

2022-2023 CRA Benefits and Credits Campaign

Advertising Campaign Evaluation Tool (ACET) – Methodological Report

Prepared for Canadian Revenue Agency (CRA)

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2022-2023 CRA Benefits and Credits CampaignAdvertising Campaign Evaluation Tool (ACET) – Methodological Report

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This public opinion research report presents the methodology of the 2022-2023 CRA Benefits and Credits Campaign - ACET online survey conducted by Ipsos on behalf of the Canadian Revenue Agency (CRA).

The online survey was conducted with n=2,010 respondents between May 19th and 29th, 2023.

Cette publication est aussi disponible en français sous le titre : Campagne publicitaire sur les prestations et les crédits de l'Agence de 2022-2023 – Outil d'évaluation des campagnes publicitaires (OECP) – Rapport méthodologique.

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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

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1. Background

The Canada Revenue Agency (CRA) administers taxes, benefits, and related programs for governments across Canada. These services and programs help residents of Canada comply with tax obligations and receive benefits, which contributes to social-economic well-being. The CRA is undertaking significant efforts to increase awareness and access to CRA benefits and services, participation in the tax system, and understanding of roles and responsibilities in the tax and benefit system.

Benefits and credits provide additional income or tax relief to individuals to help make life more affordable since many depend on benefit payments and tax credits for a significant part of their household income. For modest-income households, benefits can increase income by as much as 50 percent.

However, certain segments of the vulnerable population such as modest-income households, Indigenous Peoples, those new to Canada, and youth aged 18-24 face a variety of barriers when doing their taxes and receiving their benefits and credits. These barriers include a lack of general awareness of benefits and credits, lack of support to complete their taxes, living in remote locations, language barriers, low financial literacy and/or mental or physical health issues. Given the range of backgrounds and circumstances, it is important for the Government of Canada (GC) to make proactive and targeted efforts to reach vulnerable populations with important tax-related information. Moreover, greater awareness is needed so these populations know that doing their taxes every year is necessary to be eligible for these benefits and credits. Increasing awareness of benefits and credits will help to contribute to the government priority of poverty reduction, health, and well-being, as found in the GC's Gender Results Framework.

The Benefits and Credits advertising Campaign

This Benefits and Credits advertising campaign is part of a sustained effort by the CRA to raise awareness amongst vulnerable populations¹ of the benefits and credits that they are entitled to when they do their taxes and the availability of free tax help. The campaign featured the Canada child benefit (CCB), Canada workers benefit (CWB), GST/HST credit, the disability tax credit (DTC), and the Community Volunteer Income Tax Program's (CVITP) free tax clinics. The campaign also promoted tax measures related to housing, including the Tax-Free First Home Savings Account, Multigenerational Home Renovation Tax Credit, Home Buyers' Plan, GST/HST new housing rebate, home buyers' amount and First-Time Home Buyer Incentive.

The advertising campaign aims to:

- Promote/raise awareness about benefits and credits
- Inform people that getting benefits and credits is dependent on filing a tax return
- Inform people that continuing to receive benefits and credits requires filing every year
- Help individuals who need assistance doing their taxes by promoting the CVITP's free tax clinics to individuals with modest incomes and simple tax situations

¹ The term "vulnerable" is being used in this instance to describe individuals who may be hard to reach or those who experience certain situational or systemic challenges that can negatively impact their outcomes or put them at a disadvantage.

 Promote/raise awareness of tax measures related to housing to support those buying or renovating a home

Media Tactics

- Television (mainstream and Indigenous channels) and Connected TV
- Social media:
 - Facebook
 - o Instagram
 - YouTube
- Search Engine Marketing (SEM)
- Digital Audio
- Websites
- Mobile apps
- Web banners
- Indigenous Radio
- Indigenous Print for official language compliancy

An Advertising Campaign Evaluation Tool (ACET) is required for all Government of Canada (GC) advertising campaigns with a media buy over \$1 million. The ACET is used to consistently evaluate these campaigns and comply with key requirements in the GC Communications Policy.

Ipsos was contracted to conduct the data collection and tabulation, and to provide a methodology report. Ipsos programmed, hosted, and provided sample management services, while the CRA provided the online questionnaire. Ipsos was responsible for data collection and data storage in Canada, data processing, and data weighting. The data collection from Canadians was handled in accordance with government-wide Public Opinion Research procedures.

The research consisted of an online post-campaign survey conducted in English and French, between **May 19** and **29**th, **2023**.

The total contract value of this research was \$30,284.00, including HST.

2. Objectives

Advertising campaign evaluations assist in determining the effectiveness of the selected advertising campaigns by measuring (and comparing) awareness of the subject matter with the audiences. The results will be used to evaluate the effectiveness of the Benefits and Credits advertising campaign with the target audiences. The results will also help assess whether the ads were compelling / caught the audiences' attention, and whether the campaign raised awareness of the benefits and credits being promoted. Finally, the evaluation will assist the CRA in improving or modifying future ad campaigns.

For this research, CRA was seeking to evaluate the campaign which ended in May 2023. This post-campaign survey used the standardized ACET Post-Campaign online survey to assess:

- The unaided and aided awareness of the CRA advertisements and general GC advertising
- The message recall
- Whether the advertisements were:
 - Attention catching
 - o Relevant
 - o Difficult to follow
 - o Favoring one political party over another
 - About an important topic
 - o Provide new information
- Aided and unaided awareness of the subject matter
- Intention to act

Target Audience

The target audiences of the research were as follows:

Primary Target Audience:

- Vulnerable populations including:
 - o Indigenous peoples, First Nations populations on- and off- reserve including the territories
 - o Modest-income individuals, with household income <\$40K
 - o Newcomers to Canada (resident of Canada for less than 5 years)
 - o People with disabilities²
- Youth aged 18-24
- Adults aged 65+

Secondary Target Audience:

• Home buyers in Canada³ (considering purchasing a home in the next five years)

² According to the 2017 Canadian Survey on Disability, more than 6 million Canadians aged 15 and over (22% of the population) identify as having a disability, and it is expected actual numbers are likely higher. (https://www.canada.ca/en/employment-social-development/programs/accessible-canada.html) The CSD definition of disability includes anyone who reported being "sometimes," often" or "always" limited in their daily activities due to a long-term condition or health problem, as well as anyone who reported being "rarely" limited if they were also unable to do certain tasks or could only do them with a lot of difficulties.

³ The CRA is also looking for potential new homebuyers earning \$60K or more (as part of the natural fallout in the total sample of the 2000 general population; not part of set quotas). There will be questions about the intention to purchase a home among this income segment within the next three years to capture the natural fallout within the sample.

3. Methodology

3.1 Online Sample

Respondents for the survey samples were drawn from a trusted partner panel vendor, Canadian Viewpoint Inc. The survey was conducted with a sample of n=2,010 Canadians ages 18+. Interviews were conducted in the language of their choice, either English or French.

A pre-test was launched on May 19th, 2023, which garnered 49 completes (29 English / 20 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 May 20th and 29th, 2023.

Quotas were set to ensure representation by region, age, and gender, according to the latest Census information.

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. On average, the online interviews took 10 minutes to complete.

3.2 Participant Recruitment

Sample Source

Ipsos partnered with sub-contractor Canadian Viewpoint Inc. Canadian Viewpoint has one of the largest consumer panels with ~300,000 active panelists. Like Ipsos, Canadian Viewpoint uses mixed-medium strategies (phone/online/in-person) to build its panel to allow more representative samples. Canadian Viewpoint's online consumer panel is also recruited using post screeners during telephone surveys, Facebook, online vetted lists and in-person studies. Incentives were not used for recruitment purposes to ensure quality, but respondents were incentivized for completing the survey, which is directly proportionate to the amount of time taken to complete the survey and with comparable incentives offered by other online panel sources.

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

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).

Sample Weighting

The table below shows the unweighted and weighted distributions of the online sample. Weighting was applied to the sample to ensure that the final data reflects the general adult population by region, age, and gender according to the 2021 Census. A Random Iterative Method (RIM) technique was applied for weighing.

Weighted and Unweighted Online Sample

	Post-wave	Post-wave Survey			
Demographics	Unweighted Sample Size	Weighted Sample Size			
Canada	2010	2010			
Region					
British Columbia/Yukon	261	281			
Alberta/Northwest Territories	241	221			
Prairies (MB/SK)	136	121			
Ontario/ Nunavut	766	784			
Quebec	464	462			
Atlantic Canada	142	141			
Gender					
Male	999	980			
Female	1001	1020			
Diverse / Prefer not to answer	10	10			
Age					
18-24	200	203			
25-34	333	339			
35-44	333	331			
45-54	316	312			
55-64	354	353			
65+	474	471			

The figures presented in the table above show minimal differences between the unweighted and weighted samples. As a result of the strong representativeness of the unweighted data the largest weight factor that was applied for any respondent is 1.08, which is well within acceptable ranges for a survey of the general population.

Within natural fallout, we obtained our quota targets without having to oversample. The unweighted counts are shown below.

Primary target audience	Target	Achieved
Indigenous	100	105
Moderate-income (<\$40K)	400 - 500	499
Newcomers <5 years	~50	61
People with disabilities	400 - 440	424
Youth aged 18-24	200 - 250	200
Adults aged 65+	150 - 160	474
Secondary target audience		
Potential new homebuyers ²		240

Incentives and Quality Control Measures

Canadian Viewpoint use a multi-faceted approach to quality, integrating controls and best practices into every phase of the process. Panel members come from diverse fully certified sources. A dedicated team monitors performance by source using feedback loops and continuous reporting to prevent fraud. Our dedicated team monitors the panels for potentially fraudulent behavior, and blocks these people from ever entering a survey via safeguards that includes:

- A double opt-in authentication process
- Cash incentives, in the form of cheques to ensure confirmation of our panelist identity
- Respondents provide us with legitimate information about their identity and address and allow them to receive their incentive cheque
- Immediate examination of suspicious email addresses, suspicious behavior, or unrealistic completion
- Fast and permanent removal of offenders
- CVI works with our clients to set up customized data quality checks for the surveys that we program. When we are providing Sample Only, the client is ultimately responsible for setting up their own data quality checks
- We limit invitations to 3 x a week. The average respondent receives 1.38 surveys a month from lpsos and completes 5 6 surveys per year
- CVI keeps the participation history, join date and source of the respondent on file. Project analysis of such data is available to our clients upon request
- Proprietary Verification is a suite of quality control procedures, including digital fingerprinting, address verification against USPS databases (standard in the US and Canada,) and third-party verification upon request

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 90%, which is calculated as follows: (qualified completes + over quota + terminates)/click-through).

Completions	Post-wave Survey
Click-Through	3198
- Partial Completes	307
- Terminates	569
- Over quota	312
Qualified Completes	2010
Participation Rate	90%

Non-Response Analysis

The results of this survey are not statistically projectable to the target population because the sampling method used does not ensure that the sample represents the target population with a known margin of sampling error. Reported percentages are not generalizable to any group other than the sample studied, and therefore no formal statistical inferences can be drawn between the sample results and the broader target population it may be intended to reflect. The data have been weighted to reflect the demographic composition of Canadian adults aged 18 years and over.

The table below compares the unweighted survey samples to the 2021 Census results by region, age, and gender. Overall, the sample is highly representative of the national adult population.

	Post-wave Survey			
Demographics	Unweighted Percentage	Census 2021 Proportions		
Region				
British Columbia/Yukon	13%	14%		
Alberta/Northwest Territories	12%	11%		
Prairies (MB/SK)	7%	7%		
Ontario/ Nunavut	38%	38%		
Quebec	23%	23%		
Atlantic Canada	7%	7%		
Gender				
Male	50%	49%		
Female	51%	51%		
Diverse / Prefer not to answer	<1%	<1%		
Age				
18-24	10%	11%		
25-34	17%	17%		
35-44	17%	17%		
45-54	16%	16%		
55-64	18%	18%		
65+	24%	24%		

^{*} Denotes variables included in the weighting scheme.

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.

4. Appendix – Survey Questionnaire

Online Questionnaire

ADVERTISING CAMPAIGN EVALUATION TOOL

POST-CAMPAIGN SURVEY

INTRODUCTION

Thank you for taking a few minutes to complete this survey on current issues that matter to Canadians. Please select the language you would like to take this survey in /Si vous préférez répondre à ce sondage en français, veuillez cliquer sur <u>français</u> [SWITCH TO FRENCH VERSION].

Your participation is voluntary, and your responses will be kept entirely confidential. The survey takes about 10 minutes to complete.

START SURVEY

<u>Click here</u> if you wish to verify the authenticity of this survey (Project code: 20230510-IP019). To view our privacy policy, <u>click here</u>.

If you require any technical assistance, please contact xxxx@ipsos.com

a) Does anyone in your household work for any of the following organizations?

SELECT ALL THAT APPLY

- o a marketing research firm
- o a magazine or newspaper
- o an advertising agency or graphic design firm
- a political party
- o a radio or television station
- o a public relations company
- the federal or provincial government
- none of these organizations [EXCLUSIVE]

IF "NONE OF THESE ORGANIZATIONS" CONTINUE, OTHERWISE THANK AND TERMINATE.

b) What is your gender?

0	Male	
\circ	IVIGIC	

- o Female
- Other
- o Prefer not to answer

C	In what	vear were	VOL	horn?
·	III WIIIGL	vcai vvcic	you	DOILL



ADMISSIBLE RANGE 1900-2005

IF > 2005, THANK AND TERMINATE

ASK D IF QUESTION C IS LEFT BLANK

d) In which of the following age categories do you belong?

SELECT ONE ONLY

- o less than 18 years old
- o 18 to 24
- o 25 to 34
- o 35 to 44
- o 45 to 54
- o 55 to 64
- o 65 or older

IF "LESS THAN 18 YEARS OLD" OR "BLANK", THANK AND TERMINATE

e) In which province or territory do you live?

SELECT ONE ONLY

o No

o Prefer not to say

0	Alberta
0	British Columbia
0	Manitoba
0	New Brunswick
0	Newfoundland and Labrador
0	Northwest Territories
0	Nova Scotia
0	Nunavut
0	Ontario
0	Prince Edward Island
0	Quebec
0	Saskatchewan
0	Yukon
0	Do not live in Canada
IF NO PROVING	CE OR TERRITORY IS SELECTED, THANK AND TERMINATE
f): Where were	you born?
0	born in Canada
0	born outside Canada → Specify the country:
ASK IF g=BORN	OUTSIDE CANADA
g): In what yea	r did you first move to Canada?
	YYYY
ADMISSIBLE RA	ANGE: 1900-2023
Nation, a Métis	ndigenous person? (An Indigenous person is a North American Indian or a member of a First sor an Inuk (Inuit). North American Indians or members of a First Nation include status, treated indians, as well as non-status and non-registered Indians.)
SEI	ECT ONE ONLY
0	Yes

i): Which of the following categories best describes your total annual household income, including income from all household members, before taxes are deducted?

SELECT ONE ONLY

- o under \$20,000
- o between \$20,000 and less than \$40,000
- o between \$40,000 and less than 60,000
- o between \$60,000 and less than \$80,000
- o between \$80,000 and less than \$100,000
- o between \$100,000 and less than \$120,000
- o between \$120,000 and less than \$150,000
- o between \$150,000 and less than \$200,000
- \$200,000 and above
- Prefer not to say

j) Are you a person with a disability?

A person with a disability has a long-term or recurring physical, mental, sensory, psychiatric or learning impairment and:

- considers themselves to be disadvantaged in employment by reason of that impairment;
- believes that an employer or potential employer is likely to consider them to be disadvantaged in employment by reason of that impairment.

Persons with disabilities are also those whose functional limitations owing to their impairment have been accommodated in their current job or workplace. Disabilities include:

- co-ordination or dexterity
- mobility
- blind or visual impairment
- · deaf or hard of hearing
- speech impairment
- other disability (including learning disabilities, developmental disabilities and all other types of disabilities).
 - Yes
 - o No
 - Prefer not to say
- k) Are you considering purchasing your first home in the next 3 years?
 - o yes
 - o already own a home
 - o no

CORE QUESTIONS

ASK ALL RESPONDENTS

Q1: Over the past three weeks, have you seen,	read or heard any	advertising from the	Government of
Canada?			

o yes

o no

=> GO TO T1A

Q2: Think about the most recent Government of Canada ad that comes to mind. What do you remember about this ad?

Don't remember

CAMPAIGN-SPECIFIC QUESTIONS

ASK ALL RESPONDENTS

T1A: Over the past three weeks, have you seen, read or heard any Government of Canada advertising about benefits, tax credits and/or free tax help?

o Yes

o No

=> GO TO T1D

T1B: Where have you seen, read or heard this ad about benefits, tax credits and/or free tax help?

SELECT ALL THAT APPLY

[Randomize]

- o cinema
- Internet website
- o magazines
- o newspaper (daily)
- newspaper (weekly or community)
- outdoor billboards
- o pamphlet or brochure in the mail
- public transit (bus or subway)
- o radio
- o television
- o digital/streaming TV (e.g. Netflix, Disney+)
- digital/streaming radio (e.g. Spotify, Podcast)

	0	online new sites
	0	Facebook
	0	Instagram
	0	Twitter
	0	YouTube
	0	LinkedIn
	0	Snapchat
	0	Spotify
	0	TikTok
	0	Web search (e.g. Google, Bing)
	0	Other, specify
T1C: What c	lo y	ou remember about this ad?

ASK ALL RESPONDENTS

o in a mobile app

CAMPAIGN SPECIFIC ATTITUDINAL AND BEHAVIOURAL QUESTIONS MAY BE ADDED HERE

T1D: Are you aware that you may qualify for Government of Canada benefits and tax credits?

- o Yes
- o No
- Not sure

T2D: Are you aware that there is free tax help for eligible people to get their taxes done by volunteers at free tax clinics?

- Yes
- o No
- Not sure

T2DA: What motivates you to do your taxes?

- o I feel I have to do them
- o It's the right thing to do
- o To get my refund
- o To get or keep benefits and/or tax credits like the Canada child benefit
- o To get access to programs to help with buying or renovating a home
- To get proof of income
- Other (specify)

T3D: D	o you feel confident to do your own taxes, whether on paper or using tax software yourself?
0	Yes
0	No
0	Not sure
T4D: W	/ho does your taxes?
0	I do my own
0	My spouse/partner
0	Friend/family member
0	Professional tax preparer/accountant (INCLUDES H&R BLOCK-TYPE COMPANIES)
0	Volunteer program to help people with their tax returns
0	Other (specify)
T5D: [I	F DO ON MY OWN IN T4D ASK] Do you do taxes for anyone else in addition to yourself (select all that
apply)	
0	Friend
0	Family member
0	Other
0	Only for myself exclusive
T6D: [I	F DO ON MY OWN NOT SELECTED IN T4D] Why do you not do your own taxes?

AD RECALL QUESTIONS

T1H: Here are some ads that have recently been broadcast on various media. Click here to watch.

[INSERT VIDEO, PRINT, AND RADIO ADS]

```
CCB_Sarah_15E_16x9_web
CWB_Leslie_15E_16x9_web
GST-HST_Jamal_15E_16x9_web
```

[CLICK TO GO TO THE NEXT PAGE]

Over the past three weeks, have you seen, read or heard these ads?

- o yes
- o no

=> GO TO T1J

T1I: Where have you seen, read or heard these ads?

[NOTE: SELECT FROM LIST ALL MEDIA USED IN THE CAMPAIGN. YOU MAY ALSO INCLUDE OTHER MEDIA OF YOUR CHOICE. HEADINGS ARE FOR GUIDANCE ONLY AND NOT TO BE USED IN THE FINAL VERSION OF THE QUESTIONNAIRE]

SELECT ALL THAT APPLY

[Randomize]

- o cinema
- Internet website
- o magazines
- newspaper (daily)
- newspaper (weekly or community)
- o outdoor billboards
- o pamphlet or brochure in the mail
- o public transit (bus or subway)
- o radio
- o television
- digital/streaming TV (e.g. Netflix, Disney+)
- digital/streaming radio (e.g. Spotify, Podcast)
- o in a mobile app
- online new sites
- o Facebook
- o Instagram
- Twitter
- YouTube
- LinkedIn

	0	Snapchat
	0	Spotify
	0	TikTok
	0	Web search (e.g. Google, Bing)
	0	Other, specify
T1J: Wha	t do y	ou think is the <u>main</u> point these ads are trying to get across?

T1K: Please indicate your level of agreement with the following statements about these ads?

RANDOMIZE STATEMENTS

	1	2	3	4	5
Statements	Strongly Disagree				Strongly Agree
These ads catch my attention	0	0	0	0	0
These ads are relevant to me	0	0	0	0	0
These ads are difficult to follow	0	0	0	0	0
These ads do not favour one political party over another	0	0	0	0	0
These ads talk about an important topic	0	0	0	0	0
These ads provide new information	0	0	0	0	0
These ads clearly convey that I may qualify for Government of Canada benefits, tax credits and/or free tax help.	0	0	0	0	0

T1L: [ASK IF YES IN T1H] Which of the following actions did you take as a result of seeing/hearing this advertising? [ACCEPT MULTIPLE RESPONSES]

- Thought about what benefits and tax credits I might qualify for / be eligible to receive, including free tax help
- Talked to a friend/family member about benefits, tax credits and free tax help
- Talked to my financial planner/accountant about benefits and tax credits
- Looked online for more information
- Visited Canada.ca or the CRA website
- Other, specify (try to be as specific as you can):
- I did not do anything as a result of seeing the advertising

DEMOGRAPHIC QUESTIONS

D1: Which of the following categories best describes your current employment status? Are you...

SELECT ONE ONLY

- o working full-time (30 or more hours per week)
- working part-time (less than 30 hours per week)
- o self-employed
- o unemployed, but looking for work
- o a student attending school full-time
- retired
- o not in the workforce (Full-time homemaker or unemployed but not looking for work)
- other employment status

D2: What is the highest level of formal education that you have completed?

SELECT ONE ONLY

- o grade 8 or less
- some high school
- o high school diploma or equivalent
- o registered Apprenticeship or other trades certificate or diploma
- o college, CEGEP or other non-university certificate or diploma
- o university certificate or diploma below bachelor's level
- o bachelor's degree
- o postgraduate degree above bachelor's level

D3: Are there any children under the age of 18 currently living in your household?

0	yes

o no

D4:What is the language you first learned at home as a child and still understand?

SELECT UP TO TWO

- o English
- o French
- Other language, specify _____

That concludes the survey. This survey was conducted on behalf of the Canada Revenue Agency. In the coming months the report will be available from Library and Archives Canada. We thank you very much for taking the time to answer this survey, it is greatly appreciated.