not zero) — was not weighted.

The data for Group 3 – Tax Intermediaries was not weighted as the survey was conducted online and used a non-probability sampling approach. The data is not to be representative of all tax intermediaries in Canada.

The contract value for this project was \$98,178.00, including HST.