



Canada Revenue
Agency

Agence du revenu
du Canada

Measuring Agency Strategic Performance Framework Outcomes (2021-2022): Executive Summary

Prepared for the Canada Revenue Agency

Submitted by Narrative Research

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For more information, please contact: cra-arc.media@cra-arc.gc.ca

Ce rapport est aussi disponible en français.

Measuring Agency Strategic Performance Framework Outcomes (2021-2022)

Executive Summary

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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Executive Summary

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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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