**Measuring Awareness of the Office of the Taxpayers Ombudsman Among Taxpayers**

*Final Report*

March 26, 2018

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Research Firm: Quorus Consulting Group Inc.

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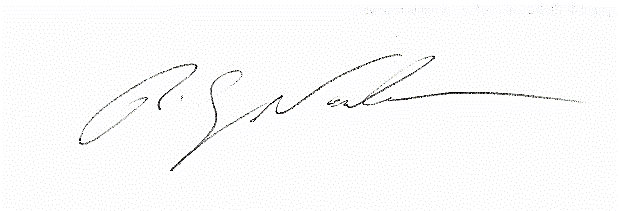
*Ce rapport est aussi disponible en français*

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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:



Rick Nadeau, President

Quorus Consulting Group Inc.

Table of Contents

[**Executive Summary** 4](#_Toc516838822)

[Research Purpose and Objectives 5](#_Toc516838823)

[Summary of Findings 5](#_Toc516838824)

[**Sommaire exécutif** 8](#_Toc516838825)

[But et objectifs de la recherche 9](#_Toc516838826)

[Résumé des constatations 9](#_Toc516838827)

[**Detailed Results** 13](#_Toc516838828)

[Research Purpose and Objectives 14](#_Toc516838829)

[Tax Complaint Experience 15](#_Toc516838830)

[Awareness and Use of Ombudsmen 20](#_Toc516838831)

[Awareness and Use of OTO 21](#_Toc516838832)

[Respondent Profile 26](#_Toc516838833)

[**Background and Methodology** 27](#_Toc516838834)

[Research Purpose and Objectives 28](#_Toc516838835)

[Methodology 28](#_Toc516838836)

[**Appendices** 31](#_Toc516838837)

# **Executive Summary**



## Research Purpose and Objectives

The Office of the Taxpayers’ Ombudsman (OTO) has provided services to taxpayers in Canada for the last 10 years. As a relatively new office, it has made progress raising awareness with the public, however no formal measurement of this effort had been conducted. As such, OTO requested public opinion research with the four following goals in mind:

* Measure awareness of OTO, its role and its services among Canadians,
* Assess the current perception/ attitude of taxpayers regarding the office,
* Assess recent use of the office among taxpayers, and,
* Compare OTO’s awareness to other governmental ombudsman bodies and gauge whether Canadians distinguish the office from other government bodies.

The data obtained was collected to help determine the office’s communications goals and plan of action in the coming years, and to establish a benchmark against which the office can measure progress moving forward.

The results of this research will be used to target the same audience(s) to raise awareness and to further the OTO’s mandate of helping taxpayers across Canada. Additionally, the research results will help the office understand if and how it can improve the types of services it provides and how it provides them.

## Summary of Findings

### Tax Complaint Experience

In terms of perceptions, nearly 3 in 4 Canadians (73%) agree (strongly or somewhat agree) that if they had to complain to the Government of Canada about an issue or problem with their taxes, they would trust the outcome would be fair, while 20% believe otherwise. Just over half (52%) agree that complaining to the Government of Canada about a tax issue or problem is more trouble than it is worth, and nearly 48% of respondents agree it is difficult to complain to the Government of Canada about this type of issue.

The main barriers to complaining to the government about their federal taxes is related to the challenges of actually reaching someone over the phone (not reaching anyone, wait times, the line not connecting), or due to bureaucracy and red tape, or because they are confused as to who to contact among the different agencies involved. Other mentions include poor service related to lack of knowledge, lack of empathy, inability to help or “poor service” in general.

When respondents were asked if they knew if the taxpayer has any recourse or anywhere to appeal when they feel their complaint to the CRA had not been addressed fairly, just over 2 in 5 said the CRA has the final word (44%), and 2 in 5 (41%) said the taxpayer has some sort of recourse. An important proportion, 15%, were not certain.

Nearly one third of respondents who believe the taxpayer has a recourse did not know where the taxpayer could go to follow up on their complaint (31%), while 24% mentioned the CRA, and one tenth or less mentioned their Member of Parliament (10%), the Internet (9%), their lawyer (7%), the OTO (6%), or a government website (6%), among others.

When it comes to respondents’ own personal experience complaining to the government about an issue or problem with their personal taxes, the majority (83%) say they have never complained nor considered submitting a complaint of this nature. Just over one in ten (11%) have considered complaining at one point but have not done so yet, and 6% have complained about an issue or problem related to their taxes in the past.

Respondents who have complained about their federal taxes with the government in the past (n=133) have mainly complained to the CRA (63%). Just over one tenth have complained to their Member of Parliament (11%), or via 1-800-O-CANADA (8%). Nearly half (49%) of those who have complained about their federal taxes agree that they feel their issue or problem was dealt with in a fair manner. Fewer than 2 in 5 agree their issue or problem was dealt with in a reasonable manner (37%), that it was dealt with within a reasonable amount of time (37%), or that they are satisfied with the way their issue or problem was resolved (36%).

When specifically asked to explain why some respondents had not complained, one third (33%) felt the process or the system is too complicated or too much trouble, 31% believe complaining would not have made a difference and 17% could not be bothered because they do not have the time (17%).

### Awareness and Use of Ombudsmen

Nearly two thirds of respondents (64%) have heard of the term “ombudsman”. Among respondents aware of the term, nearly two thirds (65%) feel they would be able to explain it to someone else. However, actual experience with ombudsmen is fairly limited - 7% of all taxpayers have contacted or used the services of an ombudsman to resolve an issue, any issue, at some point or another in the past.

### Awareness and Use of OTO

Respondents were asked if they had heard about different ombudsmen in Canada. Over one in five believe they are aware of the Office of the Taxpayer’s Ombudsman (21%). The most recognized ombudsmen are the Commissioner for Complaints for Telecommunications Services (35%) and the Health Canada – Food and Drugs Act Liaison Office (34%). For all the ombudsmen listed, recall was more likely to be “vague” than “clear” and even at that, respondents were not asked to expand on what they knew so it is still entirely possible that they were thinking of a different organization altogether when some of these ombudsmen were read to them. When specifically asked, 41% indicated they are aware of the Taxpayers Bill of Rights.

Respondents who have used or heard about OTO were asked how they first heard about them. The most common source is word-of-mouth (19%), followed by the media in general (18%), newspapers or magazines (16%), online (15%), television (12%), school or work (12%), radio (4%), and social media (1%). Over one tenth (11%) could not remember how they first heard about OTO.

When specifically asked to consider the past year or so and whether they had seen, read or heard about the Office of the Taxpayers’ Ombudsman, the majority (56%) either could not remember or indicated they had not seen anything. If something was noticed it was most likely to have been on television (19%), followed by the Internet (12%), newspapers (12%), and then the radio (11%).

Nearly three quarters of respondents aware of the OTO (72%) agree the OTO provides a valuable service to Canadian taxpayers, while 41% agree the OTO uses effective methods to raise awareness of its services.

Those aware of the OTO were also asked their level of familiarity with the three main services the organization provides. Over 2 in 5 respondents aware of the OTO are familiar with the fact that OTO addresses individual service complaints about the CRA (46%). Similarly, 46% are familiar that OTO makes recommendations to the CRA and to the Minister to influence change. Just under 2 in 5 (38%) are familiar with the OTO undertaking examinations and reviews to potentially identify existing or emerging issues within CRA that have a negative impact on taxpayers. It is worth noting that familiarity with each of these roles is not very deep, since 9% or less would say they are “very” familiar with each role.

The majority of all respondents (83%) said they would contact OTO in the event that they had an unresolved complaint with the CRA. Among the 17% who would not contact the OTO, the main barrier would appear to be awareness or familiarity with the organization (30%), followed by a preference to contact another organization first (19%), feeling it would not resolve anything (15%), or that it would be too complicated a process (14%). From a point of contact perspective, nearly half of all respondents would prefer to contact the OTO by telephone (48%), followed by email (18%), and then the OTO website (16%).

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**For more information, please contact the Office of the Taxpayers’ Ombudsman at: OUTREACHACG@oto-boc.gc.ca**

# **Detailed Results**



# Research Purpose and Objectives

The Office of the Taxpayers’ Ombudsman (OTO) has provided services to taxpayers in Canada for the last 10 years. As a relatively new office, it has made progress raising awareness with the public, however no formal measurement of this effort had been conducted. As such, OTO requested public opinion research with the four following goals in mind:

* Measure awareness of OTO, its role and its services among Canadians,
* Assess the current perception/ attitude of taxpayers regarding the office,
* Assess recent use of the office among taxpayers, and,
* Compare OTO’s awareness to other governmental ombudsman bodies and gauge whether Canadians distinguish the office from other government bodies.

The data obtained was collected to help determine the office’s communications goals and plan of action in the coming years, and to establish a benchmark against which the office can measure progress moving forward.

The results of this research will be used to target the same audience(s) to raise awareness and to further the OTO’s mandate of helping taxpayers across Canada. Additionally, the research results will help the office understand if and how it can improve the types of services it provides and how it provides them.

# Tax Complaint Experience

Part of the study sought to understand perceptions and awareness of the process related to filing a complaint with the federal government regarding an issue or problem with personal taxes, as well as the level of experience filing such a complaint.

In terms of perceptions, nearly 3 in 4 Canadians (73%) agree (strongly or somewhat agree) that if they had to complain to the Government of Canada about an issue or problem with their taxes, they would trust the outcome would be fair while 20% believe otherwise. Respondents who agree with this statement are more likely to be under 35 years old than older (80% vs. 70%). Just over half (52%) agree that complaining to the Government of Canada about a tax issue or problem is more trouble than it is worth, and nearly 48% of respondents agree it is difficult to complain to the Government of Canada about this type of issue. The higher the income level, the more likely respondents are to agree with these last two statements.

*Q5: For each of the following statements, please tell me whether you strongly agree, somewhat agree, somewhat disagree or strongly disagree. Base: All Respondents, n=2,004.*

The main barriers to complaining to the government about their federal taxes is related to the challenges of actually reaching someone. Most of the respondents who believe it is difficult to complain to the Government explain that it is difficult to connect with a person over the phone, whether this is due to not reaching anyone, wait times, or the line not connecting. Nearly one fifth of respondents feel bureaucracy and red tape are another barrier (19%), while 17% say there are too many agencies involved and it is confusing to know who to contact. Another contingent of respondents say there is poor service related to lack of knowledge, lack of empathy, inability to help or “poor service” in general.

*Q6: What makes you say that it is difficult to complain to the Government of Canada about a tax issue or problem? Base: Respondents who agree that it is difficult to complain to Government, n=1,004.*

When respondents were asked if they knew if the taxpayer has any recourse or anywhere to appeal when they feel their complaint to the CRA had not been addressed fairly, just over 2 in 5 said the CRA has the final word (44%), and 2 in 5 (41%) said the taxpayer has some sort of recourse. An important proportion, 15%, were not certain.

The higher their education level, the more likely respondents are to say the taxpayer has a recourse. In addition, Quebec residents are the most likely to say the taxpayer has a recourse (51%), compared to residents in other parts of Canada (38%).

*Q7: Suppose that you had made a complaint to the Canada Revenue Agency and felt that your complaint had not been addressed fairly. As far as you know, does the taxpayer have any recourse or anywhere to appeal to, or does the CRA have the final word? Base: All Respondents, n=2,004.*

Nearly one third of respondents who believe the taxpayer has a recourse did not know where the taxpayer could go to follow up on their complaint (31%), while 24% mentioned the CRA, and one tenth or less mentioned their Member of Parliament (10%), the Internet (9%), their lawyer (7%), the OTO (6%), or a government website (6%), among others.

*Q8: Where, if anywhere, can the taxpayer go to follow up on their complaint? Base: Respondents who think taxpayers have recourse or they don’t know, n=1,113.*

When it comes to their own personal experience complaining to the government about an issue or problem with their personal taxes, the majority (83%) say they have never complained nor considered submitting a complaint of this nature. Just over one in ten (11%) have considered complaining at one point but have not done so yet, and 6% have complained about an issue or problem related to their taxes in the past. A few general trends among the latter group show that the older respondents are, the more educated, and the higher their household income, the more likely they are to have complained about their taxes in the past.

*Q1: Which of the following statements applies to you? Base: All Respondents, n= 2,004.*

Respondents who have complained about their federal taxes with the government in the past (n=133) have mainly complained to the CRA (63%). Just over one tenth have complained to their Member of Parliament (11%), or via 1-800-O-CANADA (8%).

*Q2: To whom did you complain about issues or problems related to your federal taxes? Base: Respondents who have complained about federal taxes, n=133.*

Nearly half (49%) of those who have complained about their federal taxes agree that they feel their issue or problem was dealt with in a fair manner. Fewer than 2 in 5 agree their issue or problem was dealt with in a reasonable manner (37%), that it was dealt with within a reasonable amount of time (37%), or that they are satisfied with the way their issue or problem was resolved (36%). A small sub-group of these respondents could not provide ratings on these service dimensions seeing as their matter had not yet been resolved.

*Q3: I am going to read you a series of statements about your most recent experience complaining about issues or problems related to your federal taxes. For each statement, please tell me whether you strongly agree, somewhat agree, somewhat disagree or strongly disagree. If the matter has not yet been resolved, please try to provide the best possible answer based on your experience so far. Base: Respondents who have complained about federal taxes, n=133.*

Earlier results showed that 11% of taxpayers had considered complaining at some point but never followed through. When specifically asked to explain why they had not complained, one third (33%) felt the process or the system is too complicated or too much trouble, 31% believe complaining would not have made a difference and 17% could not be bothered because they do not have the time (17%).

*Q4: You say that you considered complaining to a government official about issues or problems related to your federal taxes but did not do so. Can you briefly explain why you did not complain? Base: Respondents who considered complaining but did not, n=229.*

# Awareness and Use of Ombudsmen

Nearly two thirds of respondents (64%) have heard of the term “ombudsman”. This level of awareness is notably higher among older respondents, as well as those with higher levels of education or in a higher income bracket. Among respondents aware of the term, nearly two thirds (65%) feel they would be able to explain it to someone else.

Actual experience with ombudsmen is fairly limited - 7% of all taxpayers have contacted or used the services of an ombudsman to resolve an issue, any issue, at some point or another in the past.

*Q11: As you may know, there are a number of organizations that Canadians can contact if they feel their complaint towards a public or private sector service provider is not being addressed – this kind of organization is called an ombudsman. Have you ever contacted or used the services of an ombudsman, any ombudsman, to help you resolve an issue, any issue? Base: All Respondents, n=2,004.*

*Q10: If a friend had asked you earlier today to describe for them the role of an ombudsman, how confident would you have been giving them an explanation? Would you have been… Base: Heard the term “Ombudsman”, n=1,432.*

# Awareness and Use of OTO

Respondents were asked if they had heard about different ombudsmen in Canada. Over one in five believe they are aware of the Office of the Taxpayer’s Ombudsman (21%). The most recognized ombudsmen are the Commissioner for Complaints for Telecommunications Services (35%) and the Health Canada – Food and Drugs Act Liaison Office (34%). For all the ombudsmen listed, recall was more likely to be “vague” than “clear” and even at that, respondents were not asked to expand on what they knew so it is still entirely possible that they were thinking of a different organization altogether when some of these ombudsmen were read to them.

* When specifically asked, 41% indicated they are aware of the Taxpayers Bill of Rights.

**35%**

**34%**

**25%**

**25%**

**21%**

**20%**

**17%**

**9%**

**Yes (clearly/vaguely)**

*Q12: Before today, had you heard, seen or read anything about the following Canadian ombudsmen? How about the… Base: All Respondents, n=2,004.*

Men are more likely than women to be aware of the OTO (20% vs. 15%), as well as older respondents (16% among those under 35 years old, 22% among those at least 65). Similarly, men are more likely than women to be aware of the Taxpayers Bill of Rights (44% vs. 38%), and those with a household income of at least $100,000 are more likely to be aware than those earning under $80,000 (47% vs. 38%).

Respondents who have used or heard about OTO were asked how they first heard about them. The most common source is word-of-mouth (19%), followed by the media in general (18%), newspapers or magazines (16%), online (15%), television (12%), school or work (12%), radio (4%), and social media (1%). Over one tenth (11%) could not remember how they first heard about OTO.

*Q14: You have indicated that you have either used or heard of the Office of the Taxpayers’ Ombudsman - how did you first hear about them? Base: Respondents aware of OTO, n=434.*

When specifically asked to consider the past year or so and whether they had seen, read or heard about the Office of the Taxpayers’ Ombudsman through newspaper, TV, radio, online, or any other information sources, the majority (56%) either could not remember or indicated they had not seen anything. If something was noticed it was most likely to have been on television (19%), followed by the Internet (12%), newspapers (12%), and then the radio (11%).

*Q17: And specifically considering the past year or so, have you seen, read or heard about the Office of the Taxpayers’ Ombudsman through newspaper, TV, radio, online, or any other information sources? Base: Respondents aware of OTO, n=434.*

Nearly three quarters of respondents aware of the OTO (72%) agree the OTO provides a valuable service to Canadian taxpayers, while 41% agree the OTO uses effective methods to raise awareness of its services. The younger respondents are and the higher their education is, the more likely they are to disagree with this statement.

*Q19: For each of the following statements, please tell me whether you strongly agree, somewhat agree, somewhat disagree or strongly disagree. How about… Base: Respondents aware of OTO, n=434.*

Those aware of the OTO were also asked their level of familiarity with the three main services the organization provides. Over 2 in 5 respondents aware of the OTO are familiar with the fact that OTO addresses individual service complaints about the CRA (46%). Similarly, 46% are familiar that OTO makes recommendations to the CRA and to the Minister to influence change. Just under 2 in 5 (38%) are familiar with the OTO undertaking examinations and reviews to potentially identify existing or emerging issues within CRA that have a negative impact on taxpayers. It is worth noting that familiarity with each of these roles is not very deep, since 9% or less would say they are “very” familiar with each role.

*Q20: The Taxpayers’ Ombudsman provides a number of services to Canadian taxpayers – please let me know the extent to which you feel you are familiar with each of the following roles: How about… Base: Respondents aware of OTO, n=434.*

All respondents were asked if they would contact OTO in the event that they had an unresolved complaint with the CRA. The majority (83%) said they would contact OTO in a situation like his. Respondents under 65 years old are more likely to say they would contact OTO, compared to older respondents (85% vs. 77%).

*Q21: [READ INTRO IF NOT AWARE OF OTO IN Q8 AND NOT AWARE OF OTO IN Q12 AND Q18 WAS NOT ASKED: The Office of the Taxpayers’ Ombudsman was set up by the Government of Canada to review complaints about service provided by the Canada Revenue Agency (CRA).] In the event you had an unresolved complaint with CRA, would you contact the Office of the Taxpayers’ Ombudsman? Base: Respondents who have not used OTO, n=2,003.*

Among the 17% who would not contact the OTO, the main barrier would appear to be awareness or familiarity with the organization (30%), followed by a preference to contact another organization first (19%), feeling it would not resolve anything (15%), or that it would be too complicated a process (14%).

*Q22: Please explain the main reasons you would not contact the Taxpayers’ Ombudsman? Base: Those who would not contact OTO, n=353.*

From a point of contact perspective, nearly half of all respondents would prefer to contact the OTO by telephone (48%), followed by email (18%), and then the OTO website (16%). Younger respondents are more likely to say they would contact OTO by phone or email, while those over 65 years old are more likely to say they would ask their accountant to contact OTO, or that they would send them a letter in the mail.

*Q23: If you wanted to reach the Office of the Taxpayers’ Ombudsman, what method of contact would you be most likely to use? Base: All Respondents, n=2,004.*

# Respondent Profile

The distribution of respondents across a variety of demographic and profiling variables is presented in the table below. Some results may not add to 100% due to rounding.

**RESPONDENT PROFILE BY DEMOGRAPHIC VARIABLES**

|  |  |  |  |
| --- | --- | --- | --- |
| Demographic |  |  |  |
| Gender |  | **Education** |  |
| *Male* | 49% | *Grade 8 or less* | 2% |
| *Female* | 51% | *Some high school* | 5% |
| Age |  | *High School diploma or equivalent* | 23% |
| *18 to 34* | 27% | *Registered Apprenticeship or other trades certificate or diploma* | 5% |
| *35 to 49* | 24% | *College, CEGEP or other non-university certificate or diploma* | 21% |
| *50 to 54* | 10% | *University certificate or diploma below bachelor's level* | 7% |
| *55 to 64* | 16% | *Bachelor's degree* | 22% |
| *65 +* | 22% | *Post graduate degree above bachelor's level* | 14% |
| Tax Preparation |  | **Household Income** |  |
| *Prepared it on their own* | 25% | *Under $20,000* | 8% |
| *Prepared with assistance* | 15% | *$20,000 to just under $40,000* | 14% |
| *Prepared by a volunteer through Community Volunteer Income Tax Program* | 3% | *$40,000 to just under $60,000* | 15% |
| *Prepared by accountant or tax preparation company* | 55% | *$60,000 to just under $80,000* | 11% |
| *Did not submit an income tax return in 2016* | 1% | *$80,000 to just under $100,000* | 12% |
| Language |  | *$100,000 to just under $150,000* | 15% |
| *English* | 72% | *$150,000 and above* | 12% |
| *French* | 21% | *Refused* | 14% |
| *Other* | 10% |  | |

# **Background and Methodology**



# Research Purpose and Objectives

The Office of the Taxpayers’ Ombudsman (OTO) has provided services to taxpayers in Canada for the last 10 years. As a relatively new office, it has made progress raising awareness with the public, however no formal measurement of this effort had been conducted. As such, OTO requested public opinion research with the four following goals in mind:

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# Methodology

The methodology consisted of a telephone survey with 2,004 Canadian households. All research work was conducted in accordance with the professional standards established by the Marketing Research and Intelligence Association (MRIA), and the Government of Canada Public Opinion Research Standards, as follows:

* The target population were Canadians who were 18 years of age and older. The sample framework that was used was stratified random sampling in order to increase the potential for important population sub-groups, such as regions, age groups and gender.
* Quorus designed the survey instrument in English and worked with the client team to ensure the research objectives were addressed, that plain language was used, and that the questionnaire flowed easily for respondents. Quorus collaborated with the OTO to finalize the survey instrument. Quorus translated the client-approved English version of the survey. Respondents had the choice to complete the interview in English or French.
* Quorus informed respondents of their rights under the *Privacy* and *Access to Information Acts* and ensured that those rights were protected throughout the research process. This included: informing participants of the purpose of the research; identifying both the sponsoring department or agency and research supplier; informing participants that the study will be made available to the public in 6 months after field completion through Library and Archives Canada and informing participants that their participation in the study was voluntary and the information provided would be administered according to the requirements of the *Privacy Act*.
* The survey introduction was adjusted to appropriately capture the reality of calling Canadians on their cell phones (e.g. making sure they are not driving, providing an option to call them back on a landline if they prefer, etc.).
* Survey respondents were screened based on whether or not the individual was responsible for some or all of the household’s tax returns.
* The survey instrument took on average 10 minutes to complete, and consisted of mostly closed-ended questions.
* The approved final questionnaires were programmed for computer-based telephone data collection, and the survey was registered with the Marketing Research and Intelligence Association’s (MRIA) National Survey Registration System.
* Data collection occurred between February 28th and March 18th, 2018, and included a pretest of 15 surveys with English respondents and 16 with French respondents. The pretest helped assess the flow of the survey, comprehension of the questions, language, data integrity, and particularly the length of the survey instrument.

|  |  |  |
| --- | --- | --- |
| PROVINCE | SAMPLE DISTRIBUTION  n=2,004 | MARGIN OF ERROR |
| Atlantic | 201 | +/-6.9% |
| Quebec | 450 | +/-4.6% |
| Ontario | 700 | +/-3.7% |
| Manitoba/Saskatchewan/Nunavut | 203 | +/-6.9% |
| Alberta/NWT | 200 | +/-6.9% |
| British Columbia/Yukon | 250 | +/-6.2% |
| TOTAL | 2,004 | +/-2.2% |

* Data was weighted by region, gender, age and urban/rural split to ensure that the final distributions within the final sample mirror those of the Canadian population according to the latest Census data.

**DIALING DISPOSITION REPORT**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **TOTAL** | **RDD** | **CELL** |
| **Total Numbers Attempted** | **54678** | **24487** | **30191** |
| **Out-of-scope - Invalid** | **24395** | **7419** | **16976** |
| **Unresolved (U)** | **15871** | **7897** | **7974** |
| *No answer/Answering machine* | 15871 | 7897 | 7974 |
| **In-scope - Non-responding (IS)** | **3073** | **1542** | **1531** |
| *Language barrier* | 388 | 265 | 123 |
| *Incapable of completing (ill/deceased)* | 214 | 161 | 53 |
| *Callback (Respondent not available)* | 2471 | 1116 | 1355 |
| **Total Asked** | **11339** | **7629** | **3710** |
| *Refusal* | 8780 | 5922 | 2858 |
| *Termination* | 302 | 185 | 117 |
| **In-scope - Responding units (R)** | **2257** | **1522** | **735** |
| *Completed Interview* | 2004 | 1298 | 706 |
| *NQ - Quota Full* | 191 | 188 | 3 |
| *NQ - Age* | 62 | 36 | 26 |
| **Refusal Rate** | **80.10** | **80.05** | **80.19** |
| **Response Rate** | **7.45** | **8.92** | **5.56** |
| **Incidence** | **88.79** | **85.28** | **96.05** |
|  |  |  |  |
| **LENGTH** | **9.58** | **9.69** | **9.37** |
|  |  |  |  |
| **Field Dates:** |  | **Feb 28 - March 18** | |

# **Appendices**



Questionnaire - English

Hello/Bonjour, my name is \_\_\_\_\_\_\_\_\_ and I am calling from Quorus Consulting on behalf of the Government of Canada. We are conducting a survey related to Canadians’ experiences with services offered by the Government of Canada. Would you prefer that I continue in English or French?  Préférez-vous continuer en français ou en anglais? (***IF NEEDED:*** Je vous remercie. Quelqu'un vous rappellera bientôt pour mener le sondage en français.)

|  |  |  |
| --- | --- | --- |
| English | 1 |  |
| Français | 2 |  |

The survey takes about 10 minutes and your responses will be kept entirely confidential and anonymous. If at any time during the survey you would prefer not to answer a specific question, you are allowed to do so. May I continue?

**IF NEEDED:** Your decision to participate is voluntary and will in no way affect your relationship with the Government of Canada. This call may be monitored or recorded for quality control purposes. This survey is registered with the Marketing Research and Intelligence Association (MRIA) and the information provided will be administered according to the requirements of the Privacy Act.

1. Have I reached you on your cellphone?

|  |  |  |
| --- | --- | --- |
| Yes | 1 |  |
| No | 2 | [SKIP TO S1] |

1. **[IF YES]** Are you in an environment that allows you to comfortably continue with this survey?

|  |  |  |
| --- | --- | --- |
| Yes | 1 |  |
| No | 2 | [RESCHEDULE] |

**S1. TAX\_SCREEN.** We need to speak with a person in your household who is responsible in full or in part for preparing and filing their tax returns or those of other members of your household. If you get your taxes prepared by someone else, we would like to speak with the person in your household who coordinates that. Would you be that person or one of those persons?

|  |  |
| --- | --- |
| Yes | [CONTINUE] |
| No | [ASK TO SPEAK TO ‘ELIGIBLE’ PERSON AND START AGAIN] |
| **[DO NOT READ]** Refused to answer | [THANK AND TERMINATE] |

Tax Complaint Experience

Throughout the survey, we are focusing on your personal income taxes only and even if you get your taxes prepared by someone else, we are interested in your impressions based on your experiences or what you may have read or heard.

**[IF ASKED:**  We are referring to your personal [in Quebec – “Federal”] income taxes, not your [all but QC] GST-HST, corporate, or payroll tax accounts.**]**

1. Which of the following statements applies to you? ***READ LIST***

|  |  |
| --- | --- |
| I HAVE complained to the government about issues or problems related to my federal taxes | 1 |
| I have CONSIDERED complaining to the government about issues or problems related to my federal taxes, but have NOT done so | 2 |
| I have NEVER complained, nor have I considered complaining, to the government about issues or problems related to my federal taxes | 3 |
| **[DO NOT READ]** Prefer not to answer | 99 |

**[IF “I HAVE complained to the government about issues or problems related to my federal** **taxes” CONTINUE; ELSE SKIP TO INSTRUCTION ABOVE Q4]**

1. To whom did you complain about issues or problems related to your federal taxes? ***DO NOT READ LIST – ACCEPT ALL MENTIONS***

|  |  |
| --- | --- |
| Canada Revenue Agency (CRA) | 1 |
| Office of the Taxpayers’ Ombudsman (OTO) | 2 |
| A Member of Parliament (MP) | 3 |
| Finance Canada | 4 |
| 1-800-O-CANADA | 5 |
| Other – please specify | 77 |
| **[DO NOT READ]** Prefer not to answer | 99 |

1. I am going to read you a series of statements about your most recent experience complaining about issues or problems related to your federal taxes. For each statement, please tell me whether you strongly agree, somewhat agree, somewhat disagree or strongly disagree. If the matter has not yet been resolved, please try to provide the best possible answer based on your experience so far.

***SELECT “Matter not yet resolved” ONLY IF RESPONDENT REFUSES TO ANSWER BECAUSE THEIR ISSUE HAS NOT YET BEEN RESOLVED.***

How about… ***(REPEAT SCALE ONLY IF NEEDED)***

**[RANDOMIZE ITEMS A-C]**

1. My issue or problem was dealt with in a reasonable manner
2. Putting aside the outcome of my complaint, I feel that my issue or problem was dealt with in a fair manner
3. My issue or problem was resolved within a reasonable amount of time
4. I was satisfied with the way in which my issue or problem was resolved

Strongly agree 1

Somewhat agree 2

**[DO NOT READ]** Neither agree nor disagree / Neutral 3

Somewhat disagree 4

Strongly disagree 5

**[DO NOT READ]** Matter not yet resolved 98

**[DO NOT READ]** Prefer not to answer 99

**[IF “considered complaining but did not” IN Q1, CONTINUE; ELSE SKIP TO Q5]**

1. You say that you considered complaining to a government official about issues or problems related to your federal taxes, but did not do so. Can you briefly explain why you did not complain?

***PROBE AS NEEDED***: Was there any other reason?

RECORD VERBATIM 77

Prefer not to answer 99

1. For each of the following statements, please tell me whether you strongly agree, somewhat agree, somewhat disagree or strongly disagree.

How about… ***(REPEAT SCALE ONLY IF NEEDED)***

**[RANDOMIZE ITEMS]**

1. If I complained to the Government of Canada about an issue or problem with my taxes, I would trust that the outcome would be fair
2. In general, it is more trouble to complain to the Government of Canada about a tax issue or problem than it is worth
3. It is difficult to complain to the Government of Canada about a tax issue or problem

Strongly agree 1

Somewhat agree 2

**[DO NOT READ]** Neither agree nor disagree / Neutral 3

Somewhat disagree 4

Strongly disagree 5

**[DO NOT READ]** Prefer not to answer 99

**[IF “Strongly agree” OR “Somewhat agree” TO “It is difficult to complain to the Government of Canada about a tax issue or problem”, CONTINUE; ELSE SKIP TO Q7]**

1. What makes you say that it is difficult to complain to the Government of Canada about a tax issue or problem?

***PROBE AS NEEDED***: Is there anything else that makes you say that?

RECORD VERBATIM 77

Prefer not to answer 99

1. Suppose that you had made a complaint to the Canada Revenue Agency and felt that your complaint had not been addressed fairly. As far as you know, does the taxpayer have any recourse or anywhere to appeal to, or does the CRA have the final word? ***REPEAT LIST ONLY IF NEEDED***

Taxpayer has recourse 1

CRA has the final word 2

**[DO NOT READ]** Don’t know / Has no idea 99

**[IF TAXPAYER HAS RECOURSE OR DK/NA, CONTINUE; ELSE SKIP TO Q9]**

1. Where, if anywhere, can the taxpayer go to follow up on their complaint? ***DO NOT READ LIST – ACCEPT ALL MENTIONS - PROBE FOR SPECIFIC ORGANIZATION AND/OR LOCATION AND/OR WEBSITE***

|  |  |
| --- | --- |
| Canada Revenue Agency (CRA) | 1 |
| Office of the Taxpayers’ Ombudsman (OTO) | 2 |
| A Member of Parliament (MP) | 3 |
| Finance Canada | 4 |
| 1-800-O-CANADA | 5 |
| Their lawyer | 6 |
| Other – please specify | 77 |
| **[DO NOT READ]** Don’t know / Not sure | 98 |
| **[DO NOT READ]** Prefer not to answer | 99 |

Awareness and Use of Ombudsmen

1. Before today, had you ever heard the term “ombudsman”?

Yes 1

No 2 **GO TO Q11**

1. If a friend had asked you earlier today to describe for them the role of an ombudsman, how confident would you have been giving them an explanation? Would you have been… ***READ LIST***

Very confident 1

Somewhat confident 2

**[DO NOT READ]** Neutral 3

Not very confident 4

Not at all confident 5

**[DO NOT READ]** Prefer not to answer 99

1. As you may know, there are a number of organizations that Canadians can contact if they feel their complaint towards a public or private sector service provider is not being addressed – this kind of organization is called an ombudsman. Have you ever contacted or used the services of an ombudsman, any ombudsman, to help you resolve an issue, any issue?

***NOTE: The issue does not need to have been tax related – it can be any issue at all.***

Yes 1

No 2

Not sure / Can’t remember 99

Awareness and Use of the OTO

1. Before today, had you heard, seen or read anything about the following Canadian ombudsmen?

How about the… ***(REPEAT SCALE ONLY IF NEEDED)***

**[RANDOMIZE ITEMS]**

1. Office of the Procurement Ombudsman
2. Office of the Veterans Ombudsman
3. Office of the Federal Ombudsman for Victims of Crime
4. Office of the Correctional Investigator of Canada
5. Office of the Ombudsman for the Department of National Defence and the Canadian Forces
6. Health Canada – Food and Drugs Act Liaison Office
7. **[SKIP IF OTO MENTIONED IN Q2 OR Q8]** Office of the Taxpayers’ Ombudsman
8. Commissioner for Complaints for Telecommunications Services

Yes, clearly 1

Yes, vaguely 2

Not at all 3

**[DO NOT READ]** Prefer not to answer 99

1. Did you know there was such a thing as a Taxpayers Bill of Rights?

Yes 1

No 2

**[IF “Yes, clearly” OR “Yes, vaguely” FOR OTO AT Q12 OR OTO MENTIONED IN Q2 OR Q8, CONTINUE; ELSE SKIP TO Q21]**

1. You have indicated that you have either used or heard of the Office of the Taxpayers’ Ombudsman - how did you first hear about them?

***PROBE AS NEEDED***: How else did you hear about them?

RECORD VERBATIM 77

Can’t remember 98

Prefer not to answer 99

**[SKIP Q15 IF Q1=2 “Have CONSIDERED complaining” OR Q1=3 “Have NEVER complained”]**

1. Have you ever had an unresolved complaint with the CRA?

Yes 1

No 2

Not sure / Can’t remember 99

1. **[IF YES]** And did the last contacted CRA representative inform you about the Taxpayers’ Ombudsman as a last option of reprisal every time you had an unresolved complaint, most times, rarely or never?

|  |  |
| --- | --- |
| Every time | 1 |
| Most times | 2 |
| Rarely | 3 |
| Never | 4 |
| **[DO NOT READ]** Don’t know / Not sure | 98 |
| **[DO NOT READ]** Prefer not to answer | 99 |

1. And specifically considering the past year or so, have you seen, read or heard about the Office of the Taxpayers’ Ombudsman through newspaper, TV, radio, online, or any other information sources? ***DO NOT READ LIST – ACCEPT ALL MENTIONS***

***PROBE AS NEEDED***: Have you heard about them any other way over the past year or so?

Has not seen, read or heard of them over past year 1

TV 2

Radio 3

Newspapers 4

Online 5

Other sources – please specify 77

Can’t remember 98

Prefer not to answer 99

1. **[SKIP IF OTO MENTIONED IN Q2] [SKIP Q15 IF Q1=2 “Have CONSIDERED complaining” OR Q1=3 “Have NEVER complained”]** As you may know, the Office of the Taxpayers’ Ombudsman was set up by the Government of Canada to review complaints about service provided by the Canada Revenue Agency (CRA). Have you ever contacted the Office of the Taxpayers’ Ombudsman about an unresolved complaint or dispute with the CRA or for any other reason?

Yes 1

No 2

Not sure / Can’t remember 99

1. For each of the following statements, please tell me whether you strongly agree, somewhat agree, somewhat disagree or strongly disagree. How about… ***(REPEAT SCALE ONLY IF NEEDED)***
2. **[ASK ONLY IF USED OTO IN Q2 OR Q18]** It was easy to access the Office of the Taxpayers’ Ombudsman
3. The Office of the Taxpayers’ Ombudsman uses effective methods to raise awareness of its services
4. The Office of the Taxpayers’ Ombudsman provides a valuable service to Canadian taxpayers.

Strongly agree 1

Somewhat agree 2

**[DO NOT READ]** Neither agree nor disagree / Neutral 3

Somewhat disagree 4

Strongly disagree 5

**[DO NOT READ]** Prefer not to answer 99

1. The Taxpayers’ Ombudsman provides a number of services to Canadian taxpayers – please let me know the extent to which you feel you are familiar with each of the following roles: How about… ***(REPEAT SCALE ONLY IF NEEDED)***
2. They address individual service complaints about the CRA
3. They undertake examinations and reviews to potentially identify existing or emerging issues within CRA that have a negative impact on taxpayers.
4. They make recommendations to the CRA and to the Minister to influence change.

Very familiar 1

Somewhat familiar 2

Not familiar 3

**[DO NOT READ]** Prefer not to answer 99

**[SKIP IF USED OTO IN Q2 OR Q18]**

1. **[READ INTRO IF NOT AWARE OF OTO IN Q8 AND NOT AWARE OF OTO IN Q12 AND Q18 WAS NOT ASKED:** The Office of the Taxpayers’ Ombudsman was set up by the Government of Canada to review complaints about service provided by the Canada Revenue Agency (CRA).]

In the event you had an unresolved complaint with CRA, would you contact the Office of the Taxpayers’ Ombudsman?

Yes 1 **SKIP TO Q23**

No 2

Not sure / Don’t know 99

1. Please explain the main reasons you would not contact the Taxpayers’ Ombudsman?

RECORD VERBATIM 77

Don’t know/ Not sure 99

1. If you wanted to reach the Office of the Taxpayers’ Ombudsman, what method of contact would you be most likely to use? ***DO NOT*** ***READ LIST – SINGLE MENTION***

**IF RESPONDENTS SAYS “INTERNET”, PROBE FOR SPECIFICS – WHERE WOULD THEY START?**

Telephone directly 1

Go to their website 2

1-800 O-CANADA 3

Would ask their accountant to contact the OTO 4

Other - Specify 77

Don’t know/ Not sure 99

Demographics

We have just a few final demographic questions that will be used to help us analyze the survey results.

1. Which of the following best represents how your 2016 income tax return was prepared? ***READ LIST – SINGLE MENTION***

01 - You prepared it on your own.

02 - You prepared it with the assistance of a family member or a friend.

03 - It was prepared by a volunteer through the Community Volunteer Income Tax Program.

04 - It was prepared by an accountant or a tax preparation company such as H&R Block.

**[DO NOT READ]**  05 - I did not submit an income tax return in 2016

**[DO NOT READ]**  99 – CAN’T REMEMBER / REFUSE

1. In what year were you born?

[Record year – XXXX]

**IF PREFERS NOT TO PROVIDE A PRECISE BIRTH YEAR, ASK:** Would you be willing to tell me in which of the following age categories you belong?

|  |  |
| --- | --- |
| 18 to 34 | 1 |
| 35 to 49 | 2 |
| 50 to 54 | 3 |
| 55 to 64 | 4 |
| OR 65 or older? | 5 |
| **[DO NOT READ]** Refused | 99 |

1. What is the highest level of formal education that you have completed? ***READ LIST***

|  |  |
| --- | --- |
| Grade 8 or less | 1 |
| Some high school | 2 |
| High School diploma or equivalent | 3 |
| Registered Apprenticeship or other trades certificate or diploma | 4 |
| College, CEGEP or other non-university certificate or diploma | 5 |
| University certificate or diploma below bachelor's level | 6 |
| Bachelor's degree | 7 |
| Post graduate degree above bachelor's level | 8 |
| **[DO NOT READ]** Prefer not to answer | 99 |

1. What language do you speak most often at home? ***READ LIST — ACCEPT ALL THAT APPLY***

|  |  |
| --- | --- |
| English | 1 |
| French | 2 |
| Other, please specify: \_\_\_\_\_ | 77 |
| **[DO NOT READ]** Don’t know/Refused | 99 |

1. 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 – SINGLE MENTION***

|  |  |
| --- | --- |
| Under $20,000 | 1 |
| $20,000 to just under $40,000 | 2 |
| $40,000 to just under $60,000 | 3 |
| $60,000 to just under $80,000 | 4 |
| $80,000 to just under $100,000 | 5 |
| $100,000 to just under $150,000 | 6 |
| $150,000 and above | 7 |
| **[DO NOT READ]** Refused | 99 |

1. **And could you please provide me with the first three digits of your postal code:**

**\_\_ \_\_ \_\_ [FORMAT A1A]**

|  |  |
| --- | --- |
| **[DO NOT READ]** Refused | 99 |

1. **Gender** [Do not ask: record based on interviewer observation]

Those are all the questions we had for you – thank you very much for your time and have a great day!