



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Measuring Agency Strategic Performance Framework Outcomes (2021-2022): Methodological Report

Prepared for the Canada Revenue Agency

Submitted by Narrative Research

PSPC Contract Number: 46558-220059/001/CY

Contracted Value: \$49,521.80

Award Date: February 3, 2022

Delivery Date: March 31, 2022

Registration Number: POR 120-21

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Ce rapport est aussi disponible en français.

Canada 

# Measuring Agency Strategic Performance Framework Outcomes (2021-2022)

## Methodological Report

### Prepared for Canada Revenue Agency

Supplier Name: Narrative Research Inc.

March 2022

This report presents the methodological details for the Measuring Agency Strategic Performance Framework Outcomes, 2021-2022 study conducted by Narrative Research Inc. on behalf of the Canada Revenue Agency (CRA). This study was conducted with 500 respondents from the Canadian tax-filers aged 18 years and older, between February 22 and March 10, 2022, and with 502 small businesses and tax-intermediaries between February 28 and March 17, 2022.

Ce rapport est aussi disponible en français sous le titre: Mesure des résultats du cadre de mesure du rendement stratégique de l'Agence (2021-2022)

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Ottawa, Ontario K1A 0K2  
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**Catalogue Number:** Rv4-154/1-2022E-PDF

**International Standard Book Number (ISBN):** 978-0-660-42762-1

### **Related publications (registration number: POR 120-21):**

Catalogue Number: Rv4-154/1-2022F-PDF (Final Methodological Report, French)

ISBN (French): 978-0-660-42764-5

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## Executive Summary

Narrative Research Inc.

Contract Number: 46558-220059/001/CY

POR Registration Number: 120-21

Contract Award Date: February 3, 2022

Contracted Cost: \$49,521.80

## Background

Canadian taxpayers, businesses, and tax intermediaries are all directly impacted by the performance of the Canada Revenue Agency (CRA). As such, the CRA contracted Narrative research to conduct the data collection of public opinion research (POR) among all three groups, in order to meet the need of measuring the CRA's Agency Strategic Performance Framework (ASPF) outcomes. The research was conducted through both telephone and online data collection. A telephone survey was administered to adult Canadians of the general public between February 22 and March 10, 2022. Meanwhile, an online survey was administered to decision-makers at small businesses and tax-intermediaries between February 28 to March 17, 2022.

## Research Objectives

The research results will support the development of Agency level indicators for the ASPF outcomes, namely compliance, fair treatment, trust in CRA, and client-centric service. The proposed research will generate knowledge in the field of tax administration and further strengthen the CRA's position as a research-driven organization. This research project will, as explained in the Statement of Work, also support and contribute to the following sections in Minister Diane LeBouthillier's *Mandate Letter*:

- *To continue supporting Canadians and Canadian businesses affected by COVID-19, while ensuring the Canada Revenue Agency delivers client-centric service and intensifying efforts to reinforce the fairness of the tax system by ensuring that everyone pays their fair share;*
- *To continue work to modernize the CRA to provide a seamless, empathetic and client-centric experience, including by making information easier to find and understand, accelerating the use of digital tools, and enhancing the Community Volunteer Income Tax Program; and*

- *To increase resources to strengthen the work of the CRA to combat aggressive tax planning, tax avoidance and tax evasion that allows the wealthiest to avoid paying the taxes that they owe.*

### Target Population

As specified in the Statement of Work (SOW), there are three distinct target audiences for the Strategic Outcomes study, namely:

1. Adult Canadian taxpayers/General population – aged 18 and over;
2. Businesses – with a minimum revenue of \$30K in the 2020 tax year, including both self-employed/sole proprietors, and other businesses (e.g., incorporated companies with more than one Full-Time Equivalent [FTE] employee); will include decision-makers or those involved in decisions related to tax matters, payroll, GST/HST preparation, or bookkeeping. Acceptable job titles include, for example:
  - President/CEO/Owner
  - CFO/Comptroller
  - Accountant
  - Payroll Manager/Officer
  - Manager
  - Bookkeeper
  - Financial Officer; and
3. Tax intermediaries – those who prepare taxes for individuals & business clients on tax-related payroll matters.

A telephone survey was administered to adult Canadians of the general public between February 22 and March 10, 2022, and required approximately 14 minutes to administer in both French and English. There was a total of 500 usable surveys from Canadian tax-filers completed via telephone, as well as 25 non-tax filers.

Meanwhile, an online survey was administered to decision-makers at businesses and tax-intermediaries between February 28 - March 17, 2022, and required approximately seven minutes to administer in both official languages. A total of 502 surveys were completed online. The email contact records for this research were drawn from panelists administered by Dynata. Given that this online survey methodology used a non-probability sample, the data collected cannot be extrapolated to Canadian businesses/tax-intermediaries.

### Research Usage

As stated in the project's Statement of Work and related communications, the Strategic Outcomes study sought to develop indicators needed for measuring the CRA's ASPF outcomes. Results of this POR project will be used to: (1) Develop meaningful performance indicators using robust scientific methodology, and (2) Generate insights into compliance that will be used to assist in educational communications.

### Expenditure

The project expenditure was \$49,521.80, including HST.

### Consent

Narrative Research offers this written consent allowing the Librarian and Archivist of Canada to post, in both official languages, this Methodological Report.

### Political Neutrality Statement and Contact Information

I hereby certify as a Senior Officer of Narrative Research 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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### Study Methodology

The research was conducted through both telephone and online data collection. A telephone survey was administered to adult Canadians of the general public between February 22 to March 10, 2022. Meanwhile, an online-based data collection region entailed the administration of surveys to both small businesses and tax-intermediaries between February 28 to March 17, 2022.

### Questionnaire Design

The questions utilized in this study were provided by Canada Revenue Agency. For the survey administered to the general public, Narrative Research reviewed the questions, providing suggestions and prepared them in a format suitable for telephone administration. With respect to the online survey to be administered to a business audience, Narrative Research reviewed questions, provided suggestions where appropriate, and ensured that respondents were able to complete the survey on various platforms including computers, tablets or smartphones.

As required by Government of Canada standards, English and French pre-test surveys were collected. As well, a line of questioning was included at the end of the pre-test surveys in which respondents were asked if they encountered any questions or survey wording that was difficult to understand. In the telephone survey, one pre-test respondent replied in the affirmative. When asked to identify which question or questions were problematic from a comprehension perspective, their response did not point to any immediate issues with the survey structure, and hence, all pre-test questions were retained in the final dataset. Additionally, in the online survey, one respondent indicated that they found questions difficult to understand, but this was found to be the result of a programming error. Survey data from the 33 unblemished pre-test respondents was retained in the final dataset.

### Sampling

The survey approach utilized in both waves was designed to be administered a sample of approximately 1,000 respondents; 500 Canadian members of the general public 18 years and older, 400 businesses, and 100 tax intermediaries. The telephone survey was designed to be administered to 500 adult Canadian tax-filers, and approximately 10 adult non-tax filers. The sample provided for dialing entailed contact records reflecting Random Digit Dialing (RDD), thus engendering a large number of Not in Service (NIS) telephone numbers. For landlines, records were drawn from a list of randomly-selected households compiled from telephone numbers in Canada, selected from a database that is updated quarterly. Both listed and unlisted numbers were included in the sample.

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Narrative Research utilized ASDE Inc.'s Canada Survey Sampler (CSS) sampling software to generate general population telephone landline samples within Canada, which has become a standard software for many companies in Canada. This software has been proven to provide a sample that is equivalent to RDD. Randomly generated cellular numbers were also used. The sample was stratified by region in order to ensure regional representation with approximate targets at the outset of the data collection as follows:

Region	Target Completions	Margin of Error (19 in 20 times)
Atlantic	60	± 12.6 percentage points
Quebec	120	± 8.9 percentage points
Ontario	180	± 7.3 percentage points
Western/Northern	150	± 8.0 percentage points
<b>Total</b>	<b>510</b>	<b>± 4.3 percentage points</b>

The target interviews plan entailed overall quotas by age and gender, as well as by region. The gender quotas were approximately 50/50, while the age quotas were broken into three groupings: 18-34, 35-54, and 55 years of age or older. Please note, the actual final figure achieved of non-tax filer interviews was 25.

The online survey was designed to be administered to an online business panel sample of approximately 500 business decision-makers. Although hard quotas were not set, Narrative Research worked to ensure that the surveys collected closely reflected the natural fallout of the Canadian business landscape in terms of gender, age group and region, as required by the project's Statement of Work. Targets for the number of completed surveys were set such that approximately 100 surveys were to be collected from tax intermediaries, 200 from sole proprietors/partnerships, and the remaining 200 from incorporated businesses.

### Contact Records Source

Narrative Research utilized the services of Dynata for the online component of this research. With almost 60 years of leadership experience and innovation, Dynata (formerly Research Now SSI) delivers world class market research sample and data services.

Dynata was the first to make random sample available to researchers and were the inventors of online and B2B panels with the advent of online research. Dynata is an independent single-



source for permission-based data collection across the globe, managing thousands of projects each month. They are experienced, research-literate, multi-lingual data collection specialists, servicing clients from across 41 offices worldwide, serving nearly 6000 market research agencies, media and advertising agencies, consulting and investment firms and healthcare and corporate customers in North America, South America, Europe and Asia-Pacific. Dynata adheres to the highest standards of sampling science across every aspect of every project and sponsors extensive “research on research” revealing critical insights into better sampling and survey design. They are active contributors to 24 market research associations around the world.

Dynata recruits for its panel through a combination of open-enrollment and their proprietary ‘By-Invitation-Only’ recruitment campaigns. The following are panel sources for Dynata studies:

- Web intercept
- Specialty lists
- Direct email
- Online marketing channels
- Online affiliate partners
- Targeted websites

Dynata has established a variety of quality assurance processes to proactively identify invalid respondents. These include checking for duplicate respondents by looking at email addresses, matches across demographic data and by employing their digital fingerprint technology. Their ‘By-Invitation-Only’ methodology also ensures that only real people can enroll. Additionally, Dynata uses various other techniques such as external list matching to maintain panel quality.

Dynata provides sample selection based on client needs, including customized sampling, such as nationally representative sampling as was employed in this instance. Dynata balances sample on outbound invitations, survey starts or completed interviews, by using a variety of targeting criteria. Panelists’ participation is rewarded using a structured incentive scheme, where incentive amount is dependent upon survey length and content.

## Survey Administration

### Survey Programming and Testing

As noted, the 500 surveys with adult Canadian tax-filers were completed via telephone. The survey was programmed by Narrative Research in both English and French via Computer-Assisted Telephone Interviewing software (CATI). Respondents had the option to complete the survey questionnaire in the official language of their choice. Assistance was available from bilingual staff members as required, with ongoing bilingual supervision.

In terms of training, in addition to a thorough general screening and training process, supervisors and interviewers were provided with extensive, customized project-specific training, a review of the questionnaire including specific terminology, acronyms and pronunciations, and background information on the project goals and objectives.

In terms of supervision, as with all projects there was a ratio of one supervisor for every 15 interviewers working. This 'floor supervisor' answers questions, handles escalations, ensures that technology is functioning properly, and blind monitors interviewers. In addition, a minimum of 10 percent of interviews were audited through the review of recorded interviews or live monitoring (twice the percentage required by industry guidelines).

For the approximately 500 surveys conducted with a business audience, the online surveys were programmed by Narrative Research in both English and French, using Voxco Acuity programming software. Respondents were formally invited to the survey in the official language of their choice. As well, at any point when completing the questionnaire, respondents had the option to change the questionnaire language to the other official language. Assistance in completing the survey was available from bilingual Narrative Research staff, as required. Respondents were able to verify the legitimacy of the survey via representatives from Narrative Research, or via the survey registration system made available by the Canadian Research Insights Council (CRIC), Canada's national research agency for this sector.

The programmed surveys were tested to ensure that question order and skip patterns were properly implemented. Testing included Narrative Research researchers ensuring the accuracy of the survey delivery, text, links, and so on. CRA staff were also provided with the pre-test link for the telephone and online components.

A total of 10 English and 10 French pre-tests were completed for the telephone portion of this study, while 24 English and 11 French pre-tests were conducted for the online portion. Pre-test

survey completions were conducted via a survey “soft launch” whereby a small number of panel respondents were invited to participate in the survey. The pre-testing of the surveys allowed the collected data to be reviewed to ensure accuracy and to identify any programming aspects that should be modified. Pre-test respondents were asked if they had any difficulty understanding any aspect of the surveys. One telephone (adult Canadian) and one online (business) respondent replied in the affirmative. The telephone respondent’s response did not point to any issues with the structure of the survey, and hence the pre-test was maintained in the final telephone dataset. The online respondent’s issue was determined to be the result of a programming error and thus, all pre-test surveys not affected by this error were maintained in the final online dataset.

### Data Collection

During the telephone data collection, a minimum of five call-backs for landline telephone numbers, and five call-backs for cellular telephone numbers was instituted. Calls and call-backs were varied throughout the day which includes both daytime and evening calling, limited to 9 p.m. in a given time zone.

Narrative Research and its data collection partner employed a number of techniques for keeping response rates as high as possible:

- Training of all interviewers in telephone and interview techniques and thorough project briefings to guarantee professional and thorough data collection activities;
- 100 percent supervision of all interviewing by experienced supervisors;
- Continuous on-line monitoring of interviews in progress by supervisors (10% monitored or called back for verification);
- Pre-testing of all survey instruments at the design stage by senior field personnel to ensure it provides the best possible respondent experience;
- In-house sample development through consultation between and among Narrative Research staff members to ensure the project’s final sample or contact records have been created in a consistent manner; and
- Call rules to keep response rates high and minimize non-response bias including a minimum of five telephone attempts to a telephone number before classifying as not available (i.e., the original attempt plus four call-backs), calling at different times of the day, and arranging call-backs.

If an interviewer did not speak the requested interview official language, the interview transferred to another interviewer or a call back arranged within 20 minutes (or at another time if requested by the respondent). When calling to a particular location with a predominant

language (e.g., French in Quebec), calling was done by interviewers who speak the predominant language to minimize the number of transfers required. Interviews took an average of 14 minutes to be completed and were conducted from February 22 to March 10, 2022.

The online data collection was conducted between February 28 and March 17, 2022 and required an average of seven minutes to complete. The survey invitations as well as reminder invitations were sent to panel members during the data collection period. Fieldwork was monitored and reviewed on an ongoing basis to ensure target breakdown of tax intermediaries, sole proprietors/partnerships, and incorporated businesses was being met. Narrative Research provided regular reports to CRA representatives regarding progress, as requested or pre-determined. No individual was able to complete the survey questionnaire more than once.

A total of 526 surveys were submitted by respondents, and 502 were ultimately used in the final online dataset. It is important to note that for various reasons, a small percentage of submitted online panel surveys is often removed from study data sets after submission. Thus, given the unavoidable possibility of having to remove surveys, post collection, Narrative Research as a precautionary measure collected more than the initially targeted number of surveys. Reasons for removing surveys ultimately included an error in the programming, as well as those who were straight-lined “speedsters”. Thus overall, a small number (n=24) were removed.

A non-probability sample approach was implemented given that this component of the study was designed to be conducted among online Canadian businesses. All such panels are inherently non-probability in nature, given that panelists self-select to become members of such panels, and not all Canadian businesses belong to such a panel.

**Data Tabulation (Telephone):** For the telephone research conducted with Canadian adults, there were a total of 36 interlocking statistical weighting cells created from the study design using the weighting factors of: Region (6: Atlantic, Quebec, Ontario/NU, MB/SK, AB/NT, BC/YK); Age group (3: 18–34, 35–54, 55+); Gender (2: Male, Female). The 36 non-interlocking statistical weighting cells thus were derived from Region (6) x Age (3) x Gender (2) dimensions = 36 unique statistical weighting cells. Population data for the 36 statistical weighting cells and immigration weights were obtained from the most recent (2016) Census of Canada, and can be found here:

- <http://www12.statcan.gc.ca/census-recensement/2016/dp-pd/dt-td/Rp-eng.cfm?TABID=2&LANG=E&A=R&APATH=3&DETAIL=0&DIM=0&FL=V&FREE=0&GC=01&GL=-1&GID=1235625&GK=1&GRP=1&O=D&PID=109671&PRID=0&PTYPE=109445&S=0&SHO>

[WALL=0&SUB=0&Temporal=2016&THEME=118&VID=0&VNAMEE=&VNAMEF=&D1=0&D2=0&D3=0&D4=0&D5=0&D6=0](#)

It is important to note that the *regions used for the purposes of the data collection quotas* differ in certain instances from the *regions used for tabulation weighting purposes*. This more ‘granular’ approach was employed so as to maximize the regional representativeness of the data being tabulated.

Nonetheless, it is suggested that the quantitative impact of implementing this approach was very modest, thereby recommending the specific statistical weighting approach as helpful. It should also be noted that a small number of individuals were not able to be placed into one of the 36 weighting cells due to the fact that they identified as gender diverse. For tabulation purposes, these individuals were given a weight value of 1.0.

**Data Tabulation (Online):** For the online research conducted with Canadian businesses, no hard quotas for age, gender and region were set, although Narrative Research was careful to ensure that the geographic distribution of businesses that completed the survey closely resembled that of the actual distribution of Canadian businesses.

Additionally, as per the SOW provided by the CRA, approximately 100 of the approximately 500 businesses surveyed were tax-intermediaries and the remaining 400 were split between business that are sole proprietorships/partnerships (n=200) and incorporated businesses (n=200).

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Percentages may not sum exactly to 100%, owing to rounding

Telephone Survey of Canadian Tax-filers (n=500) (excludes non-tax filers)							
Region	2016 Census	Quota Targets - Surveys (n=)	Quota Targets - Surveys (%)	Surveys Completed (Unweighted) (n=)	Surveys Completed (Unweighted) (%)	Surveys Completed (Weighted) (n=)	Surveys Completed (Weighted) (%)
Atlantic	6.8%	60	11.7%	57	11.4%	35	7.1%
Quebec	23.4%	120	23.5%	110	22.0%	116	23.1%
Ontario	38.3%	180	35.3%	184	36.8%	190	38.0%
Western/Northern	31.5%	150	29.4%	149	29.8%	159	31.8%
Gender <sup>1</sup>	2016 Census	Quota Targets - Surveys (n=)	Quota Targets - Surveys (%)	Surveys Completed (Unweighted) (n=)	Surveys Completed (Unweighted) (%)	Surveys Completed (Weighted) (n=)	Surveys Completed (Weighted) (%)
Male	48.6%	248	48.6%	245	49.0%	238	47.6%
Female	51.4%	252	49.4%	245	49.0%	252	50.4%
Age (Quotas)	2016 Census	Quota Targets - Surveys (n=)	Quota Targets - Surveys (%)	Surveys Completed (Unweighted) (n=)	Surveys Completed (Unweighted) (%)	Surveys Completed (Weighted) (n=)	Surveys Completed (Weighted) (%)
18-34	27.4%	138	27.1%	112	22.4%	139	27.8%
35-54	34.1%	173	33.9%	160	32.0%	169	33.8%
55+	38.6%	199	39.0%	228	45.6%	192	38.4%
Online Survey of Canadian Businesses (n=502)							
Age (Quotas)	2016 Census	Quota Targets - Surveys (n=)	Quota Targets - Surveys (%)	Surveys Completed (Unweighted)		Surveys Completed (Unweighted)	
Tax intermediaries	N/A	100	20.0%	100		19.9%	
Sole proprietorships/ partnerships	N/A	200	40.0%	200		39.8%	
Incorporated businesses	N/A	200	40.0%	202		40.2%	

<sup>1</sup> Ten respondents identified as gender diverse and are not presented in the table.

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**Participation Rate:** The rate below was derived using the formula recommended by the Public Opinion Research Directorate of the Government of Canada:

### **Telephone Survey (n=525, where n=25 were 'non tax-filers')**

<u>Total Numbers Attempted</u>	<b>80,258</b>
<u>Total Invalid Numbers</u>	<b>32,833</b>
Discontinued Number/Not in Service	30,790
Dead Air	1,828
Fax/Modem	113
Business Number	102
<u>Total Unresolved Numbers (U)</u>	<b>38,326</b>
Busy	2,998
Answering Machine	14,142
No Answer	20,498
Scheduled Call-Back	688
<u>In-scope Non-Responding Units (IS)</u>	<b>8,471</b>
Household refusal	639
Respondent refusal	7,546
Illness, Incapable	70
Qualified Not Available	0
Language Problem	167
Qualified Respondent Break-Off	49
<u>Responding Units (R)</u>	<b>628</b>
Quota Full	45
Disqualify	58
Completed Interviews	525
Participation/Response Rate $[R \div (U + IS + R)] = [628 \div (38,326 + 8,471 + 628)]$	<b>1.3%</b>

**Participation Rate:** The participation rate for the online component of this study cannot be calculated due to the data collection procedures employed for this component of the research. In such instances, as per section 1.2.2.7 of the *Standards for the Conduct of Government of Canada Public Opinion Research for Online Surveys*, “a description of the design/selection procedure and any potential sampling bias that may result” must be provided in lieu of a participation rate. Specifically, online participants were recruited to the online survey via a sample router rather than via direct email invitation. Participants were invited to participate in surveys including the study under examination in this report.

### Non-Response Bias Analysis

Any survey that is conducted is potentially subject to bias or error. When a survey is conducted with a sample of the population, there are two general classes of bias or error: sampling error, which is quantifiable, and non-sampling error, which is typically not quantifiable. Sampling error necessarily arises from the fact that surveys are administered to only a subset of the targeted population, and thus is it possible that the survey results obtained from this group of respondents is not reflective of the population as a whole.

In contrast, non-sampling error encompasses a number of different types of errors including coverage error, measurement error, non-response error, and processing error.

For the telephone component, the actual achieved margins of error for the tax filers component provide a reflection of the sampling error and are presented in the table below:

Region	Completed Surveys	Margin of Error (19 in 20 times)
Atlantic	57	± 13.0 percentage points
Quebec	110	± 9.3 percentage points
Ontario	184	± 7.2 percentage points
Western/Northern	149	± 8.0 percentage points
<b>Total</b>	<b>500</b>	<b>± 4.3 percentage points</b>

For the online component, no measurement of sampling error can be attributed to the current study, given that the contact records utilized in the data collection process were derived from an online panel businesses, which is to say, a non-probability sample source.



With respect to non-sampling error, a number of steps were taken to minimize bias due to these sources. All surveys utilized telephone or online survey programming technology, respectively, to ensure proper survey skip patterns were followed and to minimize errors due to data entry and data capture. The French and English survey instruments from each campaign themselves were pre-tested with a small sample of respondents to ensure the survey material was easily understood by respondents, and that the resultant data were being captured properly.

In terms of coverage, the *telephone survey* was conducted from a random sampling of a robust sample frame of landline and cellular numbers. Quotas were established for demographic groups traditionally regarded as central in quantitative survey research, such as gender, age, and region/province. The final data set was statistically weighted to closely match the true distribution of these dimensions as reflected in the 2016 Statistics Canada census. The statistical weights implemented were relatively small, given that the data collected already closely matched the actual distribution of adult Canadians along these demographic dimensions.

For the *online component*, completed surveys were collected from online Canadian business panelists of the target audiences, drawn from commercially available online panelists. As implied above in this section of the report, all online panel data collection endeavours necessarily must recognize the potential limitations of, for example, the ‘coverage’ of non-probability sampling. In this instance, it is impossible to know, for instance, if there were coverage weaknesses in the overall panel composition from the perspective of, for example, “*Were the Tax Intermediary panelists from whom the survey data was collected initially representative of potentially relevant dimensions such as the years of experience as TIs?*”

Canada Revenue Agency  
Measuring Agency Strategic Performance Measurement Framework Outcomes  
(2021-2022)  
General Public Questionnaire

## Introduction

Hello/Bonjour, My name is \_\_\_ representing Narrative Research, a survey research company. We are conducting a telephone survey on current issues of interest to Canadians on behalf of the Government of Canada, in accordance with the provisions of the Privacy Act. The survey takes about 15 minutes and is voluntary and completely confidential. Your answers will remain anonymous. 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.)**

**S1.** Have I reached you on your cell phone? **[CODE ONE ONLY]**

- |   |     |                   |
|---|-----|-------------------|
| 1 | Yes | <b>CONTINUE</b>   |
| 2 | No  | <b>SKIP TO S4</b> |

**S2.** May I please confirm that you are 18 years of age or older? **[CODE ONE ONLY]**

- |   |     |  |
|---|-----|--|
| 1 | Yes | <b>CONTINUE</b>                        |
| 2 | No  | <b>THANK AND TERMINATE/DISCONTINUE</b> |

**S3.** Are you in an environment that allows you to comfortably continue with this call? **[CODE ONE ONLY]**

- |   |     |                   |
|---|-----|-------------------|
| 1 | Yes | <b>SKIP TO S5</b> |
| 2 | No  | <b>RESCHEDULE</b> |

**S4. [ONLY ASK IF S1=2]** May I please speak to a member of the household who is 18 years of age or older? Would that be you? **[IF THAT PERSON IS NOT AVAILABLE ARRANGE A CALLBACK] [CODE ONE ONLY]**

- |   |         |  |
|---|---------|--|
| 1 | Yes     | <b>CONTINUE</b>                          |
| 2 | No      | <b>ASK TO SPEAK TO 'ELIGIBLE' PERSON</b> |
| 3 | REFUSED | <b>THANK/DISCONTINUE</b>                 |

**S5. [REPEAT INTRODUCTION IF SPEAKING TO A NEW PERSON]** Your decision to participate in this survey is voluntary, but would be extremely helpful and will in no way affect your relationship with the Government. Would you be willing to take part in this survey? We can do it now or at a time more convenient for you. **[CODE ONE ONLY]**

- |   |                 |                          |
|---|-----------------|--------------------------|
| 1 | YES, NOW        | <b>CONTINUE</b>          |
| 2 | YES, CALL LATER | <b>SPECIFY DATE/TIME</b> |
| 3 | REFUSED         |                          |

**S6. [ASK ONLY IF S5=3]** Is there a reason that prevents you from answering this survey by phone?

**[IF REASON IS DISABILITY, OFFER ALTERNATE FORMAT (ONLINE QUESTIONNAIRE OR PDF VIA EMAIL), WHERE APPROPRIATE. IF ACCEPTED, TAKE RESPONDENT EMAIL ADDRESS]**

This call may be monitored or recorded for quality control purposes only.

The survey is registered with the Canadian Research Insights Council, should you wish to verify the survey.

**IF NEEDED:** If you have any questions regarding this survey or would like to verify the legitimacy of this research, you can contact **Kim Huang** at [kim.huang@cra-arc.gc.ca](mailto:kim.huang@cra-arc.gc.ca), or visit [canada.ca/por-cra](http://canada.ca/por-cra). You may also leave a message with Narrative Research at 1-888-854-6555, and someone will call you back.

**IF NEEDED:** To verify the survey, please visit: [canadianresearchinsightscouncil.ca/rvs/home/?lang=en](http://canadianresearchinsightscouncil.ca/rvs/home/?lang=en) The registration number is: INSERT

**P1.** Thank you for agreeing to participate. Our first few questions are to make sure we are getting a representative mix of Canadians participating in this study. First of all, which gender do you identify with **[READ ALL FOUR RESPONSES, IN ORDER] [PERMIT ONE CODE ONLY] [ENSURE GENDER MIX IS MET]**

1. Male
2. Female
98. Other, please specify:
99. Prefer not to say

**P2.** Which of the following age categories you belong to? **[READ LIST – STOP ONCE RESPONDENT CONFIRMS CATEGORY; ACCEPT ONLY ONE RESPONSE] [ENSURE AGE TARGET IS MET]**

1. 18 to 24
2. 25 to 34
3. 35 to 44
4. 45 to 54
5. 55 to 64
6. 65 or older
99. Prefer not to say (DON'T READ)

**P3.** In which province or territory do you live? **[DO NOT READ RESPONSES] [PERMIT ONE CODE ONLY] [ENSURE REGIONAL TARGET IS MET]**

1. British Columbia
2. Alberta
3. Saskatchewan
4. Manitoba
5. Ontario
6. Quebec

7. New Brunswick
8. Nova Scotia
9. Prince Edward Island
10. Newfoundland and Labrador
11. Yukon
12. Northwest Territories
13. Nunavut
99. Refused

## Screener

**A1.** Are you self-employed and have a reported business revenue of \$30,000 or more during the most recent tax year? **[CODE ONE ONLY – DO NOT READ RESPONSES]**

1. Yes
2. No

**A2.** When did you last file a personal **[QUEBEC ONLY: federal]** income tax return? Was it ...:

1. Less than 12 months ago which would likely be for income tax for 2020 or 2021
2. A year or more ago which would likely be for income tax for 2019 or before, or
3. Have you never filed **[SKIP TO MB]**

**A3. [ONLY IF A2= 1]** And in the last 12 months, did you contact or did the CRA contact you for a reason other than your tax return? **(DO NOT READ THE FOLLOWING: IF NECESSARY, CONTACT INCLUDES SEEKING INFORMATION) [CODE ONE ONLY – DO NOT READ RESPONSES]**

1. Yes **[CONTINUE]**
2. No **[SKIP TO F2]**
3. Don't know/Refused **[SKIP TO F2]**

**A4.** A. Which one of the following reasons best describes the purpose of your contact with the CRA, which could have been initiated either by you or by the CRA? Was it ...: **[RANDOMIZE 1-5. ALLOW AS MANY 'YES' RESPONSES AS APPLY - IF RESPONDENT HAS MORE THAN ONE 'Yes' RESPONSE, ASK B. "PLEASE INDICATE THE ONE YOU THINK WAS MOST IMPORTANT"]**

- A.
- 1 To make an appeal
  - 2 To make a taxpayer relief request
  - 3 To resolve a dispute you had with the CRA
  - 4 To make a service complaint
  - 5 For a review or audit
  - 6 Some other reason **[SKIP TO F2]**
  99. **[VOLUNTEERED]** Don't Know/Refused **[SKIP TO F2]**

- B.
- 1 To make an appeal
  - 2 To make a taxpayer relief request
  - 3 To resolve a dispute you had with the CRA
  - 4 To make a service complaint
  - 5 For a review or audit
  - 6 Some other reason **[SKIP TO F2]**
99. **[VOLUNTEERED]** Don't Know/Refused **[SKIP TO F2]**

## Perception of CRA's fairness

**F1.** Now thinking of that experience with the CRA, please use a scale of 1 to 7, where 1 means that you strongly disagree, 4 means that you neither agree nor disagree, and 7 means that you strongly agree, to rate the following statements. If the statement is not applicable to you, please indicate so. **[RANDOMIZE LIST – PROBE TO AVOID ACCEPTING A RANGE – INCLUDE “DON'T KNOW/NO ANSWER’ AND ‘NOT APPLICABLE’ RESPONSE OPTIONS]**

- a. The outcome of the interaction was fair
- b. In resolving the issue, the CRA gave me what I needed
- c. I think my issue was resolved in the right way
- d. I think the CRA has good policies and practices for dealing with issues
- e. The CRA was able to respond adequately
- f. The CRA proved flexible in addressing the situation
- g. The CRA put the proper effort into resolving my issue

**F2.** Do you currently have, or in the past did you have to pay any penalties or paid interest on unpaid amounts owing to CRA? **[CODE ONE ONLY]**

1. Yes
2. No **[SKIP TO MB]**

**F3.** In regards to penalties or interest you owe(d), please tell me how much you disagree or agree with each of the following statements, **[READ IF A4=6 OR A4=99 OR A3=2 OR A3=3: using the scale of 1 to 7, where 1 means that you strongly disagree, 4 means that you neither agree nor disagree, and 7 means that you strongly agree.]** **[DO NOT READ IF A4 =6 OR 99: We are using the same scale of 1 to 7].** The first one is... **[RANDOMIZE LIST – REPEAT SCALE FROM F1 IF NECESSARY - INCLUDE “DON'T KNOW/NO ANSWER’ AND ‘NOT APPLICABLE’ RESPONSE OPTIONS]**

- a. The penalty or interest was fair given the situation
- b. The penalty or interest was appropriate given the situation
- c. The penalty or interest was mild given the situation

## Motivations to pay taxes

**NOTE: IF F2 = YES, read the MA:**

**MA.** I will now continue with a series of statements, and ask you to rate them using the same scale of 1 to 7. Please let me know if you need a reminder for the scales **[IF SAID YES/THEY NEED REMINDER SAY: 1 means that you strongly disagree, 4 means that you neither agree nor disagree, and 7 means that you strongly agree]**. For the series of statements we ask for your opinion based on your general impressions of CRA, whether from personal experience, or from what you have seen, read or heard. The first one is... **[RANDOMIZE. READ LIST] INCLUDE "DON'T KNOW/NO ANSWER' AND 'NOT APPLICABLE' RESPONSE OPTIONS**

**IF F2 = NO, read MB:**

**MB.** Now, I will be asking you to rate a series of statements. We will be using a scale of 1 to 7, where 1 means that you strongly disagree, 4 means that you neither agree nor disagree, and 7 means that you strongly agree. For the series of statements we ask for your opinion based on your general impressions of CRA, whether from personal experience, or from what you have seen, read or heard. The first one is... **[RANDOMIZE. READ LIST – PROBE TO AVOID ACCEPTING A RANGE]**

- a. I think most taxpayers would not report income in their tax returns, if they receive it in cash
- b. I think most taxpayers over state their tax deductions
- c. I think cheating on taxes is justifiable, if I can get away with it
- d. I think most people think cheating on taxes is justifiable, if they can get away with it
- e. It would be morally wrong for me to cheat on my taxes
- f. If I cheated on my taxes, most people who are important to me would not care
- g. I think hard work pays off
- h. I think having a good education is important for getting ahead in life
- i. I think one's family's socio-economic status is important for getting ahead in life
- j. I think knowing the right people is important for getting ahead in life
- k. I think paying taxes is a social responsibility
- l. I think the CRA is interested in catching those who make mistakes
- m. I think the CRA is interested in helping me do the right thing

## E-Services

Next, I will be asking you a few questions regarding electronic services, or e-services that the CRA provides such as 'My Account' or 'My Business Account', which lets taxpayers view their personal income tax and benefit information, and manage their tax affairs online.

**E1.** Have you ever used CRA's My Account [IF A1=1, READ: or My Business Account]? [DO NOT READ RESPONSES] [PERMIT ONE CODE ONLY]

1. Yes
2. No [START THE NEXT QUESTION WITH ITEM E2-2]

**E2.** Now using the same scale of 1 to 7, where 1 means that you strongly disagree, 4 means that you neither agree nor disagree, and 7 means that you strongly agree, please rate the following statements. If the statement is not applicable to you, please indicate so. [RANDOMIZE. READ LIST – PROBE TO AVOID ACCEPTING A RANGE - INCLUDE "DON'T KNOW/NO ANSWER' AND 'NOT APPLICABLE' RESPONSE OPTIONS]

- a. [ASK ONLY TO E1=YES] I think the CRA has enough safeguards in place to make me feel comfortable using My Account [IF A1=1: or My Business Account] [IF ASKED, READ: Safeguards mean having digital protection mechanisms to protect confidentiality, integrity, and availability of systems and information]
- b. I think the CRA does a good job at protecting the information submitted through e-services
- c. I think the CRA e-services meet the needs of Canadians
- d. Overall, I think CRA e-services are secure
- e. I think the CRA e-services are accessible to every Canadian
- f. I have experience with using other e-services such as online banking, and online shopping
- g. I think the Internet is now a safe environment to use for tax related services

## Perceptions of CRA's integrity

**D1.** Thank you. We are nearing the end, but there is another series of statements and we will continue to use the scale of 1 to 7. Please let me know if you want me to repeat the scales. The first one is...

(IF SAID YES/THEY NEED REMINDER SAY: 1 means that you strongly disagree, 4 means that you neither agree nor disagree, and 7 means that you strongly agree) [RANDOMIZE. READ LIST – PROBE TO AVOID ACCEPTING A RANGE - INCLUDE "DON'T KNOW/NO ANSWER' AND 'NOT APPLICABLE' RESPONSE OPTIONS]

- a. I think the CRA administers tax law to everyone in the same manner
- b. Overall, I think the CRA has fair procedures for dealing with problems
- c. I think the CRA shares its dispute processes on their website with the public
- d. I think the CRA is clear when it comes to its procedures
- e. I know I can look into CRA's performance on their website, if I wanted to
- f. I think the CRA has the proper safeguards in place to protect sensitive information

- g. I would feel comfortable with filing objections to the CRA, if I needed to
- h. I think the CRA behaves ethically and honestly when addressing tax law issues
- i. I think the CRA imposes fair penalties on wrongdoers

## Respondent Profile

Thank you, and now before we finish up I will be asking you a few questions for statistical purposes. Please be assured that all of your answers will remain completely confidential. If you would like to skip a question please indicate once you hear the question.

**P4.** Do you identify as a person with a disability? **[IF NEEDED: A person with a disability is a person who has a long-term or recurring impairment (if needed: such as vision, hearing, mobility, flexibility, dexterity, pain, learning, developmental, memory or mental health-related) which limits their daily activities inside or outside the home (if needed: such as at school, work, or in the community in general)]. DO NOT READ RESPONSES – CODE ONE ONLY**

- 1. Yes
- 2. No
- 99. Prefer not to say

**P5.** Are you a member of a visible minority group? Visible minority is defined as persons, other than Indigenous, who are non-Caucasian in race or non-white in colour. **DO NOT READ RESPONSES – CODE ONE ONLY**

- 1. Yes
- 2. No
- 99. Prefer not to say

**P6. [ONLY ASK IF P5=2]** Are you an Indigenous person, that is, First Nations, Métis or Inuit. First Nations includes Status and Non-Status Indians. **DO NOT READ RESPONSES – CODE ONE ONLY**

- 1. Yes
- 2. No
- 99. Prefer not to say

**P7.** What is your current marital status? Are you ...: **[READ RESPONSES IN ORDER - PERMIT ONE CODE ONLY]**

- 1. Single
- 2. Married or common-law partnership
- 3. Widowed
- 4. Divorced
- 5. Separated
- 99. Prefer not to say (DON'T READ)



**P8. What is the highest level of education that you have completed? READ LIST IN ORDER – STOP ONCE RESPONDENT CONFIRMS CATEGORY; ACCEPT ONLY ONE RESPONSE**

1. No formal education
2. Grade 8 or less
3. Some high school
4. High School diploma or equivalent
5. Registered Apprenticeship or other trades certificate or diploma
6. College, CEGEP (PRONUNCIATION: C-JEP)
7. University certificate
8. Bachelor's degree
9. Post graduate degree
99. Prefer not to say (DON'T READ)

**P9. Which of the following categories best describes your total household income? That is, the total income of all persons in your household combined, before taxes? [READ LIST – STOP ONCE RESPONDENT CONFIRMS CATEGORY; ACCEPT ONLY ONE RESPONSE]**

1. Under \$25,000
2. \$25,000 to under \$50,000
3. \$50,000 to under \$75,000
4. \$75,000 to under \$100,000
5. \$100,000 to under \$125,000
6. \$125,000 to under \$150,000
7. \$150,000 to under \$200,000
8. \$200,000 or above
99. Prefer not to say (DON'T READ)

**P10. How many people are in your household that contribute to your total household income? Is it ...: READ LIST IN ORDER – STOP ONCE RESPONDENT CONFIRMS CATEGORY; ACCEPT ONLY ONE RESPONSE**

1. 1
2. 2
3. 3
4. More than 3
99. Prefer not to say (DON'T READ)

**P11. What are your source(s) of income? [READ LIST IN ORDER– STOP ONCE RESPONDENT CONFIRMS CATEGORY; ACCEPT MULTIPLE RESPONSES]**

1. Paid by an employer
2. Business owner or partner – sole proprietor
3. Business owner or partner – corporation
4. Investment income
5. Private or corporate pension
6. Government pension

7. Spousal/child/parent support
8. No source of income
9. Other (SPECIFY: \_\_\_\_\_)
99. Don't Know/refused (DON'T READ)

**P12.** Which of the following categories best describes your current employment status? Is it: **[READ LIST – STOP ONCE RESPONDENT CONFIRMS CATEGORY; ACCEPT ONLY ONE RESPONSE]**

1. Working full-time that is, 35 or more hours per week
2. Working part-time, that is, less than 35 hours per week
3. Self-employed
4. Unemployed
5. A student
6. Retired
7. Not in the workforce (full-time homemaker, unemployed and not looking for work)
99. Prefer not to say (DON'T READ)

**P13.** Which of the following best describes your area of residence? **[READ LIST IN ORDER - ACCEPT ONLY ONE RESPONSE]**

1. Major metropolitan city, where the population is equal to or above 1 million
2. Medium metropolitan city, where the population is between 30 thousand to under 1 million
3. Rural, where the population is less than 30 thousand
4. Other \_\_\_\_\_
99. Prefer not to say (DON'T READ)

**P14.** Do you have access to reliable internet? (**if asked:** Reliable internet means that your network connection to internet is fast and seamless)

1. Yes
2. No

**PRE-TEST ONLY: TO BE REMOVED AFTER PRE-TEST** [n = at least 10 in each official language]

PT1. Are there any questions in this survey that you found difficult to understand?

1. Yes
2. No

**IF YES:** PT2. Which questions did you find difficult to understand?

**RECORD VERBATIM**

**That concludes the survey. Thank you very much for your thoughtful feedback. It is much appreciated**

Agence du revenu du Canada  
Mesure des résultats du cadre de mesure du rendement stratégique de l'Agence  
(2021-2022)  
Questionnaire du grand public

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## Introduction

Hello/Bonjour, je m'appelle \_\_\_ et je représente Narrative Research, une entreprise de recherche par sondage. Nous menons un sondage téléphonique sur les enjeux actuels qui intéressent les Canadiens au nom du gouvernement du Canada et conformément aux dispositions de la Loi sur la protection des renseignements personnels. Ce sondage dure environ 15 minutes, s'effectue sur une base volontaire et est entièrement confidentiel. Vos réponses demeureront anonymes. Préférez-vous continuer en français ou en anglais? (**AU BESOIN** : Thank you. Someone will call you back soon to complete the survey in English.)

**S1.** Est-ce que je vous ai appelé sur votre téléphone cellulaire? [**CODE UN SEULEMENT**]

- |   |     |                    |
|---|-----|--------------------|
| 1 | Oui | <b>CONTINUEZ</b>   |
| 2 | Non | <b>PASSEZ À S4</b> |

**S2.** Puis-je confirmer que vous êtes âgé de 18 ans ou plus? [**CODE UN SEULEMENT**]

- |   |     |   |
|---|-----|---|
| 1 | Oui | <b>CONTINUEZ</b>                                      |
| 2 | Non | <b>REMERCIEZ LE RÉPONDANT ET METTEZ FIN À L'APPEL</b> |

**S3.** Êtes-vous à un endroit où vous pouvez continuer aisément à répondre à cet appel? [**CODE UN SEULEMENT**]

- |    |     |                             |
|----|-----|-----------------------------|
| 1. | Oui | <b>PASSEZ À S5.</b>         |
| 2. | Non | <b>REMETTEZ À PLUS TARD</b> |

**S4.** [**DEMANDEZ SEULEMENT SI S1 = 2**] Puis-je parler à un membre du ménage âgé de 18 ans ou plus? Est-ce vous? [**SI UNE PERSONNE ADMISSIBLE N'EST PAS DISPONIBLE, PRENDRE LES DISPOSITIONS NÉCESSAIRES POUR RAPPELER.**] (**CODE UN SEULEMENT**)

- |   |                    |  |
|---|--------------------|--|
| 1 | Oui                | <b>CONTINUEZ</b>                                       |
| 2 | Non                | <b>DEMANDEZ À PARLER À UNE PERSONNE « ADMISSIBLE »</b> |
| 3 | REFUSE DE RÉPONDRE | <b>REMERCIEZ LE RÉPONDANT ET METTEZ FIN À L'APPEL</b>  |

**S5. [RÉPÉTEZ L'INTRODUCTION SI VOUS PARLEZ À UNE NOUVELLE PERSONNE]** La participation à ce sondage est volontaire, mais serait extrêmement utile et votre décision d'y participer ou non n'aura aucune incidence sur votre relation avec le gouvernement du Canada. Seriez-vous disposé à participer à ce sondage? Nous pouvons le faire maintenant ou à un moment qui vous conviendra le mieux. **[CODE UN SEULEMENT]**

- |                            |                               |
|----------------------------|-------------------------------|
| 1. OUI, MAINTENANT         | <b>CONTINUEZ</b>              |
| 2. OUI, APPELEZ PLUS TARD. | <b>PRÉCISEZ LA DATE/HEURE</b> |
| 3. REFUSE DE RÉPONDRE      |                               |

**S6. [POSEZ SEULEMENT SI S5=3]** Y a-t-il une raison qui vous empêche de répondre à ce sondage par téléphone?

**[SI LE REFUS EST LIÉ À UNE INVALIDITÉ, OFFREZ UN AUTRE FORMAT (QUESTIONNAIRE EN LIGNE OU PDF PAR COURRIEL), SELON LE CAS. SI LE RÉPONDANT ACCEPTE CET AUTRE FORMAT, NOTEZ SON ADRESSE DE COURRIEL.]**

Cet appel peut être écouté ou enregistré aux fins de contrôle de la qualité seulement.

Le sondage est enregistré auprès du Conseil de recherche et d'intelligence marketing canadien, si vous souhaitez vérifier sa légitimité.

**AU BESOIN :** Si vous avez des questions au sujet de ce sondage ou si vous souhaitez vérifier la légitimité de cette recherche, vous pouvez communiquer avec **Kim Huang** à l'adresse [kim.huang@cra-arc.gc.ca](mailto:kim.huang@cra-arc.gc.ca), ou visiter le <https://www.canada.ca/por-cra>. Vous pouvez également laisser un message auprès de Narrative Research, au 1-888-854-6555, et quelqu'un vous rappellera.

**AU BESOIN :** Pour vérifier le sondage, visitez la page <https://www.canadianresearchinsightscouncil.ca/rvs/home/?lang=fr>. Le code de projet est : INSÉRER.

**P1.** Merci d'avoir accepté de participer. Nos premières questions visent à nous assurer que nous obtenons un mélange représentatif de Canadiens qui participent à cette étude. Tout d'abord, à quel sexe vous identifiez-vous ? **[LISEZ LA LISTE. ARRÊTEZ LORSQUE LE RÉPONDANT CONFIRME LA CATÉGORIE. ACCEPTEZ SEULEMENT UNE RÉPONSE] [S'ASSURER QUE LA MÉLANGE DES SEXES EST RESPECTÉE]**

1. Homme
2. Femme
98. Autre, veuillez préciser \_\_\_\_\_
99. Préfère ne pas dire (NE LISEZ PAS)

**P2.** Veuillez indiquer votre catégorie d'âge. **[LISEZ LA LISTE. ARRÊTEZ LORSQUE LE RÉPONDANT CONFIRME LA CATÉGORIE. ACCEPTEZ SEULEMENT UNE RÉPONSE] [ASSUREZ-VOUS QUE L'ÂGE CIBLE EST ATTEINT]**

1. De 18 à 24 ans
2. De 25 à 34 ans
3. De 35 à 44 ans
4. De 45 à 54 ans
5. De 55 à 64 ans

6. 65 ans ou plus
99. Préfère ne pas dire (NE LISEZ PAS)

**P3. Dans quelle province habitez-vous? [NE PAS LIRE LES RÉPONSES] [PERMETTRE UN SEUL CODE] [ASSURER QUE LA CIBLE RÉGIONALE EST ATTEINTE]**

1. Colombie-Britannique
2. Alberta
3. Saskatchewan
4. Manitoba
5. Ontario
6. Québec
7. Nouveau-Brunswick
8. Nouvelle-Écosse
9. Île-du-Prince-Édouard
10. Terre-Neuve-et-Labrador
11. Yukon
12. Territoires du Nord-Ouest
13. Nunavut
99. refuse de répondre

## Sélectionneur

**A1. Êtes-vous un travailleur autonome qui a eu un revenu d'entreprise déclaré de 30 000 \$ ou plus au cours de l'année d'imposition la plus récente? [CODE UN SEULEMENT – NE LISEZ PAS LES RÉPONSES]**

- 1 Oui
- 2 Non

**A2. Quand avez-vous produit une déclaration de revenus personnelle pour la dernière fois? [QUÉBEC SEULEMENT : déclaration de revenus fédérale?] Était-ce...**

1. Il y a moins de 12 mois ce qui serait probablement pour l'impôt sur le revenu pour 2020 ou 2021?
2. Il y a un an ou plus ce qui serait probablement pour l'impôt sur le revenu pour 2019 ou avant, ou
3. Vous n'avez jamais produit de déclaration **[PASSEZ À MB]**

**A3. [SEULEMENT SI A2 = 1] Et au cours des 12 derniers mois, avez-vous communiqué avec l'ARC, ou l'ARC vous a-t-elle contacté, pour une raison autre que votre déclaration de revenus? (NE LISEZ PAS CE QUI SUIT : AU BESOIN, LA COMMUNICATION COMPREND LA DEMANDE DE RENSEIGNEMENTS) [CODE UN SEULEMENT – NE PAS LIRE LES RÉPONSES]**

- 1 Oui **[CONTINUEZ]**
- 2 Non **[PASSEZ À F2]**
- 3 Ne sais pas/refuse de répondre **[PASSEZ À F2]**

**A4.** A. Laquelle des raisons suivantes décrit le mieux le but de votre communication avec l'Agence, laquelle aurait pu être amorcée par vous ou par l'Agence? **[LISEZ LES ÉLÉMENTS 1 À 5 DE MANIÈRE ALÉATOIRE. ALLOW AS MANY 'YES' RESPONSES AS APPLY. SI LE RÉPONDANT A PLUS D'UNE RÉPONSE, POSEZ LA QUESTION B : « PLEASE INDICATE THE ONE YOU THINK WAS MOST IMPORTANT »]**

**A.**

1. Faire un appel.
2. Faire une demande d'allègement pour les contribuables.
3. Résoudre un différend avec l'Agence.
4. Faire une plainte liée au service.
5. Passer un examen ou une vérification.
6. Une autre raison **[PASSEZ À F2]**
99. Ne sais pas/refuse de répondre. **[PASSEZ À F2]**

**B.**

1. Faire un appel.
2. Faire une demande d'allègement pour les contribuables.
3. Résoudre un différend avec l'Agence.
4. Faire une plainte liée au service.
5. Passer un examen ou une vérification.
6. Une autre raison **[PASSEZ À F2]**
99. Ne sais pas/refuse de répondre. **[PASSEZ À F2]**

## Perception de l'équité de l'Agence

**F1.** Maintenant, en pensant à cette expérience avec l'Agence, veuillez utiliser une échelle de 1 à 7, où 1 signifie que vous êtes tout à fait en désaccord, 4 signifie que vous n'êtes ni d'accord ni en désaccord, et 7 signifie que vous êtes tout à fait d'accord, pour évaluer les énoncés suivants. Si l'énoncé ne s'applique pas à votre situation, veuillez l'indiquer. **[LISEZ LA LISTE DE FAÇON ALÉATOIRE – SOYEZ PERSISTENT POUR ÉVITER D'ACCEPTER UNE APPROXIMATION - INCLUDE "Ne sais pas / Préfère ne pas dire" AND 'ne s'applique pas' RESPONSE OPTIONS]**

- a. Le résultat de l'interaction était équitable.
- b. Pour résoudre le problème, l'Agence m'a donné ce dont j'avais besoin.
- c. Je pense que mon problème a été résolu de la bonne façon.
- d. Je pense que l'Agence a de bonnes politiques et pratiques pour régler les problèmes.
- e. L'Agence a été en mesure de répondre adéquatement.

- f. L'Agence a fait preuve de souplesse pour régler la situation.
- g. L'Agence a consenti l'effort nécessaire pour résoudre mon problème.

**F2.** Avez-vous actuellement, ou avez-vous dû payer des pénalités ou des intérêts sur les montants impayés à l'Agence? **[CODE UN SEULEMENT]**

- 1. Oui
- 2. Non **[PASSEZ À MB]**

**F3.** En ce qui concerne les pénalités ou les intérêts que vous devez ou que vous deviez, veuillez me dire dans quelle mesure vous êtes en désaccord ou en accord avec chacun des énoncés suivants **[LISEZ SI A4=6 OU A4=99 OU A3=2 OU A3=3** : veuillez utiliser une échelle de 1 à 7, où 1 signifie que vous êtes tout à fait en désaccord, 4 signifie que vous n'êtes ni d'accord ni en désaccord, et 7 signifie que vous êtes tout à fait d'accord.]; **[DO NOT READ IF A4 =6 OR 99** : Nous utilisons la même échelle de 1 à 7]. Le premier, c'est... **[LISEZ LA LISTE DE FAÇON ALÉATOIRE – RÉPÉTEZ L'ÉCHELLE DE F1 SI NÉCESSAIRE - INCLUDE "Ne sais pas / Préfère ne pas dire' AND 'ne s'applique pas' RESPONSE OPTIONS]**

- a. La pénalité ou les intérêts étaient justes compte tenu de la situation.
- b. La pénalité ou les intérêts étaient appropriés compte tenu de la situation.
- c. La pénalité ou les intérêts étaient modérés compte tenu de la situation.

## Motivations pour payer l'impôt

**REMARQUE : SI F2 = OUI, lisez MA :**

**MA.** Je vais maintenant poursuivre avec une série d'énoncés et vous demander de les évaluer en utilisant la même échelle de 1 à 7. N'hésitez pas à me dire si vous avez besoin d'un rappel quant à la signification de l'échelle **[SI LA PERSONNE DIT OUI/VEUT UN RAPPEL, DITES : 1 signifie que vous êtes tout à fait en désaccord, 4 signifie que vous n'êtes ni d'accord ni en désaccord, et 7 signifie que vous êtes tout à fait d'accord]**. Pour la série d'énoncés, nous vous demandons votre opinion en fonction de vos impressions générales à l'égard de l'Agence, qu'il s'agisse de votre expérience personnelle, de ce que vous avez vu, lu ou entendu. Le premier, c'est... **[LISEZ DE MANIÈRE ALÉATOIRE. LISEZ LA LISTE - INCLUDE "Ne sais pas / Préfère ne pas dire' AND 'ne s'applique pas' RESPONSE OPTIONS]**

**SI F2 = NON, lisez MB :**

**MB.** Maintenant, je vais vous demander d'évaluer une série d'énoncés. Nous utiliserons une échelle de 1 à 7, où 1 signifie que vous êtes tout à fait en désaccord, 4 signifie que vous n'êtes ni d'accord ni en désaccord, et 7 signifie que vous êtes tout à fait d'accord. Pour la série d'énoncés, nous vous demandons votre opinion en fonction de vos impressions générales à l'égard de l'Agence, qu'il s'agisse de votre expérience personnelle, de ce que vous avez vu, lu ou entendu. Le premier, c'est... **[LISEZ LA LISTE DE FAÇON ALÉATOIRE – SOYEZ PERSISTENT POUR ÉVITER D'ACCEPTER UNE APPROXIMATION]**

- a. Je pense que la plupart des contribuables ne déclareraient pas un revenu dans leurs déclarations de revenus s'ils le recevaient en argent comptant.
- b. Je pense que la plupart des contribuables déclarent trop de retenues d'impôt.
- c. Je pense que la fraude fiscale est justifiable, si je peux m'en tirer.
- d. Je pense que la plupart des gens pensent que la fraude fiscale est justifiable, s'ils peuvent s'en tirer.
- e. Il serait moralement inacceptable pour moi de commettre une fraude fiscale.
- f. Si je commettais de la fraude fiscale, la plupart des gens qui sont importants pour moi ne s'en soucieraient pas.
- g. Je pense que le travail acharné est payant.
- h. Je pense qu'il est important d'avoir une bonne éducation pour progresser dans la vie.
- i. Je pense que le statut socioéconomique de la famille d'une personne est important pour que cette personne puisse avancer dans la vie.
- j. Je pense que le fait de connaître les bonnes personnes pour progresser dans la vie.
- k. Je pense que le paiement de l'impôt est une responsabilité sociale.
- l. Je pense que l'Agence souhaite attraper ceux qui commettent des erreurs.
- m. Je pense que l'Agence souhaite m'aider à faire la bonne chose.

## Services électroniques

Ensuite, je vais vous poser quelques questions au sujet des services électroniques que l'Agence fournit, comme « Mon dossier » ou « Mon dossier d'entreprise », qui permet aux contribuables de consulter leurs renseignements personnels sur l'impôt sur le revenu et les prestations et de gérer leurs affaires fiscales en ligne.

**E1.** Avez-vous déjà utilisé « Mon dossier » [SI A1 = 1, lisez : ou « Mon dossier d'entreprise »], de l'Agence?  
[CODE UN SEULEMENT – NE LISEZ PAS LES RÉPONSES]

- 1. Oui
- 2. Non [COMMENCEZ LA PROCHAINE QUESTION AVEC LE POINT E2-2]

**E2.** Maintenant, en utilisant la même échelle de 1 à 7, où 1 signifie que vous êtes tout à fait en désaccord, 4 signifie que vous n'êtes ni d'accord ni en désaccord, et 7 signifie que vous êtes tout à fait d'accord, veuillez évaluer les énoncés suivants. Si l'énoncé ne s'applique pas à votre situation, veuillez l'indiquer. [LISEZ LA LISTE DE FAÇON ALÉATOIRE – SOYEZ PERSISTENT POUR ÉVITER D'ACCEPTER UNE APPROXIMATION - INCLUDE "Ne sais pas / Préfère ne pas dire" AND "ne s'applique pas" RESPONSE OPTIONS]

- a. [DEMANDEZ SEULEMENT SI E1 = OUI] Je pense que l'Agence a suffisamment de mesures de protection en place pour que je me sente à l'aise d'utiliser Mon dossier [SI A1 = 1, lisez : ou « Mon dossier d'entreprise »]. [SI DEMANDÉ, LISEZ : Les mesures de protection signifient avoir des mécanismes de



protection numériques pour protéger la confidentialité, l'intégrité et la disponibilité des systèmes et des renseignements.]

- b. Je pense que l'Agence fait un bon travail pour protéger les renseignements soumis au moyen des services électroniques.
- c. Je pense que les services électroniques de l'Agence répondent aux besoins des Canadiens.
- d. Dans l'ensemble, je pense que les services électroniques de l'Agence sont sécurisés
- e. Je pense que les services électroniques de l'Agence sont accessibles à tous les Canadiens.
- f. J'ai de l'expérience avec d'autres services électroniques, comme les services bancaires en ligne et les achats en ligne.
- g. Je pense qu'Internet est maintenant un environnement sécuritaire à utiliser pour les services liés à l'impôt.

## Perceptions de l'intégrité de l'Agence

**D1.** Merci. Nous approchons de la fin, mais il y a un autre ensemble d'énoncés; nous continuerons d'utiliser l'échelle de 1 à 7. Veuillez m'indiquer si vous voulez que je répète les échelles. Le premier, c'est...

**(SI LA PERSONNE DIT OUI/VEUT UN RAPPEL, DITES : 1 signifie que vous êtes tout à fait en désaccord, 4 signifie que vous n'êtes ni d'accord ni en désaccord, et 7 signifie que vous êtes tout à fait d'accord) [LISEZ DE MANIÈRE ALÉATOIRE - INCLUDE "Ne sais pas / Préfère ne pas dire" AND "ne s'applique pas" RESPONSE OPTIONS]**

- a. Je pense que l'Agence applique les lois fiscales à tout le monde de la même façon.
- b. Dans l'ensemble, je pense que l'Agence a des procédures équitables pour régler les problèmes.
- c. Je pense que l'Agence communique ses processus de règlement des différends sur son site Web avec le public.
- d. Je pense que l'Agence est claire en ce qui concerne ses procédures.
- e. Je sais que je peux enquêter sur le rendement de l'Agence sur son site Web, si je le souhaite.
- f. Je pense que l'Agence a mis en place les mesures de protection appropriées pour protéger les renseignements de nature délicate.
- g. Je me sentirais à l'aise de déposer des oppositions à l'Agence, si je devais le faire.
- h. Je pense que l'Agence se comporte de façon éthique et honnête lorsqu'elle aborde des questions liées aux lois fiscales.
- i. Je pense que l'Agence impose des pénalités équitables aux contrevenants.

## Profil des répondants

Merci. Maintenant, avant de terminer, je vais vous poser quelques questions à votre sujet à des fins statistiques. Soyez assuré que toutes vos réponses demeureront strictement confidentielles. Si vous souhaitez sauter une question, veuillez l'indiquer une fois que vous avez entendu la question.

**P4.** Est-ce que vous vous définissez comme une personne en situation de handicap? **[AU BESOIN : Une personne en situation de handicap est une personne qui a une déficience à long terme ou récurrente (au besoin : comme la vision, l'ouïe, la mobilité, la souplesse, la dextérité, la douleur, l'apprentissage, le développement, la mémoire ou la santé mentale) qui limite ses activités quotidiennes à l'intérieur ou à l'extérieur de la maison (au besoin : comme l'école, le travail ou la collectivité en général)]. [CODE UN SEULEMENT – NE PAS LIRE LES RÉPONSES]**

1. Oui
2. Non
99. Préfère ne pas dire

**P5.** Êtes-vous membre d'une minorité visible? Les minorités visibles sont définies comme des personnes, autres que les Autochtones, qui ne sont pas de race ou de couleur blanche. **[CODE UN SEULEMENT – NE PAS LIRE LES RÉPONSES]**

1. Oui
2. Non
99. Préfère ne pas dire

**P6. [POSEZ SEULEMENT SI P5=2]Faites-vous partie de la population autochtone, c'est-à-dire Premières Nations, Métis ou Inuit? Premières Nations comprend les Indiens inscrits et les Indiens non-inscrits. [CODE UN SEULEMENT – NE PAS LIRE LES RÉPONSES]**

1. Oui
2. Non
99. Préfère ne pas dire

**P7.** Quel est votre état civil actuel? **[LISEZ LA LISTE - CODE UN SEULEMENT]**

1. Célibataire
2. Marié(e) ou conjoint(e) de fait
3. Veuf (ve)
4. Divorcé(e)
5. Séparé(e)
99. Préfère ne pas dire

**P8.** Quel est le niveau de scolarité le plus élevé que vous avez atteint? [LISEZ LA LISTE. ARRÊTEZ LORSQUE LE RÉPONDANT CONFIRME LA CATÉGORIE. ACCEPTEZ SEULEMENT UNE RÉPONSE]

1. Aucune éducation formelle
2. 8<sup>e</sup> année ou moins
3. Études secondaires partielles
4. Diplôme d'études secondaires ou équivalent
5. Apprentissage enregistré ou autre certificat ou diplôme d'une école de métiers
6. Collège, CÉGEP (PRONONCIATION : C-JEP)
7. Certificat universitaire
8. Baccalauréat
9. Diplôme d'études supérieures
99. Préfère ne pas dire (NE LISEZ PAS)

**P9.** Laquelle des catégories suivantes décrit le mieux le revenu actuel de votre ménage? Autrement dit, quel est le revenu total combiné, avant impôts, de tous les membres de votre ménage? [LISEZ LA LISTE. ARRÊTEZ LORSQUE LE RÉPONDANT CONFIRME LA CATÉGORIE. ACCEPTEZ SEULEMENT UNE RÉPONSE]

1. Moins de 25 000 \$
2. De 25 000 \$ à moins de 50 000 \$
3. De 50 000 \$ à moins de 75 000 \$
4. De 75 000 \$ à moins de 100 000 \$
5. De 100 000 \$ à moins de 125 000 \$
6. De 125 000 \$ à moins de 150 000 \$
7. De 150 000 \$ à moins de 200 000 \$
8. De 200 000 \$ ou plus
99. Préfère ne pas dire (NE LISEZ PAS)

**P10.** Combien de personnes dans votre ménage contribuent au revenu total de votre ménage? [LISEZ LA LISTE. ARRÊTEZ LORSQUE LE RÉPONDANT CONFIRME LA CATÉGORIE. ACCEPTEZ SEULEMENT UNE RÉPONSE]

1. 1
2. 2
3. 3
4. Plus de trois
99. Préfère ne pas dire (NE LISEZ PAS)

**P11.** Quelles sont vos sources de revenus? [LISEZ LA LISTE DANS L'ORDRE PRÉSENTÉ ET ARRÊTEZ LORSQUE LE RÉPONDANT CONFIRME LA CATÉGORIE – VOUS POUVEZ ACCEPTER PLUSIEURS RÉPONSES]

1. Payé par un employeur
2. Propriétaire d'entreprise ou associé – propriétaire unique
3. Propriétaire d'entreprise ou associé – société
4. Revenu de placements

5. Régime de pension privé ou d'entreprise
6. Pension du gouvernement
7. Pension pour conjoint/enfant/parent
8. Aucune source de revenus
9. Autre (PRÉCISER : \_\_\_\_\_)
99. Ne sais pas/refuse de répondre.

**P12.** Laquelle des catégories suivantes décrit le mieux votre statut d'emploi actuel? **[LISEZ LA LISTE ET ARRÊTEZ LORSQUE LE RÉPONDANT CONFIRME LA CATÉGORIE – ACCEPTÉZ UNE SEULE RÉPONSE]**

1. Employé à temps plein, c'est-à-dire 35 heures ou plus par semaine
2. Employé à temps partiel, c'est-à-dire moins de 35 heures par semaine
3. Travailleur indépendant
4. Sans emploi
5. Étudiant
6. À la retraite
7. Pas sur le marché du travail (au foyer à temps plein, sans emploi et non à la recherche d'un emploi)
99. Préfère ne pas dire (NE LISEZ PAS)

**P13.** Lequel des énoncés suivants décrit le mieux votre lieu de résidence? **[[LISEZ LA LISTE ET ARRÊTEZ LORSQUE LE RÉPONDANT CONFIRME LA CATÉGORIE. ACCEPTÉZ UNE SEULE RÉPONSE.]**

1. Grande ville métropolitaine, où la population est égale ou supérieure à 1 million de personnes
2. Moyenne ville métropolitaine, où la population est de 30 000 à moins de 1 million de personnes.
3. Région rurale, où la population est inférieure à 30 000 habitants
4. Autre \_\_\_\_\_
99. Préfère ne pas dire (NE LISEZ PAS)

**P14.** Avez-vous accès à une connexion Internet fiable? (si demandé : Une connexion Internet fiable signifie que votre connexion réseau à Internet est rapide et continue)

1. Oui
2. Non

#### **PRE-TEST UNIQUEMENT**

PT1. Y a-t-il des questions dans ce sondage que vous avez trouvé difficile à comprendre?

1. Oui
2. Non

PT2. **SI OUI, POSEZ LA QUESTION PT2** Quelle(s) question(s) avez-vous trouvé difficile à comprendre? **(ENREGISTREZ LA RÉPONSE)**

**Voilà ce qui met fin à notre sondage. Merci beaucoup pour vos commentaires réfléchis. Nous vous en sommes fort reconnaissants.**

**Canada Revenue Agency**  
**Measuring Agency Strategic Performance Measurement Framework Outcomes**  
**(2021-2022)**  
**Businesses and Tax Intermediaries Questionnaire**

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## Introduction

Hello/Bonjour, on behalf of Canada Revenue Agency (sometimes referred to as the CRA) and in accordance with provisions of the Privacy Act and other relevant acts, Narrative Research is administering a survey. The following questionnaire focuses on current issues of interest to Canadians. Si vous préférez répondre au sondage en français, veuillez cliquer sur **FRANÇAIS [DIRECT RESPONDENT TO THE FRENCH LANGUAGE VERSION]**.

Your decision to participate is voluntary and will in no way affect your relationship with the Government. Your answers will be kept entirely confidential, and we assure you that your answers will remain anonymous. The survey takes about 10 to 15 minutes to complete. **PRIVACY POLICY AND VERIFICATION ON BOTTOM OF EACH SURVEY PAGE**

Click **next** to start the survey.

If you have any questions regarding this survey or would like to verify the legitimacy of this research, you can contact **Kim Huang** at [kim.huang@cra-arc.gc.ca](mailto:kim.huang@cra-arc.gc.ca), or visit [canada.ca/por-cra](http://canada.ca/por-cra). You may also leave a message with Narrative Research at 1-888-854-6555, and someone will call you back.

## Screeners

**A1. In which province is your business based? [PERMIT ONE CODE ONLY]**

1. Alberta
2. British Columbia
3. Manitoba
4. New Brunswick
5. Newfoundland & Labrador
6. Northwest Territories
7. Nova Scotia
8. Nunavut
9. Ontario
10. Prince Edward Island
11. Quebec
12. Saskatchewan
13. Yukon
14. National operation/Locations in multiple regions
99. I would rather not say

**A2.** Do you work with business clients on tax-related matters? **[PERMIT ONE CODE ONLY]**

1. Yes **[QUALIFIES AS A TAX INTERMEDIARY. GO TO Interaction with CRA F1]**
2. No

**A3.** Is your business...? **[PERMIT ONE CODE ONLY]**

1. A sole proprietorship } **[QUOTA OF A TOTAL OF 200, WITH 50 MAX FOR PARTNERSHIP]**
2. A partnership }
3. An incorporated business **[QUOTA OF 200]**
99. Other (trust, charity, non-profit, cooperative) please specify \_\_\_\_\_ **[TERMINATE]**

**A4.** 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. **[PERMIT MULTIPLE RESPONSES]**

1. Tax-related matters **[MUST SELECT THIS OPTION OR SURVEY IS TERMINATED]**
2. Payroll
3. GST/HST preparation
4. Bookkeeping
99. None of the above **[TERMINATE]**

**A5.** Which of the following best describes your position within the business? **[PERMIT ONE CODE ONLY]**

1. President/CEO/Owner
2. Chief Financial Officer/Comptroller
3. Accountant
4. Payroll Manager/Officer
5. Manager
6. Bookkeeper
7. Financial Officer
98. Some other position –TERMINATE
99. I would rather not say –TERMINATE

**A6.** Would you say that your business's annual revenue is approximately: **[PERMIT ONE CODE ONLY]**

1. Less than \$30,000 **[THANK AND TERMINATE]**
2. \$30,000 to under \$500,000
3. \$500,000 to under \$1 million
4. \$1 million to under \$4 million
5. \$4 million to under \$10 million
6. \$10 million to under \$20 million
7. \$20 million to under \$50 million
8. \$50 million to under \$250 million
9. \$250 million or more

**A7.** How many employees work for your business in Canada, including yourself? This includes full-time, part-time and seasonal staff, but does not include contract staff or outsourced work. **[PERMIT ONE CODE ONLY]**

1. 1
2. 2 to 4
3. 5 to 19
4. 20 to 49
5. 50 to 99
6. 100 to 499
7. 500 to 999
8. 1000 or more

## Interaction with CRA

Thank you for your responses. This survey is **[Business: geared towards businesses]** **[TI: being conducted among tax intermediaries]** to help the CRA learn about your experiences.

**F1.** In the last 12 months, did you contact the CRA or did the CRA contact **[IF BUSINESS: your business]** **[IF TAX INTERMEDIARY: you for a client]** for any of the following reasons? Please indicate which one you think is the most important.

**[RANDOMIZE]. [ACCEPT ONLY ONE RESPONSE]**

1. To make an appeal **[IF TAX INTERMEDIARY: for a client]** **[ASK F2]**
2. To make a taxpayer relief request **[IF TAX INTERMEDIARY: for a client]** **[ASK F2]**
3. To resolve a dispute **[IF TAX INTERMEDIARY: a client]** **[IF BUSINESS: you]** had with the CRA **[ASK F2]**
4. To make a service complaint **[ASK F2]**
5. A review or audit **[ASK F2]**
6. None of the above **[SKIP TO F3 IF BUSINESS, M1 IF TI]**
99. I can't recall **[SKIP TO F3 IF BUSINESS, M1 IF TI]**

## Perception of CRA - Fairness

**F2.** Thinking of your most recent experience with the CRA, and using a scale of 1 to 7, where 1 means that you strongly disagree, 4 means that you neither agree nor disagree, and 7 means that you strongly agree, please rate the following statements. **[RANDOMIZE – PERMIT ONE RESSPONSE ONLY PER STATEMENT]**

**[SCALE 1 – 7] N/A**

- a. The outcome of the interaction was fair
- b. I think **[IF TAX INTERMEDIARY: my client's]****[IF BUSINESS: my business's]** issue was resolved in the right way
- c. I think the CRA has good policies and practices for dealing with issues

- d. The CRA was able to respond adequately
- e. The CRA proved flexible in addressing the situation
- f. The CRA put the proper effort into resolving the issue

**F3. [ASK ONLY TO BUSINESS]** Does your business currently have to pay, or in the past did it have to pay any penalties or interest on unpaid amounts owing to CRA? **[PERMIT ONE CODE ONLY]**

- 1. Yes
- 2. No **[IF 'NO' MOVE TO M1]**

**F4.** In regards to penalties or interest the business owes (owed), please indicate how much you disagree or agree with each of the following statements **[IF F1=6 OR F1=99:** using the scale of 1 to 7, where 1 means that you strongly disagree, 4 means that you neither agree nor disagree, and 7 means that you strongly agree.]. **[RANDOMIZE – PERMIT ONE RESPONSE ONLY PER STATEMENT]** **[SCALE 1 – 7] N/A**

- a. The penalty or interest was fair given the situation
- b. The penalty or interest was appropriate given the situation
- c. The penalty or interest was mild given the situation

## Motivations to pay taxes

**M1.** Please rate the following series of statements, using a scale of 1 to 7, where 1 means that you strongly disagree, 4 means that you neither agree nor disagree, and 7 means that you strongly agree. We are asking for your opinion based on your general impressions of the CRA, whether from personal experience, or from what you have seen, read or heard. **[RANDOMIZE – PERMIT ONE RESPONSE ONLY PER STATEMENT]**

**[SCALE 1 – 7] N/A**

- a. I think most **[IF TAX INTERMEDIARY: clients]** **[IF BUSINESS: businesses]** would not report income on their tax returns, if **[IF TAX INTERMEDIARY: they receive it in cash]** **[IF BUSINESS: the business were cash based]**
- b. I think most **[IF TAX INTERMEDIARY: clients]** **[IF BUSINESS: businesses]** overstate their tax deductions
- c. To cheat on taxes can be justified
- d. I think paying taxes is a social responsibility
- e. If my **[IF TAX INTERMEDIARY: clients]** **[IF BUSINESS: business]** had the opportunity, **[IF TAX INTERMEDIARY: they]** **[IF BUSINESS: it]** would cheat on taxes
- f. Cheating on taxes is seen as acceptable behavior by **[IF TAX INTERMEDIARY: clients]** **[IF BUSINESS: peer businesses]**



- g. I think the CRA is interested in catching those [IF BUSINESS: businesses] who make mistakes
- h. I think the CRA is interested in helping [IF BUSINESS: businesses] [IF TAX INTERMEDIARY: people] do the right thing

## E-Services

Next, please rate the following statements regarding electronic services, or e-services that the CRA provides such as 'My Business Account' or 'Represent A Client,' which lets the taxpayers view their tax and benefits information and manage their tax affairs online.

**E1.** Have you used the CRA's [IF BUSINESS: My Business Account] [IF TAX INTERMEDIARY: Represent A Client] secure online portal?

Yes

No [SKIP TO E2b]

**E2.** Using the scale of 1-7, where 1 means that you strongly disagree, 4 means that you neither agree nor disagree, and 7 means that you strongly agree, please rate the following statements regarding the CRA's secure e-services. [RANDOMIZE – PERMIT ONE RESPONSE ONLY PER STATEMENT]

[SCALE 1-7] N/A

- a. I think the CRA has enough safeguards in place to make me feel comfortable using [IF BUSINESS: My Business Account] [IF TAX INTERMEDIARY: Represent A Client]. Safeguards mean having digital protection mechanisms to protect confidentiality, integrity, and availability of systems and information
- b. I think the CRA does a fair job at protecting the information submitted through e-services
- c. I think CRA e-services meet the needs of Canadians
- d. Overall, I think CRA e-services are secure
- e. I think CRA e-services are accessible to every Canadian
- f. I have experience using other e-services such as online banking and online shopping
- g. I think the internet is a safe environment to use for tax related services

## Perceptions of CRA - Integrity

**D1.** Please continue with rating the following series of statements based on your general impressions of the CRA, whether from personal experience, what you have seen, read or heard. [RANDOMIZE – PERMIT ONE RESPONSE ONLY PER STATEMENT]

[SCALE OF 1-7] N/A

- a. I think the CRA administers tax law to [IF BUSINESS: all businesses] [IF TAX INTERMEDIARY: everyone] in the same manner
- b. Overall, I think the CRA has fair procedures for dealing with problems
- c. I know I can access the CRA dispute processes on their website at any time
- d. I think the CRA is clear when it comes to its procedures
- e. I know I can look into the CRA's performance on its website
- f. I think the CRA has the proper safeguards in place to protect sensitive information
- g. I would feel comfortable with raising objections to the CRA, if [IF BUSINESS: my business] [IF TAX INTERMEDIARY: my clients] needed to
- h. I think the CRA behaves ethically and honestly when addressing tax law violations
- i. I think the CRA imposes fair penalties on wrongdoers

## 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.

**C1. [ASK ONLY IF BUSINESS]** 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. **[PERMIT ONE RESPONSE ONLY]**

- 1 – Accommodation and food services
- 2 – Administrative and support
- 3 – Agriculture, forestry, fishing and hunting
- 4 – Arts, entertainment and recreation
- 5 – Construction
- 6 – Educational services
- 7 – Finance and insurance
- 8 – Health care and social assistance
- 9 – 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

**C2. [ASK ONLY IF TAX INTERMEDIARY]** What types of tax-related work does your business do on behalf of your clients? Please choose all that apply. [MULTIPLE RESPONSES ACCEPTED]

- 1 – Accounting
- 2 – Payroll
- 3 – Tax preparation
- 4 – Bookkeeping
- 98 – Some other type of work: please specify [open-ended text box: \_\_\_\_\_]
- 99 – I would rather not say

**C3.** How long has your business been in operation? [PERMIT ONE CODE ONLY]

- 1 – Less than one year
- 2 – 1 to 2 years
- 3 – 3 to 5 years
- 4 – 6 to 10 years
- 5 – Over 10 years
- 99 – I would rather not say

**PRE-TEST ONLY: TO BE REMOVED AFTER PRE-TEST** [n = at least 10 in each official language]

PT1. Are there any questions in this survey that you found difficult to understand?

- Yes
- No

**IF YES: PT2.** Which questions did you find difficult to understand? **RECORD VERBATIM**

**That concludes the survey. Thank you very much for your thoughtful feedback. It is much appreciated.**

Agence du revenu du Canada  
Mesure des résultats du cadre de mesure du rendement stratégique de l'Agence  
(2021-2022)  
Questionnaire sur les entreprises et les intermédiaires fiscaux

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## Introduction

Bonjour/Hello, au nom de l'Agence du revenu du Canada, et conformément aux dispositions de la Loi sur la protection des renseignements personnels, Narrative Research mène un sondage de recherche. Le sondage suivant les enjeux actuels qui intéressent les Canadiens. If you prefer to complete the survey in English, please click on ENGLISH. [DIRIGE LE RÉPONDANT VERS LA VERSION ANGLAIS].

La participation à ce sondage est volontaire et votre décision d'y participer ou non n'aura aucune influence sur votre relation avec le gouvernement. Vos réponses demeureront entièrement confidentielles, et nous vous assurons que vos réponses demeureront anonymes. Le sondage prend environ 10 à 15 minutes à remplir.

Cliquez sur **suivant** pour commencer le sondage.

Si vous avez des questions concernant ce sondage ou si vous souhaitez vérifier la légitimité de cette recherche, vous pouvez contacter **Kim Huang** à [kim.huang@cra-arc.gc.ca](mailto:kim.huang@cra-arc.gc.ca), ou visiter [canada.ca/por-cra](http://canada.ca/por-cra). Vous pouvez aussi laisser un message avec Narrative Research à 1-888-854-6555, quelqu'un vous rappellera.

## Questionnaire de sélection

**A1.** Dans quelle province votre entreprise est-elle établie? [N'AUTORISE QU'UN SEUL CODE]

1. Alberta
2. Colombie-Britannique
3. Manitoba
4. Nouveau-Brunswick
5. Terre-Neuve-et-Labrador
6. Territoires du Nord-Ouest
7. Nouvelle-Écosse
8. Nunavut
9. Ontario
10. Île-du-Prince-Édouard
11. Québec
12. Saskatchewan
13. Yukon
14. Activités à l'échelle nationale/emplacements dans plusieurs régions
99. Préfère ne pas répondre

**A2.** Travaillez-vous avec des clients opérationnels sur des questions liées à l'impôt? **[N'AUTORISE QU'UN SEUL CODE]**

1. Oui **[SE QUALIFIE À TITRE D'INTERMÉDIAIRE FISCAL; PASSER À F1]**
2. Non

**A3.** Quel énoncé décrit le mieux votre type d'entreprise? **[N'AUTORISE QU'UN SEUL CODE]**

1. Une entreprise individuelle
2. Une société de personnes
3. Une entreprise constituée en société
99. Autre poste (fiducie, bienfaisance enregistré, sans but lucratif, coopérative) \_\_\_\_\_ **[TERMINER]**

**A4.** Dans votre entreprise, prenez-vous les décisions sur les questions suivantes ou contribuez-vous directement à ces prises de décisions? Veuillez sélectionner tous les choix qui s'appliquent à vous. **[PLUSIEURS RÉPONSES POSSIBLES]**

1. Questions liées à l'impôt **[DOIT CHOISIR CETTE OPTION OU LE SONDAGE EST TERMINÉ]**
2. Paie
3. Préparation de la TPS/TVH
4. Tenue des comptes
99. Aucune de ces réponses **[TERMINER]**

**A5.** Lequel des énoncés suivants décrit le mieux votre position à l'entreprise? : **[PERMETTRE UN SEUL CODE]**

1. Président/directeur général/propriétaire
2. Administrateur supérieur des affaires financières/contrôleur
3. Comptable
4. Gestionnaire/agent de la paie
5. Gestionnaire
6. Commis comptable
7. Agent financier
98. Autre poste **[TERMINER]**
99. Préfère ne pas répondre **[TERMINER]**

**A6.** À combien s'élève votre revenu annuel approximativement? **[N'AUTORISE QU'UN SEUL CODE]**

1. Moins de 30 000 \$ **[REMERCIER ET TERMINER]**
2. De 30 000 \$ à moins de 500 000 de dollars
3. De 500 000 \$ à moins de 1 million de dollars
4. De 1 millions à moins de 4 millions de dollars
5. De 4 millions à moins de 10 millions de dollars
6. De 10 millions à moins de 20 millions de dollars
7. De 20 millions à moins de 50 millions de dollars
8. De 50 millions à moins de 250 millions de dollars
9. De 250 millions de dollars ou plus

**A7.** Combien d'employés travaillent pour votre entreprise AU Canada, y compris vous-même? Cela comprend les employés à temps plein et à temps partiel ainsi que les employés saisonniers, mais exclut les entrepreneurs et les sous-traitants. **[N'AUTORISE QU'UN SEUL CODE]**

1. 1
2. De 2 à 4
3. De 5 à 19
4. De 20 à 49
5. De 50 à 99
6. De 100 à 499
7. De 500 à 999
8. De 1000 ou plus

## Interaction avec de l'Agence

Merci de vos réponses à notre sondage. Ce sondage est [**Entreprises:** axé sur les petites et moyennes entreprises] [**TI :** mené auprès d'intermédiaires fiscaux] pour aider l'Agence à en apprendre davantage sur vos expériences.

**F1.** Au cours des 12 derniers mois, avez-vous communiqué avec l'Agence, ou a-t-elle communiqué avec [IF BUSINESS : votre entreprise] [IF TAX INTERMEDIARY : vous pour un client], pour l'une des raisons suivantes? **Veillez indiquer celui que vous pensez le plus important.**

- **[LIRE DE MANIÈRE ALÉATOIRE] [ACCEPTER UNE SEULE RÉPONSE]**
  1. Pour faire un appel [SI INTERMÉDIAIRE FISCAL : pour un client]. **[POSER LA QUESTION F2]**
  - 2. Pour faire une demande d'allègement pour les contribuables [SI INTERMÉDIAIRE FISCAL : au nom d'un client]. **[POSER LA QUESTION F2]**
  3. Pour résoudre un différend [SI L'INTERMÉDIAIRE FISCAL : qu'un client a eu] [SI L'EM : que vous avez eu] avec l'Agence. **[POSER LA QUESTION F2]**
  4. Pour faire une plainte liée au service. **[POSER LA QUESTION F2]**
  5. Passer un examen ou une vérification. **[POSER LA QUESTION F2]**
  6. Aucun des éléments ci-dessus **[PASSER TO F3 IF BUSINESS, M1 IF TI]**
  99. Je ne me souviens pas **[PASSER TO F3 IF BUSINESS, M1 IF TI]**

## Perceptions de l'équité de l'Agence

**F2.** En pensant à votre plus récente expérience avec l'Agence, et en utilisant une échelle de 1 à 7, où 1 signifie que vous êtes tout à fait en désaccord, 4 signifie que vous n'êtes ni d'accord ni en désaccord, et 7 signifie que vous êtes tout à fait d'accord, veuillez évaluer les énoncés suivants. **[ALÉATOIRE] [AUTORISER UNE SEULE RÉPONSE PAR RELEVÉ]**

[ÉCHELLE 1 - 7] S.O.

- a. Le résultat de l'interaction était équitable.
- b. Je pense que le problème de [SI INTERMÉDIAIRE FISCAL : mon client] [SI ENTREPRISE : mon entreprise] a été réglé de la bonne façon.
- c. Je pense que l'Agence a de bonnes politiques et pratiques pour régler les problèmes.
- d. L'Agence a été en mesure de répondre de manière appropriée.
- e. L'Agence a fait preuve de souplesse pour régler la situation.
- f. L'Agence a consenti l'effort nécessaire pour résoudre le problème.

**F3. [DEMANDER UNIQUEMENT AUX ENTREPRISE]** Votre entreprise a-t-elle actuellement, ou a-t-elle dû payer des pénalités ou des intérêts sur les montants impayés à l'Agence?

- 1. Oui
- 2. Non **[PASSER À M1]**

**F4.** En ce qui concerne les pénalités ou les intérêts que l'entreprise doit ou devait, veuillez indiquer dans quelle mesure vous êtes en désaccord ou en accord avec chacun des énoncés suivants **[SI F1 = 6 OU F1 = 99:** en utilisant l'échelle de 1 à 7, où 1 signifie que vous êtes fortement en désaccord, 4 signifie que vous n'êtes ni d'accord ni en désaccord, et 7 signifie que vous êtes tout à fait d'accord.]

- a. La pénalité ou les intérêts étaient justes compte tenu de la situation.
- b. La pénalité ou les intérêts étaient appropriés compte tenu de la situation.
- c. La pénalité ou les intérêts étaient modérés compte tenu de la situation.

## Motivations pour payer l'impôt

**M1.** Veuillez évaluer les énoncés suivants sur une échelle de 1 à 7. Nous vous demandons votre opinion en fonction de vos impressions générales à l'égard de l'Agence, qu'il s'agisse de votre expérience personnelle, de ce que vous avez vu, lu ou entendu. **[ALÉATOIRE] [AUTORISER UNE SEULE RÉPONSE PAR RELEVÉ]**

[ÉCHELLE 1 - 7] S.O.

- a. Je pense que la plupart [SI INTERMÉDIAIRE FISCAL : des clients] [SI ENTREPRISE : des entreprises] ne déclarera pas leur revenu dans ses déclarations de revenus [SI INTERMÉDIAIRE FISCAL : s'il le reçoit en argent comptant] [SI ENTREPRISE : si les opérations de l'entreprise sont effectuées en espèces].
- b. Je pense que la plupart [SI INTERMÉDIAIRE FISCAL : des clients] [SI ENTREPRISE : des entreprises] déclarent trop de retenues d'impôt.
- c. La fraude fiscale peut être justifiée.

- d. Je pense que le paiement de l'impôt est une responsabilité sociale.
- e. Si [SI INTERMÉDIAIRE FISCAL : mes clients avaient] [SI ENTREPRISE : l'entreprise avait] l'occasion, cela tricherait sur les impôts.
- f. La fraude fiscale est perçue comme un comportement acceptable par [SI INTERMÉDIAIRE FISCAL : les clients] [SI ENTREPRISE : les entreprises paires].
- g. Je pense que l'Agence souhaite attraper ceux [SI ENTREPRISE : les entreprises] qui commettent des erreurs.
- h. Je pense que l'Agence souhaite aider [SI ENTREPRISE : entreprises] [SI INTERMÉDIAIRES FISCAUX : les gens] à faire la bonne chose.

## Services électroniques

Ensuite, veuillez évaluer les énoncés suivants concernant les services électroniques que l'Agence fournit, comme « Mon dossier d'entreprise » ou « Représenter un client », qui permet aux contribuables de consulter leurs renseignements sur l'impôt et les prestations et de gérer leurs affaires fiscales en ligne.

**E1.** Avez-vous utilisé [SI ENTREPRISE : Mon dossier d'entreprise] [SI INTERMÉDIAIRE FISCAL : Représenter un compte client] de l'Agence?

- 1. Oui
- 2. Non **[PASSER À E2-b]**

**E2.** En utilisant l'échelle de 1 à 7, où 1 signifie que vous êtes fortement en désaccord, 4 signifie que vous n'êtes ni d'accord ni en désaccord, et 7 signifie que vous êtes tout à fait d'accord, veuillez évaluer les énoncés suivants en ce qui concerne les services électroniques sécurisés de l'Agence: **[ALÉATOIRE] [AUTORISER UNE SEULE RÉPONSE PAR RELEVÉ]**

[ÉCHELLE 1-7] S.O.

- a. Je pense que l'Agence a suffisamment de mesures de protection en place pour que je me sente à l'aise d'utiliser [SI ENTREPRISE : Mon dossier d'entreprise] [SI INTERMÉDIAIRE FISCAL : Représenter un compte client] Les mesures de protection signifient avoir des mécanismes de protection numériques pour protéger la confidentialité, l'intégrité et la disponibilité des systèmes et des renseignements.
- b. Je pense que l'Agence fait un travail équitable pour protéger les renseignements soumis au moyen des services électroniques
- c. Je pense que les services électroniques de l'Agence répondent aux besoins des Canadiens
- d. Dans l'ensemble, je pense que les services électroniques de l'Agence sont sécurisés



- e. Je pense que les services électroniques de l'Agence sont accessibles à tous les Canadiens
- f. J'ai de l'expérience dans l'utilisation d'autres services électroniques, comme les services bancaires et les achats en ligne
- g. Je pense qu'Internet est maintenant un environnement sécuritaire à utiliser pour les services liés à l'impôt

## Perceptions de l'intégrité de l'Agence

**D1.** Veuillez continuer à coter les énoncés suivants en fonction de vos impressions générales de l'Agence, que ce soit en fonction de votre expérience personnelle, de ce que vous avez vu, lu ou entendu, en utilisant une échelle de 1 à 7.

[ÉCHELLE DE 1-7] S.O.

- a. Je pense que l'Agence applique la loi fiscale à [SI les ENTREPRISE : toutes les entreprises] [SI LES INTERMÉDIAIRES FISCAUX : tout le monde] de la même façon.
- b. Dans l'ensemble, je pense que l'Agence a des procédures équitables pour régler les problèmes.
- c. Je sais que je peux accéder aux processus de règlement des différends de l'Agence sur son site Web en tout temps.
- d. Je pense que l'Agence est claire en ce qui concerne ses procédures.
- e. Je sais que je peux examiner le rendement de l'Agence sur son site Web.
- f. Je pense que l'Agence a mis en place les mesures de protection appropriées pour protéger les renseignements de nature délicate.
- g. Je me sentirais à l'aise de soulever des oppositions auprès de l'Agence, si [SI ENTREPRISE : mon entreprise] [SI INTERMÉDIAIRE FISCAL : mes clients] en éprouvait le besoin.
- h. Je pense que l'Agence se comporte de façon éthique et honnête lorsqu'elle traite les infractions aux lois fiscales.
- i. Je pense que l'Agence impose des pénalités équitables aux contrevenants.

## Profil de l'entreprise

Pour terminer, nous aimerions vous poser quelques questions à des fins purement statistiques. Soyez assuré que toutes vos réponses demeureront strictement anonymes et confidentielles.

**C1. [À DEMANDER SEULEMENT SI ENTREPRISE]** Dans quelle industrie ou quel secteur votre entreprise exerce-t-elle ses activités? Si elle exerce des activités dans plusieurs secteurs, veuillez indiquer le secteur d'activité principal. **[UNE SEULE RÉPONSE PERMISE]**

- 1 – Services d’hébergement et de restauration
- 2 – Administration et soutien
- 3 – Agriculture, foresterie, pêche et chasse
- 4 – Arts, spectacles et loisirs
- 5 – Construction
- 6 – Services d’enseignement
- 7 – Finance et assurances
- 8 – Soins de santé et assistance sociale
- 9 – Gestion de sociétés et d’entreprises
- 10 – Fabrication
- 11 – Extraction minière et extraction de pétrole et de gaz
- 12 – Services professionnels, scientifiques et techniques
- 13 – Administration publique
- 14 – Services immobiliers et services de location et de location à bail
- 15 – Organisme de bienfaisance enregistré
- 16 – Commerce de détail
- 17 – Transport et entreposage
- 18 – Services publics
- 19 – Services de gestion des déchets et services d’assainissement
- 20 – Commerce de gros
- 21 – Industrie de l’information et industrie culturelle
- 98 – Un autre secteur (veuillez préciser votre secteur d’activité) [zone de texte ouverte : \_\_\_\_\_]
- 99 – Préfère ne pas répondre

**C2. [À DEMANDER SEULEMENT SI INTERMÉDIAIRE FISCAL]** Quels types de travaux liés à l’impôt votre entreprise effectue-t-elle au nom de vos clients? Veuillez sélectionner toutes les réponses qui s’appliquent. **[PLUSIEURS RÉPONSES POSSIBLES]**

- 1 – Comptabilité
- 2 – Paie
- 3 – Préparation de déclarations
- 4 – Tenue des comptes
- 98 – Un autre type de tâche (veuillez préciser) [zone de texte ouverte : \_\_\_\_\_]
- 99 – Préfère ne pas répondre

**C3.** Depuis combien de temps votre entreprise est-elle en activité? **[N’AUTORISE QU’UN SEUL CODE]**

- 1 – Moins d’un an
- 2 – D’un à deux ans
- 3 – De trois à cinq ans
- 4 – De six à dix ans

5 – Plus de dix ans

99 – Préfère ne pas répondre

**Final SONDAGE-TEST SEULEMENT :**

**PT1 :**

Ce sondage contenait-il des questions qui étaient difficile à comprendre?

- Oui
- Non

**SI « OUI » EN PT1**

**PT2 :**

Quelles questions étaient difficiles à comprendre selon vous? **[NOTER MOT À MOT]**

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**Voilà ce qui met fin à notre sondage. Merci beaucoup pour vos commentaires réfléchis. Nous vous en sommes fort reconnaissants.**