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Accessibility Testing of CRA's Forms and Guides

Executive Summary

Prepared for the Canada Revenue Agency

Supplier name: Quorus Consulting Group Inc.

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This public opinion research report summarizes the findings from 44 depth interviews with individuals from across the country. Recruited participants consisted of individuals who identify as having one of four different categories of disabilities. The interviews were held between August 23 and October 4, 2022. Each session lasted approximately one hour.

Cette publication est aussi disponible en français sous le titre : Essais d'accessibilité des formulaires et des guides de l'Agence

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Research purpose and objectives

The Accessible Canada Act (the Act) was enacted in July 2019, cementing the Government of Canada's commitment to proactively identify, remove, and prevent barriers to accessibility where Canadians interact with areas under federal jurisdiction, whether they be internal or external to an organization.

In an effort to achieve this, the Canada Revenue Agency's (CRA) Information Programs Division (IPD), a responsible authorizing division of the CRA's CRA tax and benefit administration publications, wanted to hear from people with disabilities about the ease or difficulty in finding the information they need, completing forms, as well as suggestions on how navigation could be improved.

The purpose of this research was to identify accessibility gaps in CRA tax and benefit administration publications, focusing on forms and guides. Specifically, the objectives were to identify the following:

- barriers to locate and understand the information on forms and guides
- barriers to complete the tasks on online, paper or alternate format forms
- opinions about the ease or difficulty in carrying out these tasks
- suggestions of how navigation to complete the tasks could be facilitated

The results of the research will be used primarily to improve tax and benefit administration publications for people with disabilities that allow all Canadians to meet their tax obligations both simply and accurately. The CRA will use the insight gained to update its processes, tools and publications in the implementation of the Accessible Canada Act as well as to create its Publication Accessibility Plan by December 2022, which will be included in CRA's agency wide Accessibility Plan.

Research methodology

The research methodology consisted of 44 one-on-one depth interviews conducted online and by telephone in English and French. The interviews were held between August 23 and October 4, 2022. Interviews were completed with individuals from across the country who identified as

living with one or more of the following types of disabilities: a visual disability, a hearing disability, a physical disability and/or a neurodiverse disability. Each session lasted approximately one hour. Participants were informed upfront that the research was being conducted on behalf of the Canada Revenue Agency and they each received an honorarium of \$250 for their participation.

Additional details on the research methodology can be found in the full report.

Note to reader: Qualitative research seeks to develop insight and direction rather than quantitatively projectable measures. The purpose is not to generate “statistics” but to hear the full range of opinions on a topic, understand the language participants use, gauge degrees of passion and engagement and to leverage the power of the group to inspire ideas. Participants are encouraged to voice their opinions, irrespective of whether or not that view is shared by others.

Key findings

Past Experiences with CRA Forms and Guides

Overall, participants had limited experience using CRA guides and forms in the recent past. Overwhelmingly, the bulk of this experience revolved around filing their annual tax return, and to a slightly lesser degree with Disability Tax Credit forms and/or guides.

Many participants used tax software (either purchased or a free version) to file their annual tax return with a small proportion resorting to a paid tax service, and as such, they had limited direct experience using specific forms and guides.

Generally, participants indicated that they have been able to access and use the various guides and forms that they remembered needing. That said, some have had to make various adaptations to successfully use a guide or complete their forms. When thinking about their overall experiences, the most common challenges raised by participants included the following:

- Having trouble **finding hardcopies** of the annual tax guide and related forms.
- Struggling with “tax jargon” or **technical language**.
- Needing help from someone else or needing a magnifying glass to read paper versions of guides and forms because the **font is too small**.

Focusing on guides, the following high-level findings were uncovered:

- The use of CRA guides was relatively rare, primarily because participants had not needed them (rather than because of accessibility issues).

- The most common guide used was the one needed for annual tax returns, and, as noted above, the main challenge for participants was related to finding the paper version. This challenge was almost exclusively encountered by those who mail in their tax return.
- Awareness of alternate formats for guides, including a large print version, was very low.
- Given the option, most participants seemed to prefer a digital PDF version. The main benefits included the following: they can zoom in and enlarge as much as they want, they can save the document for future reference, and they can search for key words. Those with a vision impairment had a strong preference for a digital version given their ability to control font size or their need of screen reader technology.
- Those who prefer a hardcopy also tended to be proponents of filing paper tax returns. They were also less likely to be tech-savvy, they like keeping a paper trail, they enjoy marking up the document (for example, notes in the margin, highlighting, etc.), some have trouble looking at a computer screen for a long period of time or can become too easily distracted using a computer.
- Few recalled any significant accessibility barriers using CRA guides. Font size and “dense text”/ lack of spacing tended to be the main challenges for those who had used paper versions in the past. This has tended to slow down a participant’s use of a document rather than completely impede them from using it. Technical language was also a common challenge, irrespective of the format.

Focusing on forms, the following high-level findings were uncovered:

- The annual tax return and the form for the Disability Tax Credit were most often mentioned.
 - Some did confuse other types of “forms” with CRA forms, such as the online forms for employment insurance. Forms such as these that are integrated into a website were generally seen as user-friendly and accessible.
- Format preferences for forms largely aligned with how a participant files their tax return.
- Reasons for preferring a specific format of a form were consistent with the reasons for preferring a specific format of a guide.
- Awareness of alternate formats available for forms, including large print versions, was very low.
- Participants would like to be able to submit digital forms more easily. Most participants found it inconvenient and time consuming to print forms out and mail them.

- From memory, most participants did not remember encountering many accessibility barriers completing CRA forms. Similar to guides, challenges were typically related to font size, lack of spacing/fields being too small (especially for paper versions), and technical language.
- A challenge specific to those who rely on screen readers was that they seemed to recall that not all forms have historically cooperated with their device or software, which has required them to ask for help to complete their form.

Accessibility Review of CRA Forms and Guides

Process overview: Twelve different CRA documents (one guide and eleven forms) were selected for review. Each participant was provided three documents ahead of their interview in their preferred format. Format options available to participants included: print/paper-based, PDF, fillable PDF, large print, braille, Digital Audio (MP3), and Electronic text (Etext). Participants were instructed to browse each document and, for forms, attempt to complete various sections, while completing the various sections with fictional information to determine the usability of the form, the accuracy of the information entered was not relevant for the purpose of the study.

In some cases, particular features of the documents were seen as a strength to some, while the same feature was viewed as a weakness to others. This was sometimes due to the type of disability that a participant had (for example, some individuals with vision-related disabilities were fond of forms which included text in multiple columns, while those with a neurodiverse disability found this to be a weakness). In other cases, there may be some overlap between the strengths and weaknesses due to the particular documents that a participant was assigned, or due to the format they used for the accessibility review (for example, large font versus standard font), or due to the program in which they opened the document.

Some of the highlights of the feedback provided on **the guide** (*Support Payments*) include:

- For the most part, this document was considered accessible by nearly all participants, especially those who reviewed the digital PDF version.
- Some of its key strengths included:
 - Having a table of contents
 - Clear section titling and sub-titling
 - Effective use of bullets to “break up” large blocks of text
 - Effective use of bolding key words
 - Most of the document works well with screen readers

- The presentation of text in two columns received mixed reviews. Those who zoom into the document on their computer appreciated having all the text they need to read spread over half the page, reducing their need to repeatedly scroll left and right.
 - Others preferred a single column of text, which they felt would increase their likelihood of staying focused and could help with better overall page layout.
- Some of the document’s key weaknesses include:
 - The self-assessment questionnaire flow chart on page 7 attracted the most criticism. Some participants with a neurodiverse disability expressed some difficulty following the flow and logic of the diagram and considered it overwhelming and confusing.

Even more problematic was the poor interaction with screen readers. One participant using the JAWS screen reader explained that the software did not indicate that a flow chart was being presented, and the software read the questions out of order, while skipping the logic of the flow chart and only reading these options after the questions had already been read. For someone who is not able to view the flow chart and is only hearing the improper screen reading, this chart would not be understood. A different, step-by-step, one step at a time approach would be advisable to better accommodate those who struggled with this page.
 - Text that overflows from one page to the next was not recommended by a few participants.
 - In its standard format, some text was considered too dense.
 - The table of contents should be in a single column and in larger font. It should also be interactive (allowing the user to click on a page number to take them directly to that page).
 - One participant suggested that telephone numbers should also be “active”, allowing those using Skype or similar technology to call numbers directly from their computer.
- Many were pleasantly surprised by the list of alternate formats on the second page of the document, including the means by which they could obtain them. Nobody was aware of these options prior to this study.

Some of the highlights of the feedback provided on **forms** include:

- Participants who either received large print versions of the forms or were presented large print versions by the moderator via the Zoom share-screen feature were impressed with that format. They all indicated that this format would not only be more accessible for them, but for some, it would also enable them to complete forms more independently.
 - There was strong interest in accessing fillable and saveable versions of the large print format.
- Some of the key strengths of the various forms reviewed included:
 - Including a “mini-guide” with the form (rather than an entirely separate document). Some would have preferred to have this information at the beginning of the form rather than at the end.
 - Sections that are clearly delineated and separated one from the other by using boxes and large font section titles (for example, Form 1A).
 - A clear indication of where the fields are located (by using colour shading).
 - Featuring a line or leader dots connecting text to its related field.
 - Check boxes/radio buttons were easy to spot and complete. For screen readers, it was recommended that they should be positioned vertically rather than horizontally.
 - Hyperlinks to related documents when using a digital version of a form.
 - Bolding of key words.
 - Drop-down menus worked quite well, with a few preferring a larger “arrow” indicating the field is a drop-down menu or perhaps positioning the arrow at the beginning of the field.
 - Tabbing or arrows could effectively be used to navigate from one field to the next.
 - Fields requiring specific formats (for example, a postal code) clearly informing screen readers the desired format.
 - Information and definitions are provided in one column rather than in two.
- Some of the key weaknesses of the various forms reviewed included:
 - Some questions or fields are too close to each other.
 - Some text is too “clumped together” and should be spaced out more.
 - The font size of the text when typing in a field is too small.
 - Very large tables with multiple columns should be avoided.

- Forms requiring many numbers and calculations should be spaced out and, if possible, automated.

Some participants could not complete a fillable and saveable PDF because of the software or application they were using. This research revealed that many participants will open these types of documents in their browser or in PDF “readers” other than Adobe with varying degrees of success. Although the CRA website might indicate that the best user experience is with Adobe, not all form users obtain these forms directly from the site, and even if they do, they might not notice that recommendation or they might believe that if they are able to open a PDF in a given application, they should also be able to complete it. Not being able to do so, irrespective of the application, would be seen as an accessibility barrier by the end-user.

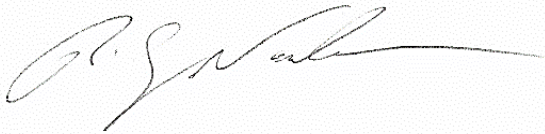
By the end of each interview, participants were impressed by the CRA’s ability to provide forms and guides in alternate formats and that this is something that should be better promoted/marketed. When asked how they would go about accessing these types of files, the vast majority would do a search on the CRA website or perhaps Google. There is a high level of expectation of being able to download their preferred format directly from the CRA website – needing to email or call the CRA to “order” a document seemed like an antiquated approach.

Political Neutrality Certification

I hereby certify as Senior Officer of Quorus Consulting Group Inc. that the deliverables fully comply with the Government of Canada political neutrality requirements outlined in the [Policy on Communications and Federal Identity](#) and the [Directive on the Management of Communications - Appendix C](#).

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

Signed:



November 1, 2022
Rick Nadeau, President
Quorus Consulting Group Inc.