



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Measuring Agency Strategic Performance Framework Outcomes (2022-2023)

## Methodological Report

Prepared for Canada Revenue Agency (CRA)

Supplier name: Ipsos Public Affairs

Contract Number: CW2269423

Contract value: \$112,265.16 (including HST)

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***Ce rapport est aussi disponible en français***

Canada 

# Measuring Agency Strategic Performance Framework Outcomes (2022-2023) Methodological Report

Prepared for Canada Revenue Agency (CRA)  
Supplier name: Ipsos Public Affairs  
April 2023

This public opinion research report presents the methodology of the Measuring Agency Strategic Performance Framework Outcomes (2022-2023) online and telephone survey conducted by Ipsos on behalf of the Canada Revenue Agency (CRA).

The telephone survey was conducted with a sample of n=700 Canadians aged 18+ between February 22<sup>nd</sup> and March 31<sup>st</sup>, 2023, and an online survey was conducted with n=246 Tax intermediaries and n=400 Businesses between March 16<sup>th</sup> and March 23<sup>rd</sup>, 2023.

*Cette publication est aussi disponible en français sous le titre : Mesurer les Résultats du Cadre rendement Stratégique de l'Agence (2022-2023)*

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## 1. Executive Summary

Ipsos Public Affairs  
Contract Number: CW2269423  
Registration number: POR 121-22  
Award Date: January 23<sup>rd</sup>, 2023  
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## 2. Background and Objective

The CRA required public opinion research (POR) to develop indicators that will meet the need of measuring the Agency's Strategic Performance Framework (ASPF) outcomes. These indicators included deterrence effectiveness, perceived fairness, channel usage, and transparency, and will address the existing measurement gaps.

The results of this POR will be used to:

- (1) develop meaningful performance indicators using robust scientific methodology, and
- (2) establish baselines and targets.

In addition, the POR results 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 also support and contribute to the following objectives outlined in the Minister's Mandate Letter:

- Ensuring the Canada Revenue Agency (CRA) 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 working 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.

### Target Audience

The research was conducted on the following three target audiences.

1. **General population:** This survey was conducted by telephone with a random sample of Canadians 18 years and older.
2. **Businesses:** This survey was conducted online with small and medium-sized businesses that employ fewer than 100 employees – including decision-makers or those involved in decisions related to tax matters, payroll, GST/HST preparation, or bookkeeping. Acceptable job titles include:
  - President/CEO/Owner
  - CFO/Comptroller
  - Accountant
  - Payroll Manager/Officer

- Manager
- Bookkeeper
- Financial Officer

**3. Tax Intermediaries:** This survey was conducted online with tax intermediaries, who prepare taxes for individuals and/or business clients on tax-related or payroll matters.

### **Political Neutrality Statement**

I hereby certify as Senior Officer of Ipsos that the deliverables fully comply with the Government of Canada political neutrality requirements outlined in the Communications Policy of the Government of Canada and Procedures for Planning and Contracting Public Opinion Research. Specifically, the deliverables do not include information on electoral voting intentions, political party preferences, standings with the electorate or ratings of the performance of a political party or its leaders.



Mike Colledge  
President  
Ipsos Public Affairs

### 3. Methodology

#### 3.1 Telephone survey (National)

Ipsos conducted a 15-minute telephone survey among a nationwide sample of n=700 Canadian adults between February 22<sup>nd</sup> and March 31<sup>st</sup>, 2023. The sample is a probability sample generated through random digit dialing. To ensure we reach the more mobile segments of the population (namely younger Canadians), the sample included a minimum of 70% of cellphone users in addition to landline numbers (30%). The sample was also stratified by region. For respondents contacted by landline, respondents within households were selected at random, by using the “birthday method” of identifying and interviewing members of the household (aged 18+) who had their birthday last.

Respondents were contacted on a cellular phone and random digit dialed; they needed to be 18+ to participate. Wireless samples were selected on a provincial level (as it is not practical to accurately select by the market given the mobile nature of the technology) from a database containing all possible numbers in 1000 blocks of area codes and exchanges dedicated to wireless numbers.

Within the total sample of 700 Canadians for this survey, 201 respondents were contacted on their landlines, while the other 499 respondents were contacted on their cellphones. The margin of error for a telephone survey of 700 respondents is  $\pm 3.7\%$ , using a confidence interval of 95% (19 times out of 20).

#### Telephone sample weighting

The tables below indicate the unweighted and weighted distributions of the telephone sample. The sample was stratified by region, with soft quotas also set for gender and age to ensure appropriate representation across categories. Weighting was applied to the sample to ensure that the final data reflects the adult population of Canada by region, age, and gender according to the 2021 Census. The range of the weighting factor for the telephone survey was between 0.853 and 1.421. No weighting was applied to the online data.

Please note that the totals below may not add up to 700 due to some respondents’ refusal to provide socioeconomic information.

**Weighted and unweighted telephone sample: Region (Variable included in the weighting scheme)**

	Unweighted sample size	Weighted sample size
British Columbia/Yukon	99	98
Alberta/Territories	78	77
Manitoba/Saskatchewan	43	42
Ontario/Nunavut	268	273
Quebec	167	161
Atlantic Canada	45	49

Weighted and unweighted telephone sample: Gender (Variable included in the weighting scheme)

	Unweighted sample size	Weighted sample size
Male	360	338
Female	329	352
Diverse/ Prefer not to Answer	11	10

Weighted and unweighted telephone sample: Age (Variable included in the weighting scheme)

	Unweighted sample size	Weighted sample size
18-34	133	189
35-54	231	224
55+	334	285

Statistics presented in the table above show minimal differences between the final unweighted and weighted samples. However, the youngest age group (18 to 34 years old) is underrepresented, resulting in a higher unweighted to weighted ratio of 1.42:1, which remains well within acceptable ranges for a survey of the general population and fares favorably compared to the gap observed in the telephone sample.

### Call dispositions

The following table provides the call dispositions and response rate calculation, as per the former MRIA's empirical method of calculating response rates for telephone surveys.

	Landline	Cellphone	Total
Total Numbers Attempted	16140	30250	46390
Invalid (NIS, fax/modem, business/non-res.)	11126	16549	27675
<b>Total unresolved units (Busy, no answer, answering machine)</b>	<b>2691</b>	<b>7376</b>	<b>10067</b>
Total in-scope - non-responding units	171	331	502
Language problem	67	138	205
Illness, incapable, deaf	32	16	48
Callback (respondent not available)	72	177	249
Household refusal	1925	5310	7235
Qualified respondent break-off	13	40	53
<b>Total in-scope - responding units</b>	<b>214</b>	<b>644</b>	<b>858</b>
Over quota	8	0	8
No one 18+	5	143	148
Occupation Disqualified	0	2	2
Completed interviews	201	499	700

The response rate, calculated as the number of **in-scope – responding units** divided by the sum of **unresolved units, in-scope – non-responding units, and in-scope – responding units**, was 6.96% for landline numbers,

7.71% for cellphone numbers, and 7.51% for all telephone numbers. The total response rate of 7.51% for a telephone survey of the Canadian general population with up to 8 call-backs per household is typical.

### Non-response analysis

As with any probability sample, there exists within the current sample the possibility of non-response bias. In particular, this survey would not include members of the population who do not have access to a telephone (either landline or cell phone) or who are not capable of responding to a survey in either English or French. In addition, some groups within the population are systemically less likely to answer surveys.

The table below compares the unweighted sample to the 2021 Census results by region, age, and gender. The comparison between the two samples for the three variables used in the weighting scheme shows the underrepresentation of younger Canadians (18 to 34 years of age). However, this discrepancy is small enough that it can be corrected through weighting without affecting the quality of the final results. As the regional distribution was set through hard quotas, the weighting had virtually no impact on final numbers.

#### Telephone sample population comparison: Region (Variable included in the weighting scheme)

	Unweighted percentage	Census 2021 proportions (adults)
<b>British Columbia/Yukon</b>	14%	14%
<b>Alberta/Northwest Territories</b>	11%	11%
<b>Prairies (MB/SK)</b>	6%	6%
<b>Ontario/ Nunavut</b>	38%	39%
<b>Quebec</b>	24%	23%
<b>Atlantic Canada</b>	6%	7%

#### Telephone sample population comparison: Gender (Variable included in the weighting scheme)

	Unweighted percentage	Census 2021 proportions (adults)
<b>Male</b>	51%	49%
<b>Female</b>	47%	51%
<b>Diverse/ Prefer not to Answer</b>	2%	<1%

#### Telephone sample population comparison: Age (Variable included in the weighting scheme)

	Unweighted sample size	Census 2021 proportions (adults)
<b>18-34</b>	19%	27%
<b>35-54</b>	33%	32%
<b>55+</b>	48%	41%

Differences among the variables used in the weighting scheme are minimal. The distribution in the sample is consistent, with only slight differences observed between the unweighted percentages and the 2021 Census data.



## 3.2 Online Sample

Respondents for the survey samples were drawn from a trusted partner panel vendor, Dynata. The survey was conducted with a sample of n=246 Tax intermediaries and n=400 Businesses. Interviews were conducted in the language of their choice, either English or French.

For Businesses, respondents selected were those who have small and medium-sized businesses including organizations that employ fewer than 100 employees – including decision-makers or those involved in decisions related to tax matters, payroll, GST/HST preparation, or bookkeeping.

For Tax intermediaries, respondents selected were those who prepare taxes for individuals and/or business clients on tax-related or payroll matters

A pre-test was launched on March 16<sup>th</sup>, 2023, which garnered 38 completes (27 English / 11 French). An open-ended question was asked at the end of the survey where any problems, questions, or unclear questions could be brought to our attention; no issues were flagged. The survey was fully launched and ran between March 17<sup>th</sup> and March 23<sup>rd</sup>, 2023.

The sampling methodology utilized email invitations and router technology to invite participants. Each participant received a unique URL link. This link could only be used once, with respondents being allowed to pause during completion and return to complete. The online data was not weighted.

Soft quotas were provided for the online survey for regions and industries to ensure all groups were as representative as possible. For online data, weighting was not applied.

### Online sample population comparison: Region

Region	Unweighted percentage	Census 2021 proportions (adults)
British Columbia/Yukon	15%	14%
Alberta/Northwest Territories	10%	11%
Prairies (MB/SK)	7%	7%
Ontario/Nunavut	39%	38%
Quebec	22%	23%
Atlantic Canada	7%	7%

### Online sample population comparison: Industry

*Industry	Unweighted percentage	Census 2021 proportions
Agriculture, forestry, fishing, and hunting	4.0%	6.0%
Mining, oil, and gas extraction	0.5%	0.5%
Accommodation and food services	3.3%	3.2%
Utilities	0.5%	0.1%
Construction	6.8%	10.0%
Manufacturing	3.0%	2.4%
Wholesale trade	1.8%	2.6%
Retail trade	9.3%	6.2%

<b>Transportation and warehousing</b>	2.5%	5.9%
<b>Information and cultural industries</b>	2.3%	1.3%
<b>Finance and insurance</b>	3.5%	6.2%
<b>Real estate, rental, and leasing</b>	4.5%	21.3%
<b>Professional, scientific, and technical services</b>	16.8%	12.3%
<b>Management of companies and enterprises</b>	1.0%	1.0%
<b>Administrative and support/ Waste management and remediation services</b>	2.1%	3.8%
<b>Educational services</b>	5.5%	1.1%
<b>Health care and social assistance</b>	3.5%	7.5%
<b>Arts, entertainment, and recreation</b>	8.3%	1.6%
<b>Public administration</b>	0.8%	0.2%
<b>Other services /Registered charity</b>	19.1%	6.8%

\* Asked only respondents who identify as businesses (n=400)

### 3.3 Participant Recruitment

#### Sample Source

Ipsos partnered with sub-contractors Canadian Viewpoint Inc. (CVI) and Dynata. Dynata has over 300,000 active panelists. Dynata’s panels are continually refreshed and recruited through various channels including

- 1) loyalty program sourcing across travel, entertainment, and other sectors.
- 2) online banners, cable TV advertising, mailings, social media influencers, mobile app, etc.
- 3) integrated channels including access to online communities, social media platforms, publishers, and others (this last group has not opted into a panel), but each participant has a Dynata profile.

The online survey was conducted using Computer Assisted Web Interviewing (CAWI). Every panelist opted-in or chose to participate in research surveys. Panelists that meet the criteria we were looking for were randomly selected and sent an email invitation to complete the survey. Participants were offered a choice to complete the survey in either English or French.

The survey platform was Accessibility for Ontarians with Disabilities Act (AODA) compliant, according to Web Content Accessibility Guidelines (WCAG2.0AA).

#### *Incentives and Quality Control Measures*

Dynata’s panel includes members who have opted in and receive a form of incentive. Incentives are based on a point-based system cashed in for rewards (electronic gift certificates, high street vouchers, charity donations, and long-term loyalty rewards), as well as sweepstakes. The amount of the incentives is based on the specific requirements of each survey, depending on the length and complexity of the survey, the subject matter of the study, and the time required to complete a minimum number of interviews.

The comprehensive background profiling data gathered when respondents join a panel allows for the targeting of respondents based on key criteria, such as region, age, gender, education, income level, intention to buy a home within 12 months, profession, and other characteristics.

The data excludes any duplicate respondents based on IP capture and excludes panelists who have completed another Government of Canada survey in the previous 30 days as a member of that panel.

*Email Statistics*

For this survey, a sample router was used. Therefore, a response rate cannot be calculated. However, the participation rate for the survey was 92%, which is calculated as follows: (qualified completes + over quota + terminates)/click-through).

<b>Completions</b>	<b>Post-wave Survey</b>
<b>Click-Through</b>	1768
- Partial Completes	12
- Terminates	881
- Over quota	98
<b>Qualified Completes</b>	646
<b>Participation Rate</b>	<b>92%</b>

## 4. Appendix – Survey Questionnaire

### 4.1 Telephone Questionnaire

**Canada Revenue Agency**  
**Measuring Agency Strategic Performance Measurement Framework**  
**Outcomes**  
**(2022-2023)**  
**General Public Questionnaire**

#### Introduction

Hello/Bonjour, my name is \_\_\_ representing **Ipsos**, a survey research company. We are conducting a telephone survey on 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.)**

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

Yes

No

**[IF NO/DK/REF ASK S4, ELSE SKIP TO S1]**

**S4.** 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)

**[SINGLE PUNCH]**

Yes (available now)

Not available (Arrange callback)

No (Refusal)

**[IF S4 = YES CONTINUE, IF “NOT AVAILABLE” RETURN TO SMS INTRO, IF “NO/DK/REF” THANK AND TERMINATE]**

**S1.** Have I reached you on your cell phone?

Yes

No

**S3.** Are you in an environment that allows you to comfortably continue with this call?

Yes

No (Arrange callback)

**[IF S3 =NO/DK/REF RETURN TO SMS INTRO, ELSE CONTINUE]**

**S5.** 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. This call may be monitored or recorded for quality control purposes only. Would you be willing to take part in this survey? We can do it now or at a time more convenient for you. **(IF NEEDED:** If you have any questions regarding this survey or would like to verify the legitimacy of this research, you can visit [canada.ca/por-cra](http://canada.ca/por-cra).

Yes, now

No, later (Arrange callback)

Not Interested

**[IF S5 = YES CONTINUE, IF 'NO, LATER' RETURN TO SMS, IF 'NOT INTERESTED' THANK AND TERMINATE]**

**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 LIST)

**[SINGLE PUNCH]**

Male

Female

Other (please specify)

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)

**[SINGLE PUNCH]**

18 to 24

25 to 34

35 to 44

45 to 54

55 to 64

65 or older

(DO NOT READ) Prefer not to say

**P3.** In which province or territory do you live? (DO NOT READ).

**[SINGLE PUNCH]**

British Columbia

Alberta  
Saskatchewan  
Manitoba  
Ontario  
Quebec  
New Brunswick  
Nova Scotia  
Prince Edward Island  
Newfoundland and Labrador  
Yukon  
Northwest Territories  
Nunavut

**[IF DK/REF IN P3 THANK AND TERMINATE]**

## **Section A**

**A1.** In the past 12 months, did you contact or did the Canada Revenue Agency, also know as the CRA contact you for a reason other than filing your tax return? (IF NECESSARY: CONTACT INCLUDES SEEKING INFORMATION, LOGGING INTO MY ACCOUNT, VISITING WEBSITE, TO CLARIFY INFORMATION, SEND DOCUMENTATION etc.)

Yes  
No

**[IF YES IN A1 CONTINUE, ELSE SKIP TO B1]**

**A2.** Which of the following means of interaction do you most frequently use to interact with the CRA? (READ LIST)

**[CODE ONE ONLY]**

Mail  
Online, which includes CRA's MyAccount and the CRA website  
Telephone  
Not Applicable

**[IF NOT APPLICABLE/DK/REF IN A2 SKIP TO B1, ELSE CONTINUE]**

**A3.** Thinking about how you communicate with the CRA by **[INSERT ANSWER FROM A2]**, to what extent do you agree or disagree with the following 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. The first statement is...**[INSERT STATEMENT]**. (How about...)**[INSERT NEXT STATEMENT]** (REPEAT SCALE IF NECESSARY, CODE 99 AS NOT APPLICABLE)

**[RANDOMIZE]**

**[INSERT ANSWER FROM A2]** is easiest to use  
**[INSERT ANSWER FROM A2]** is the most useful

With using [INSERT ANSWER FROM A2] I have the best experiences  
[INSERT ANSWER FROM A2] provides me the best service  
With using [INSERT ANSWER FROM A2] my questions are answered immediately

[SCALE 1-7, INCLUDE CODE 99 AS NOT APPLICABLE]

## Section B

**B1.** Now, I will be asking you to rate a series of statements. 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. Again, 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. The first statement is...[INSERT STATEMENT]. (How about...) [INSERT NEXT STATEMENT] (REPEAT SCALE IF NECESSARY, CODE 99 AS NOT APPLICABLE)

[PROGRAMMING INSERT THE FOLLOWING REMINDER AFTER THE FIRST 12 ITEMS] “Thank you, we have a few more statements and just as a reminder, 1 means strongly disagree, 4 means neither agree nor disagree, and 7 means strongly agree”.

[RANDOMIZE]

- a) I think the CRA would review my tax and benefit information objectively and fairly
- b) The CRA is concerned about taxpayers’ rights
- c) The CRA administers tax law to everyone in the same manner
- d) I know my rights as a taxpayer
- e) Overall, I think the CRA has fair procedures for dealing with problems
- f) The CRA is interested in catching those who make mistakes
- g) If I don’t correctly fulfill my tax obligations, I think CRA will contact me about it
- h) When CRA checks the tax returns, they will find out whether I completed my tax returns accurately
- i) If I don't pay my taxes, I think I will be caught by the CRA
- j) When there’s an issue, the CRA responds appropriately
- k) I think most taxpayers claim more deductions than what they are entitled to
- l) I think cheating on taxes is justifiable, if I can get away with it
- m) I think most people think cheating on taxes is justifiable, if they can get away with it
- n) I think people’s friends and family influence each other in how they think and behave
- o) I think the CRA is interested in helping me do the right thing
- p) It would be morally wrong for me to cheat on my taxes
- q) If I cheated on my taxes, my friends and family would not care
- r) Hard work pays off
- s) I think the CRA is cooperative when dealing with problems
- t) Having a good education is important for getting ahead in life
- u) One’s family's socio-economic status is important for getting ahead in life
- v) When there’s an issue, the CRA provides necessary support to resolve it
- w) Paying taxes is a social responsibility

[SCALE 1-7, INCLUDE CODE 99 AS NOT APPLICABLE]

**C1.** Thank you. Now generally, do you prepare your tax returns on your own, or do you receive help from someone else? If you use a tax software, that is considered preparing on your own. (ACCEPT ONE RESPONSE)

**[SINGLE PUNCH]**

Prepare on your own  
Receive help

**C2.** We are now nearing the end, but there is another series of statements, and we will continue to use the scale of 1 to 7. As a reminder, 1 means strongly disagree, 4 means neither agree nor disagree, and 7 means strongly agree. The first statement is...**[INSERT STATEMENT]**.(How about...)**[INSERT NEXT STATEMENT]**  
(REPEAT SCALE IF NECESSARY, CODE 99 AS NOT APPLICABLE)

**[RANDOMIZE]**

The CRA explains the decisions they make about your taxes and benefits  
The CRA gives you advice and information that is reliable  
The CRA takes complaints seriously  
There are several ways for me to provide feedback to the CRA  
The CRA shares its dispute and audit processes with the public  
The CRA is clear when it comes to its procedures  
I can look into the CRA's performance on its website, if I wanted to  
The CRA imposes fair penalties on wrongdoers  
The CRA administers tax and benefits very well

**[SCALE 1-7, INCLUDE CODE 99 AS NOT APPLICABLE]**

**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? (DO NOT READ LIST) (READ ONLY IF RESPONDENT ASKS FOR CLARIFICATION: 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).

Yes  
No  
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 LIST)

Yes  
No  
Prefer not to say

**P6.** Are you an Indigenous person, that is, First Nations, Métis or Inuit. First Nations includes Status and Non-Status Indians. (DO NOT READ LIST)



Yes  
No  
Prefer not to say

**P7.** What is your current marital status? Are you ...(READ RESPONSES IN ORDER STOP ONCE RESPONDENT CONFIRMS CATEGORY)

**[SINGLE PUNCH]**

Single  
Married or common-law partnership  
Widowed  
Divorced  
Separated  
(DO NOT READ) Prefer not to say

**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)

**[SINGLE PUNCH]**

No formal education  
Grade 8 or less  
Some high school  
High School diploma or equivalent  
Registered Apprenticeship or other trades certificate or diploma  
College, CEGEP (PRONUNCIATION: C-JEP)  
University certificate  
Bachelor's degree  
Post graduate degree  
(DO NOT READ) Prefer not to say

**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)

**[SINGLE PUNCH]**

Under \$25,000  
\$25,000 to under \$50,000  
\$50,000 to under \$75,000  
\$75,000 to under \$100,000  
\$100,000 to under \$125,000  
\$125,000 to under \$150,000  
\$150,000 to under \$200,000  
\$200,000 or above  
(DO NOT READ) Prefer not to say

**P10.** Which of the following categories best describes your current employment status? (READ LIST – STOP ONCE RESPONDENT CONFIRMS CATEGORY; ACCEPT ONLY ONE RESPONSE)

**[SINGLE PUNCH]**

Working full-time that is, 35 or more hours per week

Working part-time, that is, fewer than 35 hours per week

Self-employed

Unemployed

A student

Retired

Not in the workforce (full-time homemaker, unemployed and not looking for work)

(DO NOT READ) Prefer not to say

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

## 4.2 Online Questionnaire

**Canada Revenue Agency**  
**Measuring Agency Strategic Performance Measurement Framework Outcomes**  
**(2022-2023)**  
**Businesses and Tax Intermediaries Questionnaire**

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### Introduction

Hello/Bonjour, on behalf of Canada Revenue Agency (sometimes referred as the CRA) and in accordance of provisions with the Privacy Act and other relevant acts, Ipsos is administering a survey. The following questionnaire focuses on current issues of interest to businesses, and tax intermediaries.

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.

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 visit [canada.ca/por-cra](https://canada.ca/por-cra).

### Screener

**P1. In which province is your business based? [PERMIT ONE CODE ONLY] [REGIONAL CAP]**

Hard quotas – group territories with west

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 **[Terminate]**

**P2. Do you work with business clients on tax-related matters? [PERMIT ONE CODE ONLY]**

1. Yes **[QUALIFIES AS A TAX INTERMEDIARY. GO TO A1]**
2. No **[CONTINUE] [Qualifies as a BUSINESS]**

**P3. Is your business...? [PERMIT ONE CODE ONLY]**

1. A sole proprietorship
2. A partnership
3. An incorporated business
99. Other (trust, charity, non-profit, cooperative) **[TERMINATE]**
100. None of the above **[Terminate]**

**P4. 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] [Randomize]**

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]**

**P5. Which of the following best describes your position within the business? [PERMIT ONE CODE ONLY] [Randomize]**

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, specify **[open-ended text box: \_\_\_\_\_]**
99. I would rather not say **[TERMINATE]**

**P6. 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 **[CAP at n=250]**
2. 2–4 employees
3. 5–9 employees
4. 10–19 employees
5. 20–49 employees
6. 50–99 employees
7. 100–or more **[THANK AND TERMINATE]**

## **Section A**

**A1. In the past 12 months, did [IF TAX INTERMEDIARY: you] [IF BUSINESS: your business] contact or did the CRA contact [IF TAX INTERMEDIARY: you] [IF BUSINESS: your business] for a reason other than filing tax returns? (contact includes logging into CRA secure portals, visiting CRA website, clarifying information, sending documentation etc.) **[CODE ONE ONLY]****

1. Yes [CONTINUE]
2. No [SKIP TO B1]
99. Don't know/Refused [SKIP TO B1]

**A2.** And which of the following means of interaction [IF TAX INTERMEDIARY: do you] [IF BUSINESS: does your business] most frequently use to interact with the CRA? **[CODE ONE ONLY]**

1. Mail
2. Online
3. Telephone
99. Don't Know **[SKIP TO B1]**

**A3.** Thinking about how [IF TAX INTERMEDIARY: you] [IF BUSINESS: your business] communicate with the CRA by **[insert mention from A2]**, to what extent do you agree or disagree with the following statements. **[RANDOMIZE]**

Please answer using a scale of 1 to 7, where 1 means strongly disagree, 4 means neither agree nor disagree, and 7 means strongly agree

- a. **[INSERT ANSWER FROM A2]** is the easiest to use  
[INSERT SCALE 1-7, Not Applicable]
- b. **[INSERT ANSWER FROM A2]** is the most useful  
[INSERT SCALE 1-7, Not Applicable]
- c. With using **[INSERT ANSWER FROM A2]** I have the best experiences  
[INSERT SCALE 1-7, Not Applicable]
- d. **[INSERT ANSWER FROM A2]** provides me the best service  
[INSERT SCALE 1-7, Not Applicable]
- e. With using **[INSERT ANSWER FROM A2]** my questions are answered immediately  
[INSERT SCALE 1-7, Not Applicable]

## Section B

**B1.** Please rate the following series of statements, using a scale of 1 to 7, where 1 means strongly disagree, 4 means neither agree nor disagree, and 7 means 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 INCLUDE “DON'T KNOW/NO ANSWER” AND ‘NOT APPLICABLE’ RESPONSE OPTIONS]**

- a. I think the CRA would review [IF TAX INTERMEDIARY: clients] [IF BUSINESS: businesses] tax and benefit information objectively and fairly
- b. The CRA is concerned about taxpayers' rights
- c. The CRA administers tax law to [IF BUSINESS: all businesses] [IF TAX INTERMEDIARY: everyone] in the same manner
- d. [IF TAX INTERMEDIARY: Clients] [IF BUSINESS: Businesses] know their rights as a taxpayer
- e. Overall, I think the CRA has fair procedures for dealing with problems
- f. The CRA is interested in catching those [IF BUSINESS: businesses] who make mistakes
- g. If [IF TAX INTERMEDIARY: my clients don't] [IF BUSINESS: my business does not] correctly fulfill [IF TAX INTERMEDIARY: their] [IF BUSINESS: its] tax obligations, I think CRA will contact [IF TAX INTERMEDIARY: me or my clients] [IF BUSINESS: my business] about it

- h. When CRA checks the tax returns, they will find out whether [IF TAX INTERMEDIARY: my clients] [IF BUSINESS: my business] completed [IF TAX INTERMEDIARY: their] [IF BUSINESS: its] tax returns accurately
- i. If [IF TAX INTERMEDIARY: clients] [IF BUSINESS: businesses] don't pay their taxes, I think they will be caught
- j. When there's an issue, the CRA responds appropriately
- k. I think most [IF TAX INTERMEDIARY: clients] [IF BUSINESS: businesses] claim more deductions than what [IF TAX INTERMEDIARY: they are] [IF BUSINESS: it's] entitled to
- l. To cheat on taxes can be justified
- m. If my [IF TAX INTERMEDIARY: clients] [IF BUSINESS: business] had the opportunity, [IF TAX INTERMEDIARY: they] [IF BUSINESS: it] would cheat on taxes
- n. I think the CRA is interested in helping [IF BUSINESS: businesses] [IF TAX INTERMEDIARY: people] do the right thing
- o. Paying taxes is a social responsibility
- p. The CRA is cooperative when dealing with problems
- q. When there's an issue, the CRA provides necessary support to resolve it

## Section C

**C1. [ONLY ASK TO BUSINESSES – A2=2]** Generally, does your business prepare its tax returns internally, or does it receive help from an external party? If it uses a tax software, that is considered preparing internally.  
**[CODE ONE ONLY]**

- 1. Prepare internally
- 2. Use external source
- 99. Don't Know/Refused

**C2.** 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.  
 Please answer using a scale of 1 to 7, where 1 means strongly disagree, 4 means neither agree nor disagree, and 7 means strongly agree **[RANDOMIZE – PERMIT ONE RESPONSE ONLY PER STATEMENT INCLUDE “DON'T KNOW/NO ANSWER” AND ‘NOT APPLICABLE’ RESPONSE OPTIONS]**

- a. The CRA explains the decisions they make about [IF BUSINESS: businesses'] [IF TAX INTERMEDIARY: my clients'] taxes and benefits
- b. The CRA gives advice and information that is reliable
- c. The CRA takes complaints seriously
- d. There are several ways for [IF BUSINESS: my business] [IF TAX INTERMEDIARY: my clients] to provide feedback to CRA
- e. The CRA shares its dispute and audit processes with the public
- f. The CRA is clear when it comes to its procedures
- g. I can look into CRA's performance on its website, if I wanted to
- h. The CRA imposes fair penalties on wrongdoers
- i. The CRA administers tax and benefits very well

## 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.

**P7. [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] [Randomize]**

**Add quotas**

1. Agriculture, forestry, fishing and hunting
2. Mining, oil and gas extraction
3. Accommodation and food services
4. Utilities
5. Construction
6. Manufacturing
7. Wholesale trade
8. Retail trade
9. Transportation and warehousing
10. Information and cultural industries
11. Finance and insurance
12. Real estate, rental and leasing
13. Professional, scientific and technical services
14. Management of companies and enterprises
15. Administrative and support
16. Waste management and remediation services
17. Educational services
18. Health care and social assistance
19. Arts, entertainment and recreation
20. Public administration
21. Other services (except public administration)
22. Registered charity
23. Some other sector: please specify your business sector **[open-ended text box: \_\_\_\_\_]**
99. I would rather not say

**P8. [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

**P9.** 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

**P10. Would you say that your business's annual revenue is approximately? [PERMIT ONE CODE ONLY]**

- 1. Less than \$30,000
- 2. \$30,000 to under \$50,000
- 3. \$50,000 to under \$100,000
- 4. \$100,000 to under \$200,000
- 5. \$200,000 to under \$500,000
- 6. \$500,000 to under \$1 million
- 7. \$1 million to under \$10 million
- 8. \$10 million to under \$50 million
- 9. \$50 million or more
- 99. I would rather not say

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