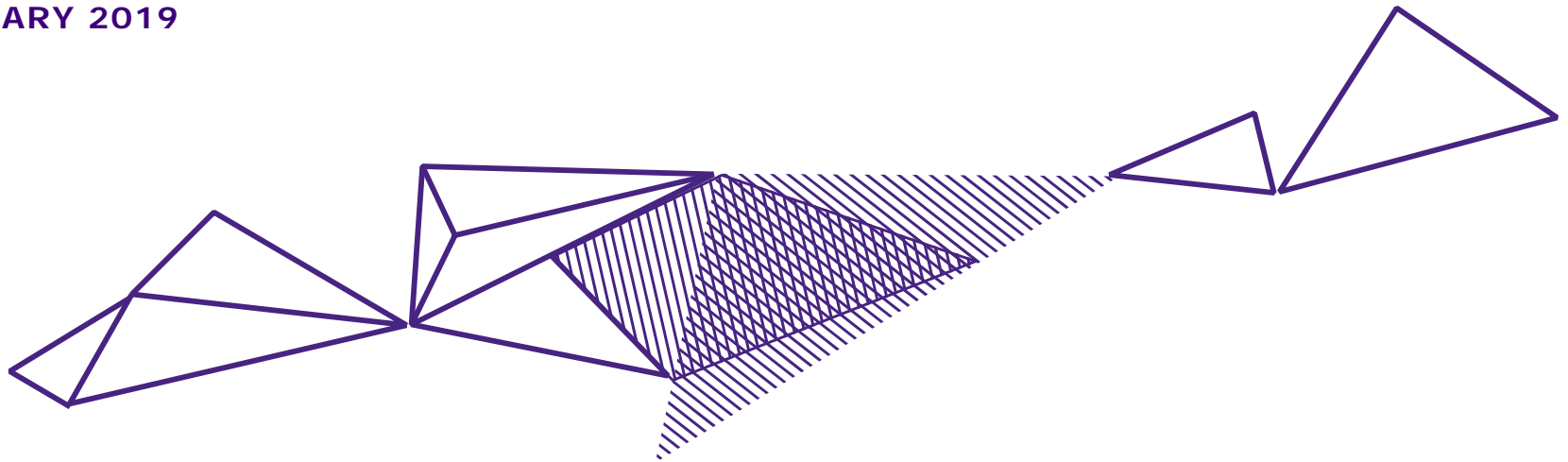


Canada Revenue Agency 2018 Annual Corporate Research Topline Quantitative Results -- Business and Tax Intermediary

FEBRUARY 2019



OBJECTIVES

The Canada Revenue Agency (CRA) requires data on corporate-wide issues to provide public opinion context for:

- Strategic planning and reporting; and
- Tailoring of corporate communications.

Research was designed and conducted with the general public, business decision makers and tax intermediaries to gauge:

- overall perceptions of the CRA;
- experience with income tax filing;
- perceptions of contacts and dealings with the CRA
- methods of contact; and
- demographics.

METHODOLOGY

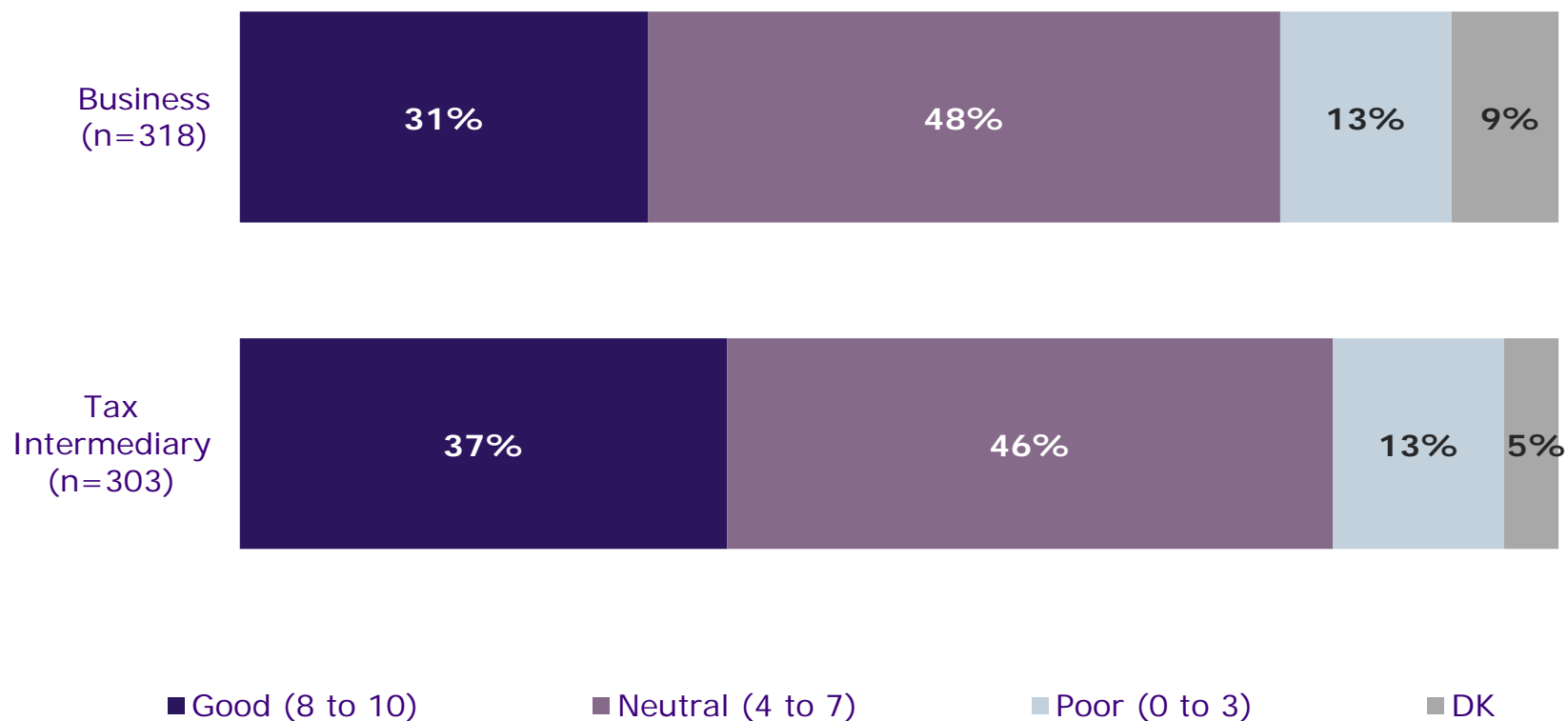
- 318 online surveys with business decision-makers
- 303 online surveys with tax intermediaries
- Conducted from January 24-30, 2019
- This report presents the results from the survey with business decision-makers and tax intermediaries
 - Findings from the general public survey are presented under separate cover

Overall Perceptions of CRA

OVERALL PERFORMANCE OF CRA

QB1 On a scale of 0 to 10 where 0 means “terrible” and 10 means “excellent”, how would you rate the overall performance of the Canada Revenue Agency (CRA)?

Base: all respondents



TOP REASONS FOR PERFORMANCE RATING (4% OR MORE MENTIONS - TOTAL SAMPLE)

QB2 Why do you rate the performance of the CRA as (RESPONSE FROM B1) out of 10?

Base: those who provided a valid response at QB1

	Good (8 to 10)	Neutral (4 to 7)	Poor (0 to 3)
Positive mentions (net)	69%	21%	-
Good/no complaints	34%	9%	-
Good/timely/efficient service	16%	3%	-
Helpful/attentive	8%	3%	-
Professional/knowledgeable	7%	3%	-
Negative mentions (net)	12%	50%	85%
Long phone wait/hard to get right people	5%	12%	15%
Slow service	1%	7%	12%
Inconsistent responses to questions	1%	6%	15%
Audit guidelines confusing/complicated	-	6%	9%
Changing rules without documentation	1%	4%	10%
Neutral mentions (net)	8%	18%	8%
They are okay	1%	10%	1%

AGREEMENT WITH ATTRIBUTES: BUSINESS

QB3 On a scale of 0 to 10, where 0 means “completely disagree” and 10 means “completely agree”, based on your general impressions of the CRA, how would you rate the following statements about the CRA?

Base: all business respondents (n=318)



AGREEMENT WITH ATTRIBUTES: INTERMEDIARY

QB3 On a scale of 0 to 10, where 0 means “completely disagree” and 10 means “completely agree”, based on your general impressions of the CRA, how would you rate the following statements about the CRA?

Base: all tax intermediary respondents (n=303)

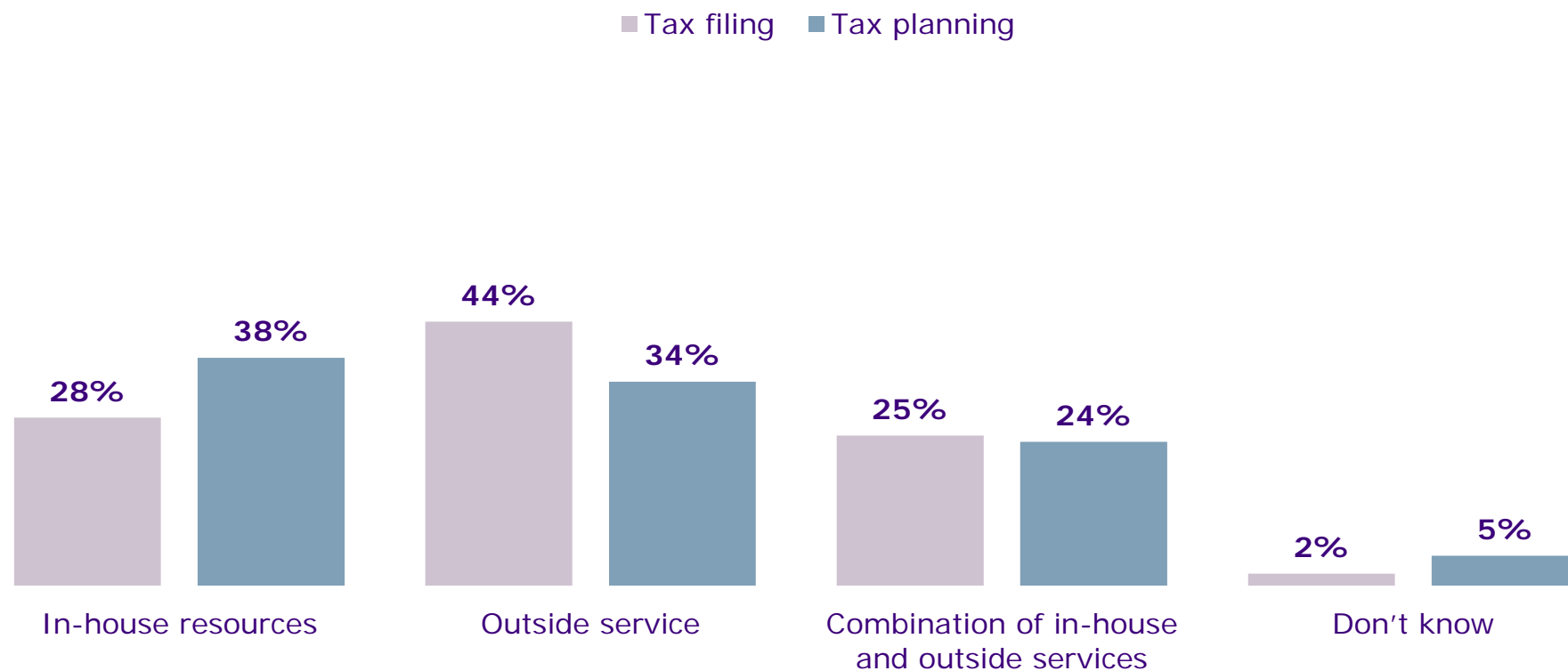




Income Tax Filing and Planning

RESOURCES USED FOR FILING AND TAX PLANNING

QC1 When filing business income taxes, does your business use:
QC2 And when it comes to tax planning, does your business use...
Base: all business respondents (n=318)



Experience with CRA - Contacts

CONTACTED CRA LAST 12 MONTHS AND METHOD

QD1 In the last 12 months, have you contacted the CRA for business purposes, other than sending a business tax return?

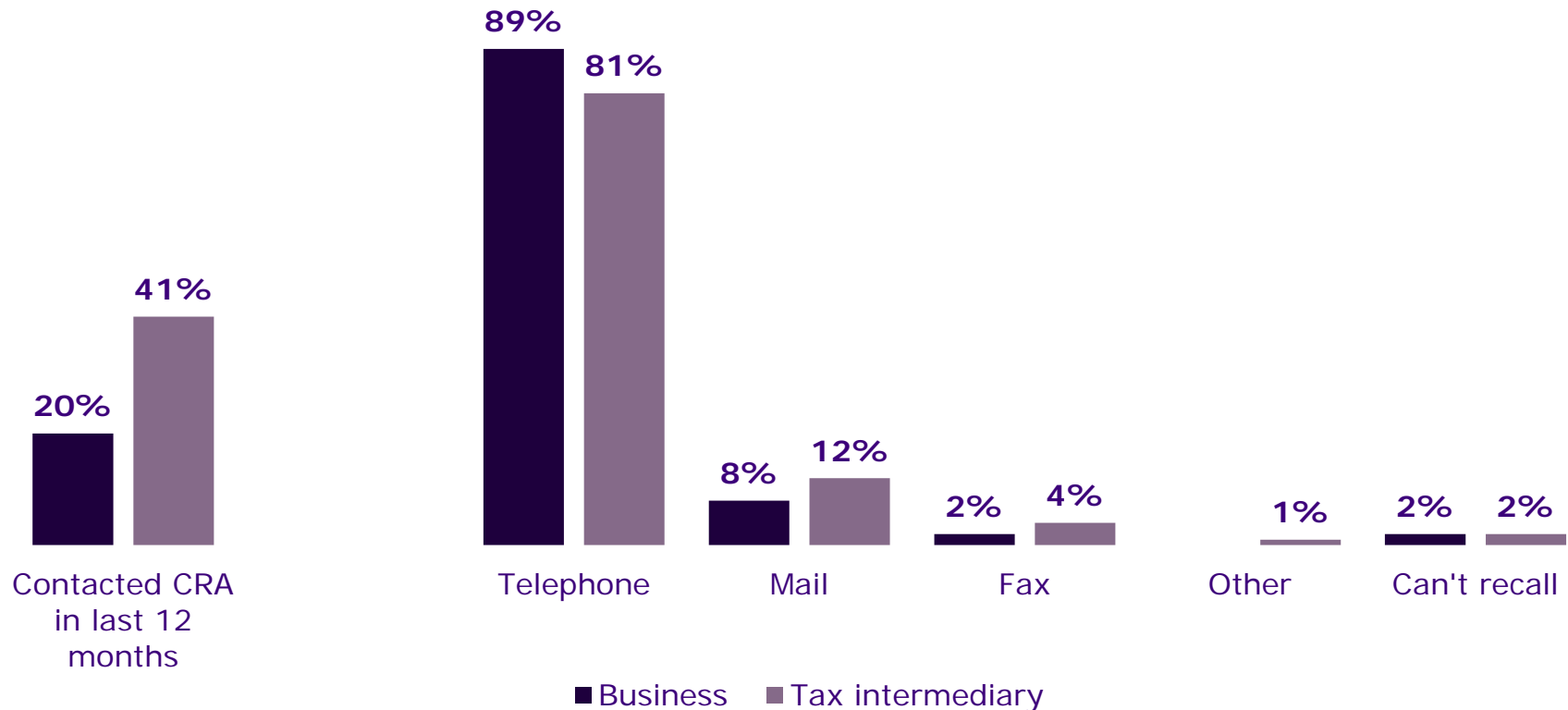
Base: all respondents

QD3 In which way did you most recently contact the CRA?

SUBSAMPLE: Those who contacted the CRA in the past 12 months

Business: (n=63)

Tax intermediary: (n=123)



ISSUES ENCOUNTERED CONTACTING CRA:

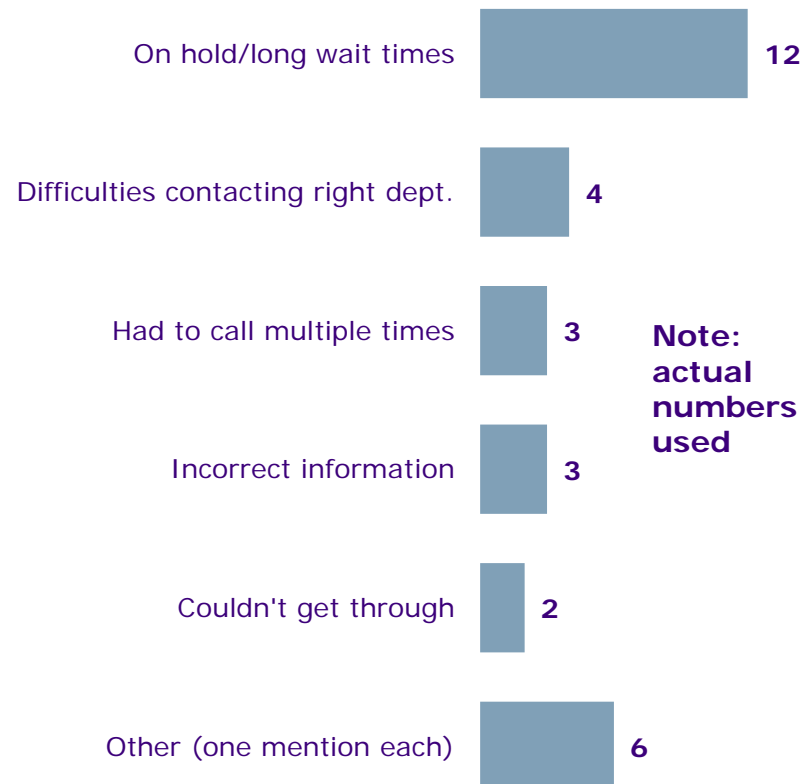
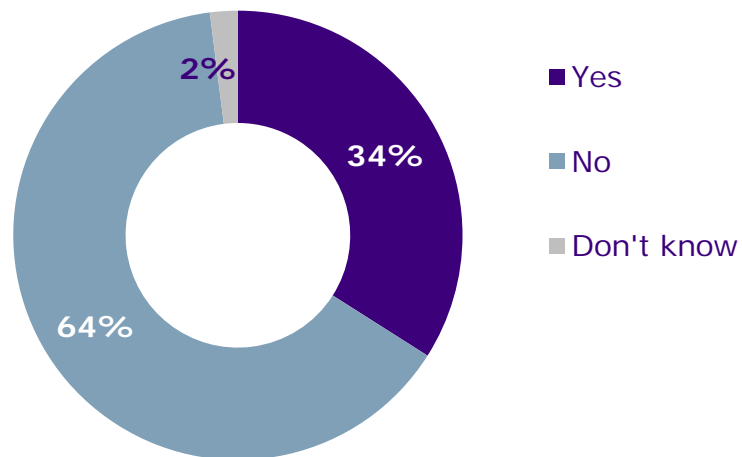
BUSINESS

QSM5 Did you have any problems accessing the CRA during your most recent contact by phone?

SUBSAMPLE: Those who contacted the CRA by telephone in the past 12 months (n=56)

QSM6 What problem(s) did you encounter?

SUBSAMPLE: Those who experienced an issue when contacting CRA by telephone (n=19 NOTE VERY SMALL BASE – ACTUAL NUMBERS USED)



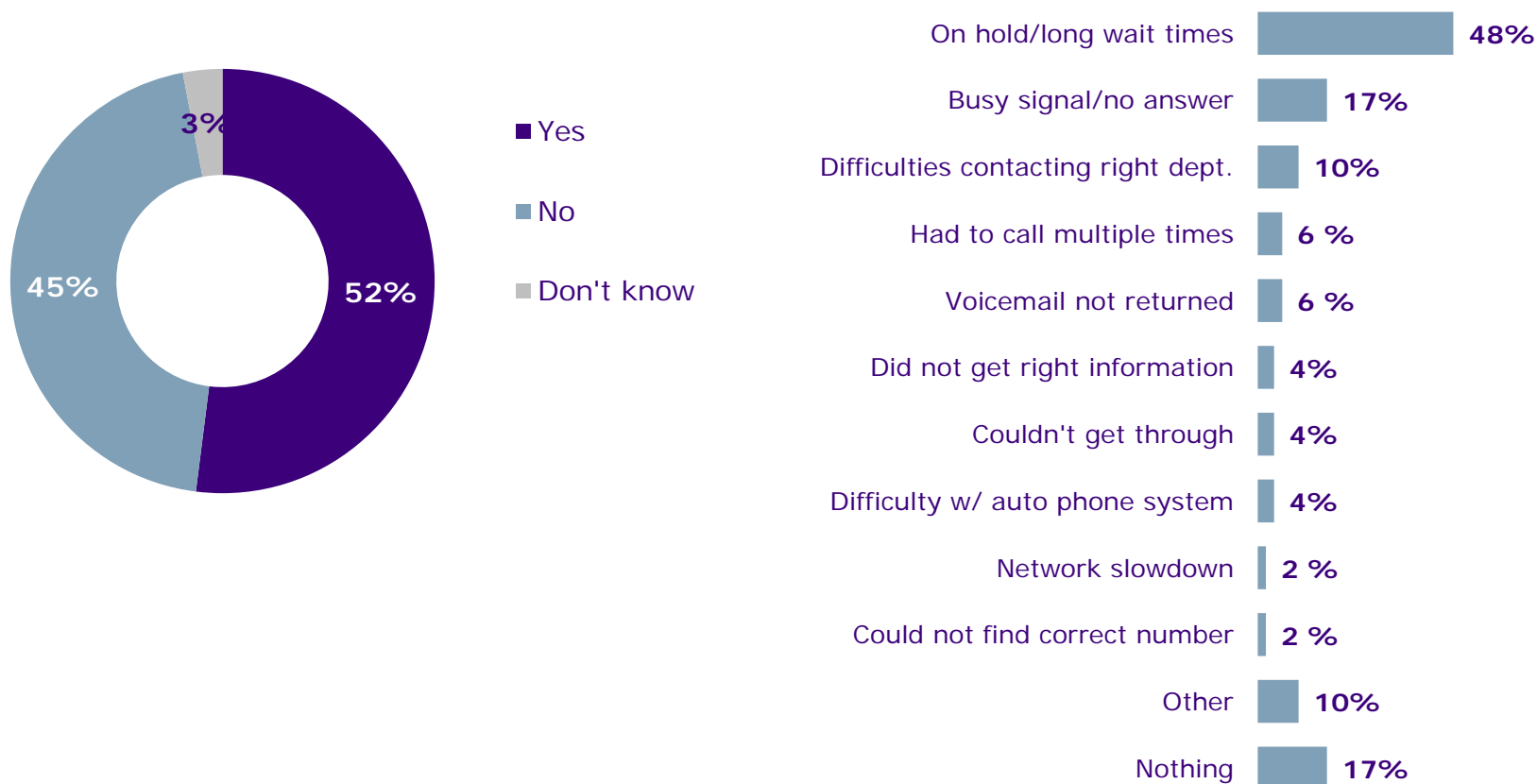
ISSUES ENCOUNTERED CONTACTING CRA: INTERMEDIARY

QSM5 Did you have any problems accessing the CRA during your most recent contact by phone?

SUBSAMPLE: Those who contacted the CRA by telephone in the past 12 months (n=133)

QSM6 What problem(s) did you encounter?

SUBSAMPLE: Those who experienced an issue when contacting CRA by telephone (n=52)



PURPOSE OF MOST RECENT CONTACT

QD4 What was the purpose of your most recent contact?

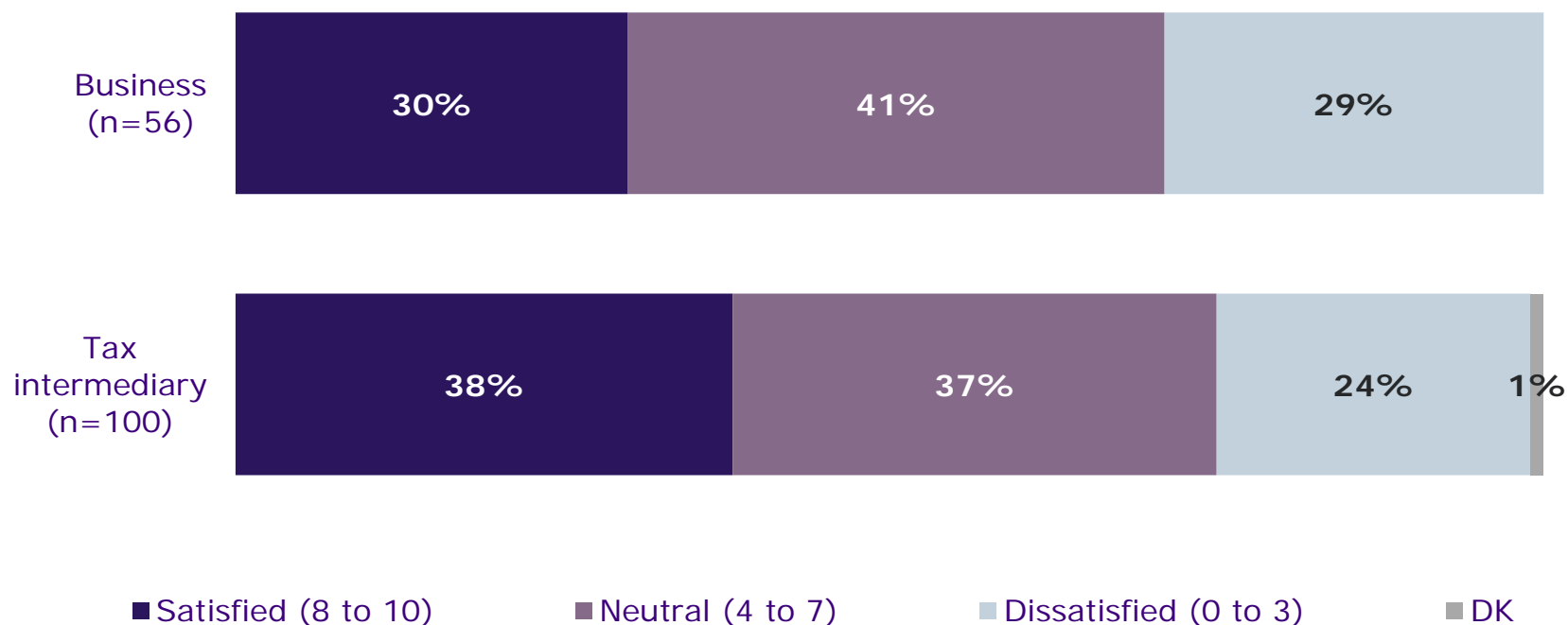
SUBSAMPLE: Those who contacted the CRA in the past 12 months



SATISFACTION WITH TIME TO OBTAIN SERVICE

QSM7 On a scale of 0 to 10 where 0 means “completely dissatisfied” and 10 means “completely satisfied”, how satisfied are you with the amount of time it took to get service during this most recent contact by phone?

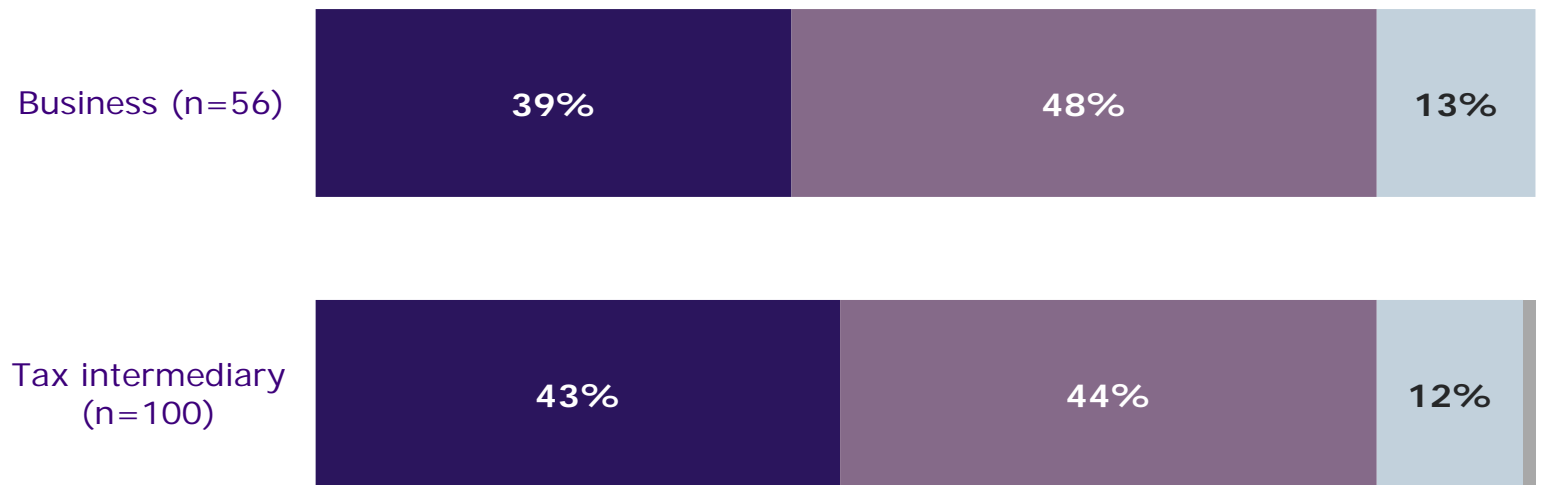
SUBSAMPLE: Those who contacted the CRA in the past 12 months by telephone



KNOWLEDGE OF STAFF: PHONE

QSM8 Based on the service you received from the CRA during this most recent contact by phone, and using a scale from 0 to 10 where 0 means “not at all knowledgeable” and 10 means “extremely knowledgeable”, how would you rate the level of knowledge of the CRA employee(s) you spoke to?

SUBSAMPLE: Those who contacted the CRA in the past 12 months by telephone

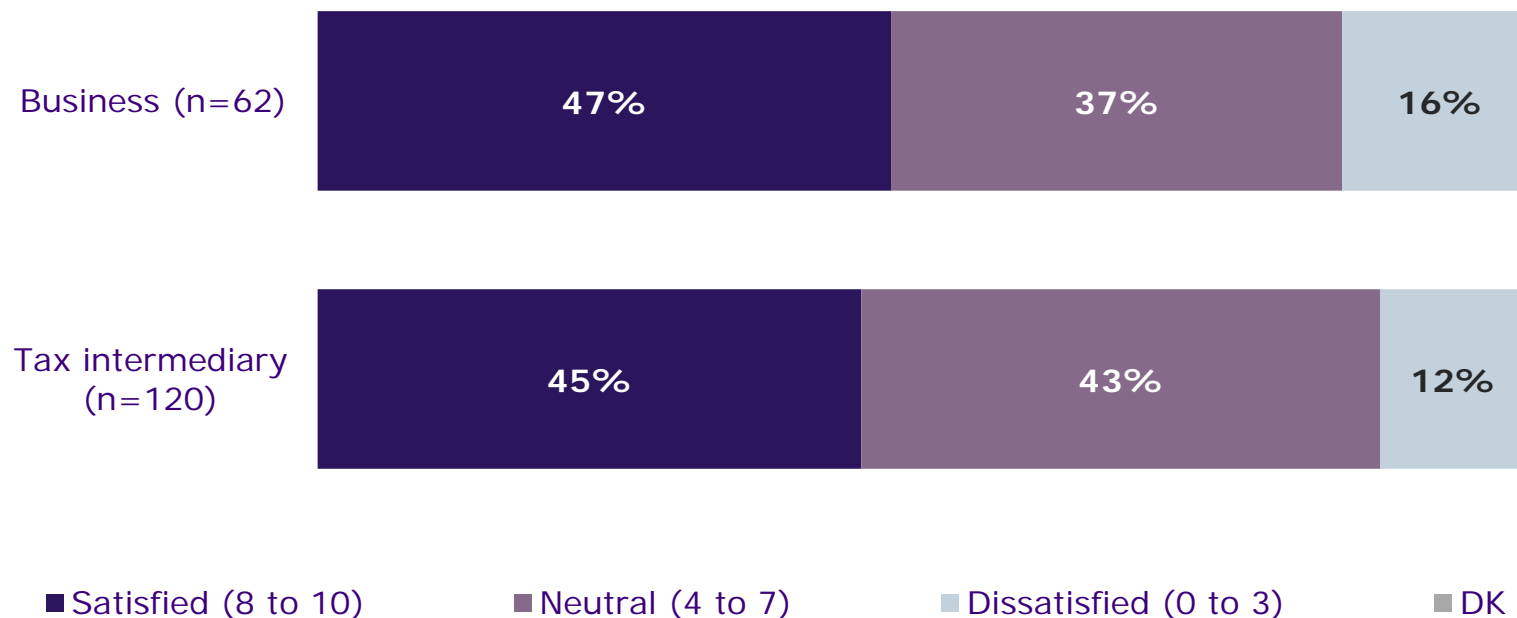


■ Knowledgeable (8 to 10) ■ Neutral (4 to 7) ■ Not knowledgeable (0 to 3) ■ DK

QUALITY OF SERVICE

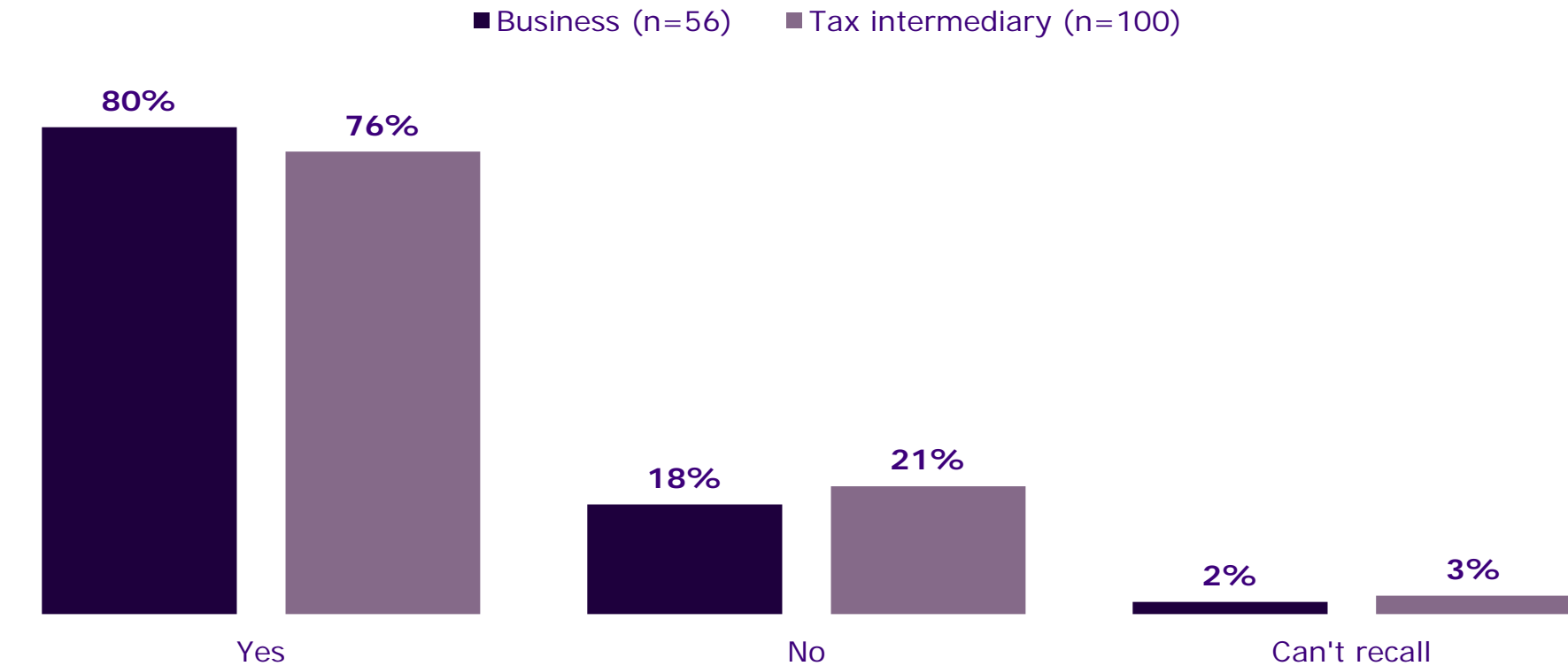
QD5 On a scale of 0 to 10 where 0 means “completely dissatisfied” and 10 means “completely satisfied”, how satisfied are you with the overall quality of the service you received when you last contacted the CRA by (INSERT RESPONSE FROM D3)?

SUBSAMPLE: Those who contacted the CRA in the past 12 months



RECEIVED WHAT THEY NEEDED

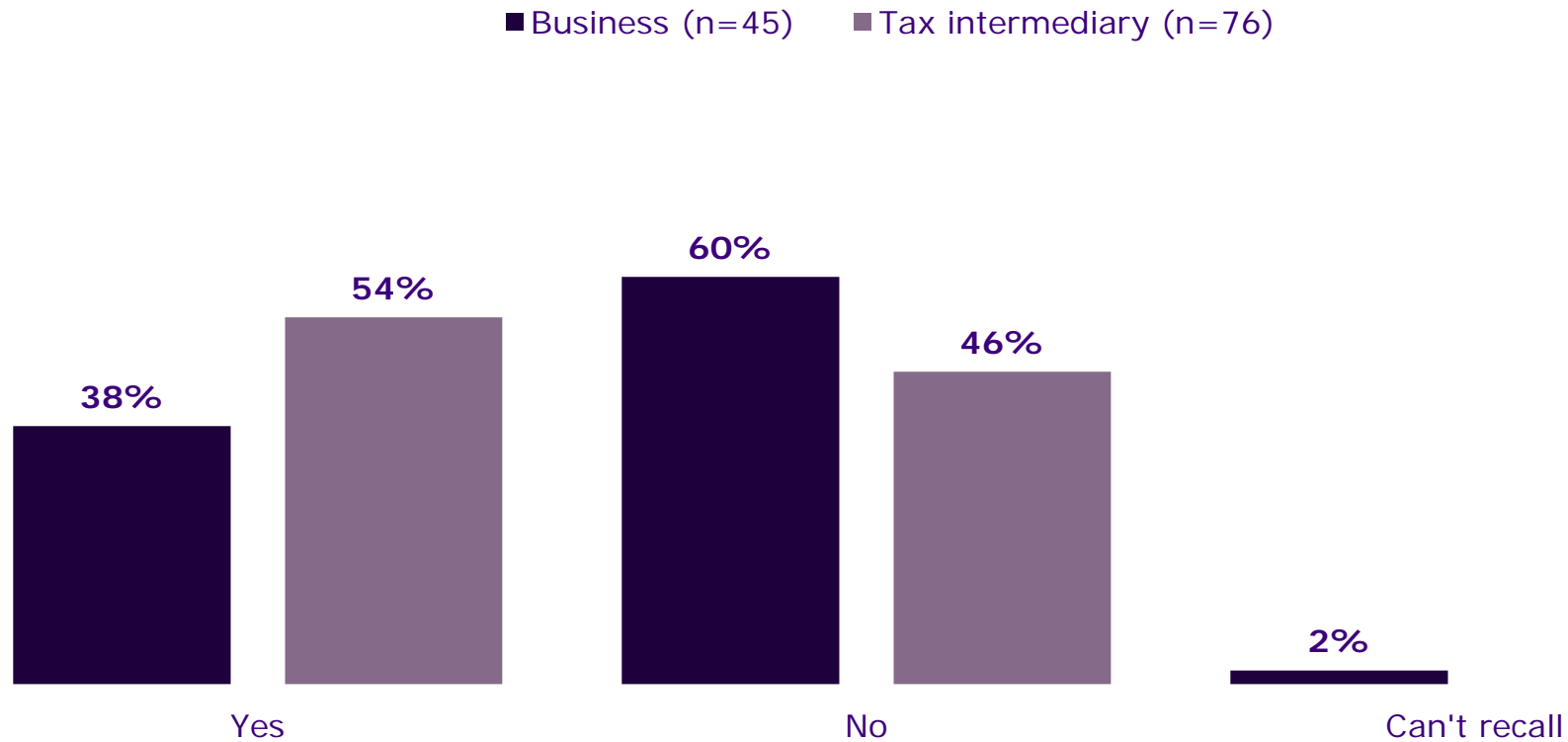
QD6 Did you get what you needed from the CRA on this particular occasion?
SUBSAMPLE: Those who contacted the CRA in the past 12 months by telephone



EFFORT TO GET WHAT WAS NEEDED

Q6a Did you have to call more than once to get what you needed?

SUBSAMPLE: Those who contacted the CRA in the past 12 months by telephone and got what they needed

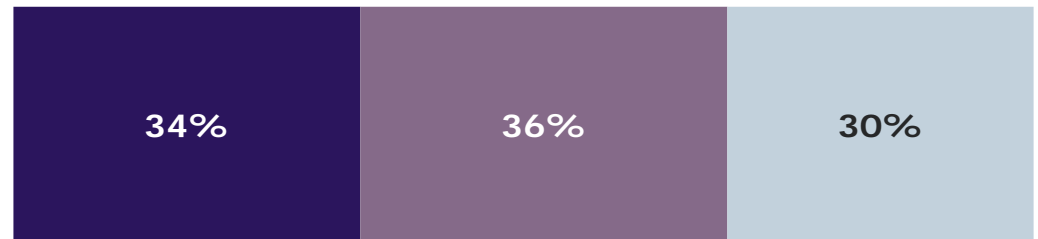


AGREEMENT WITH STATEMENTS: BUSINESS

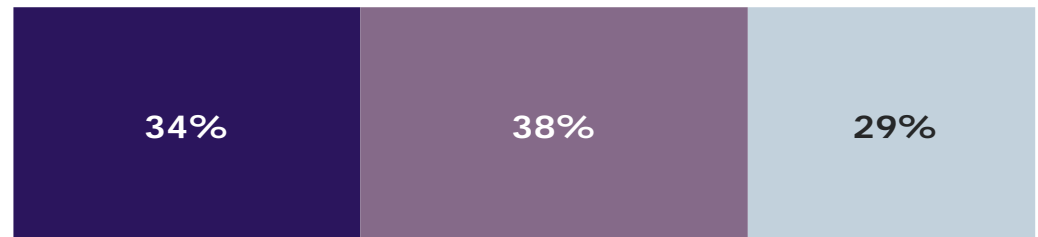
QSM9 Following your most recent contact with the CRA by phone, to what extent do you agree or disagree with the following statements? Please use a scale from 0 to 10 where 0 means “completely disagree” and 10 means “completely agree”.

SUBSAMPLE: Those who contacted the CRA in the past 12 months by telephone (n=56)

I feel like the CRA cared about my unique situation



The CRA made me feel like a valued client



■ Agree (8 to 10)

■ Neutral (4 to 7)

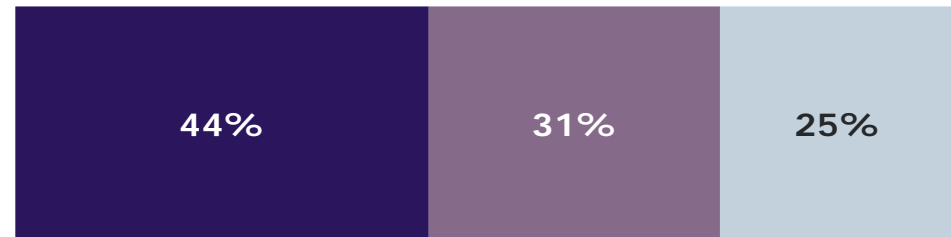
■ Disagree (0 to 3)

AGREEMENT WITH STATEMENTS: INTERMEDIARY

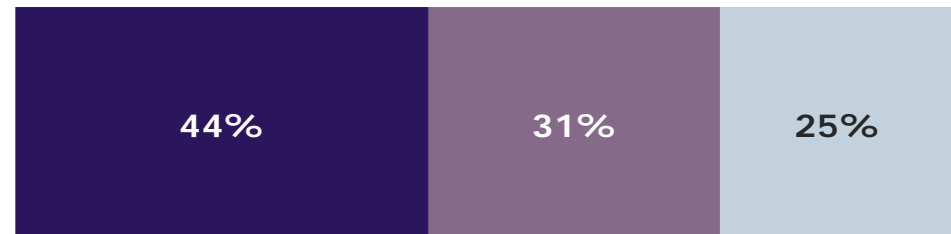
QSM9 Following your most recent contact with the CRA by phone, to what extent do you agree or disagree with the following statements? Please use a scale from 0 to 10 where 0 means “completely disagree” and 10 means “completely agree”.

SUBSAMPLE: Those who contacted the CRA in the past 12 months by telephone (n=100)

I feel like the CRA cared about my unique situation



The CRA made me feel like a valued client



■ Agree (8 to 10)

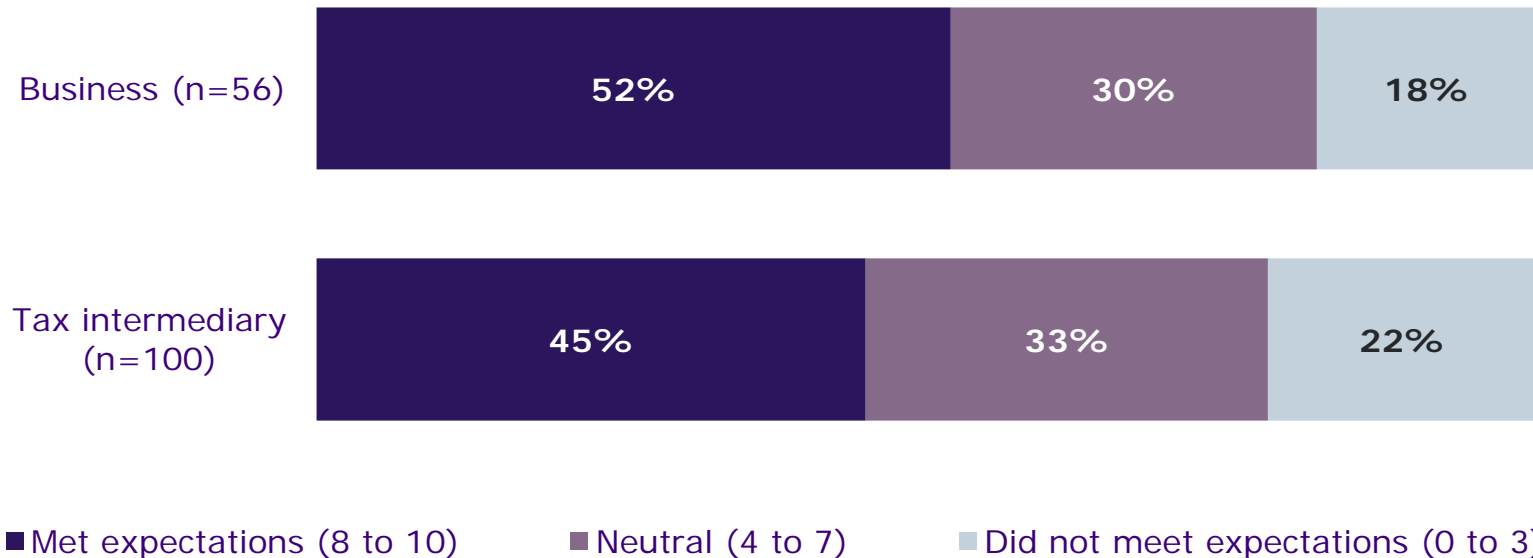
■ Neutral (4 to 7)

■ Disagree (0 to 3)

IF SERVICE MET EXPECTATIONS

QSM10 Using a scale of 0 to 10 where 0 means “not at all” and 10 means “completely”, to what extent would you say the service you received met your expectations?

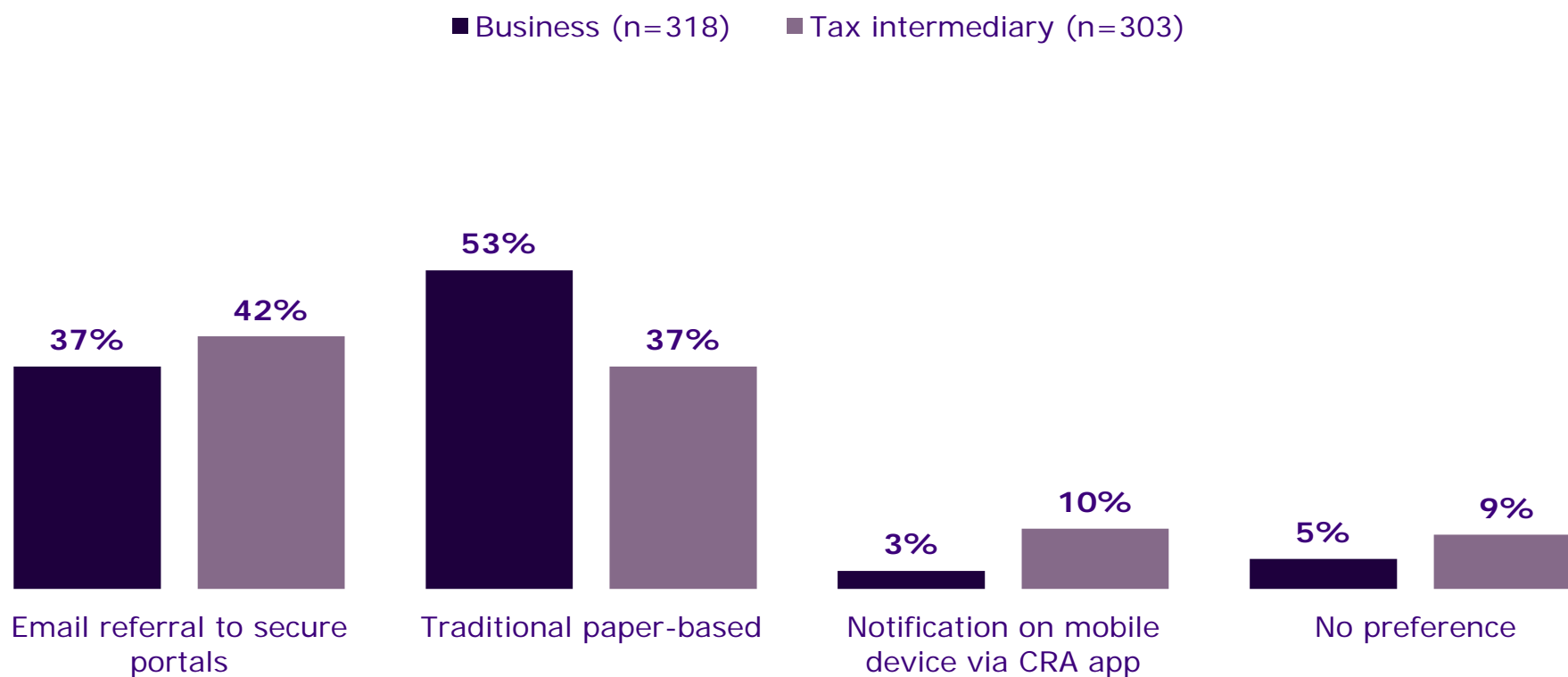
SUBSAMPLE: Those who contacted the CRA in the past 12 months by telephone



PREFERRED METHOD FOR RECEIVING INFORMATION

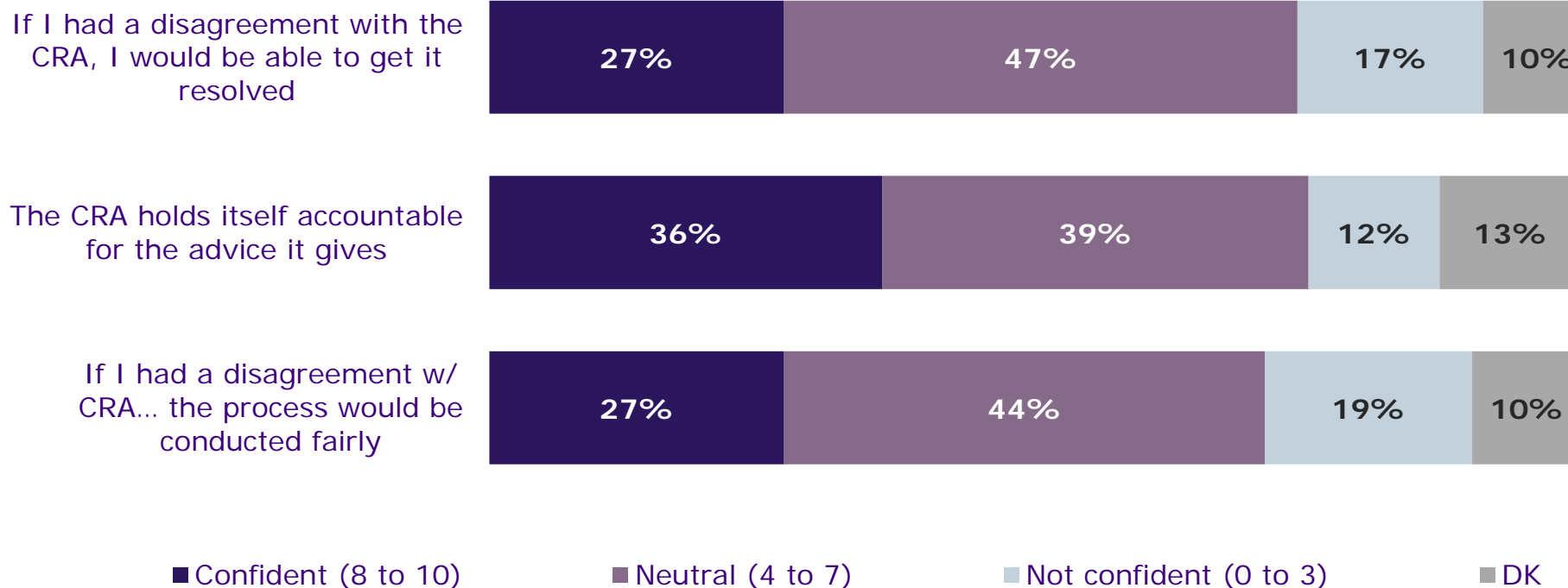
QSM12 If the CRA needed to send you information, which of the following would you prefer?
respondents

Base: all



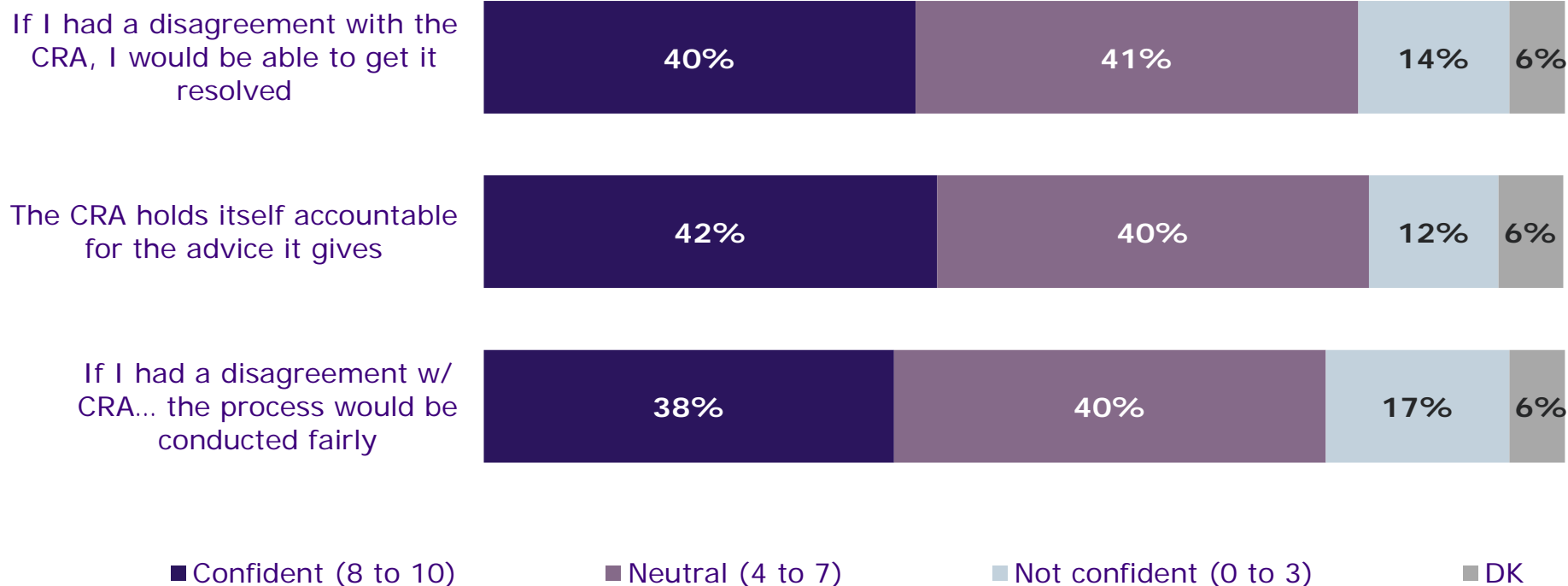
CONFIDENCE IN CRA TO RESOLVE ISSUES: BUSINESS

QSM13 Using a scale from 0 to 10 where 0 means “not at all confident” and 10 means “extremely confident”, please state your level of confidence in the CRA in regards to the following statements:
Base: all business respondents (n=318)



CONFIDENCE IN CRA TO RESOLVE ISSUES: INTERMEDIARY

QSM13 Using a scale from 0 to 10 where 0 means “not at all confident” and 10 means “extremely confident”, please state your level of confidence in the CRA in regards to the following statements:
Base: all tax intermediary respondents (n=303)



AGREEMENT WITH STATEMENTS: BUSINESS

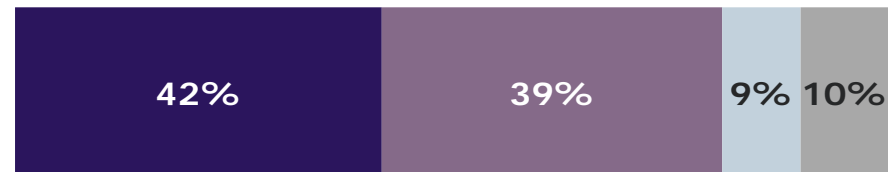
QSM14 Based on your general impressions of the CRA, whether from your business experience or from what you have seen, read or heard, to what extent do you agree or disagree with the following statements?

Base: all business respondents (n=318)

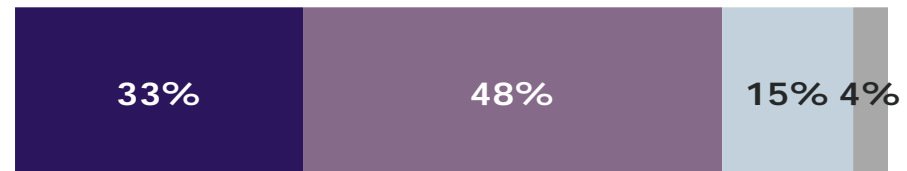
When contact CRA by phone, able to receive service in Official Language of choice



CRA assumes businesses report taxes accurately unless evidence of the contrary



I feel well informed about the services the CRA has to offer



■ Agree (8 to 10)

■ Neutral (4 to 7)

■ Disagree (0 to 3)

■ DK

AGREEMENT WITH STATEMENTS: INTERMEDIARY

QSM14 Based on your general impressions of the CRA, whether from your business experience or from what you have seen, read or heard, to what extent do you agree or disagree with the following statements?
Base: all intermediary respondents (n=303)

When contact CRA by phone, able to receive service in Official Language of choice



CRA assumes businesses report taxes accurately unless evidence of the contrary



I know how to access tax benefits/credits clients are entitled to



I feel well informed about the services the CRA has to offer



■ Agree (8 to 10)

■ Neutral (4 to 7)

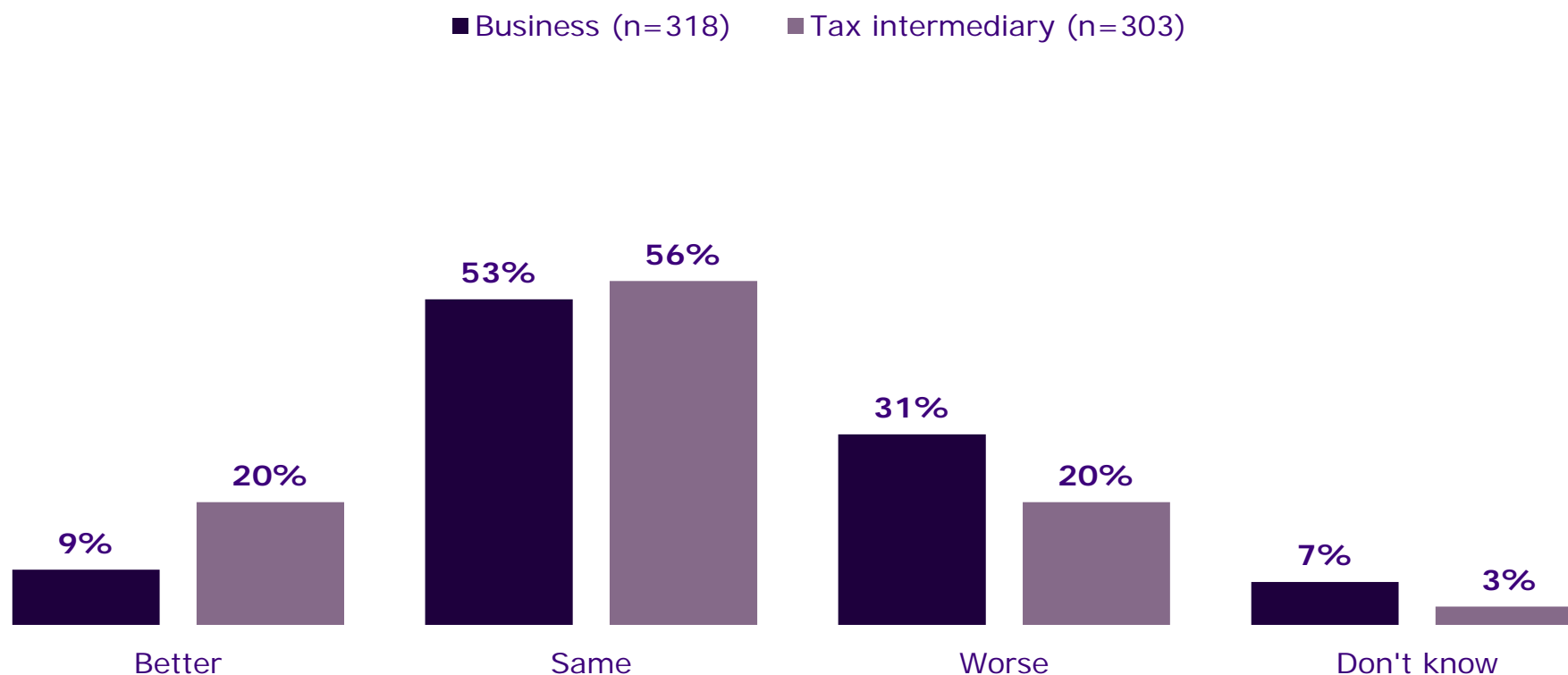
■ Disagree (0 to 3)

■ DK/not contacted

SERVICE COMPARISON: FINANCIAL INSTITUTIONS

QD7a Based on your experience, how would you compare CRA's level of service with the service you might receive from financial institutions with which you currently do business, e.g. banks, credit unions, insurance company

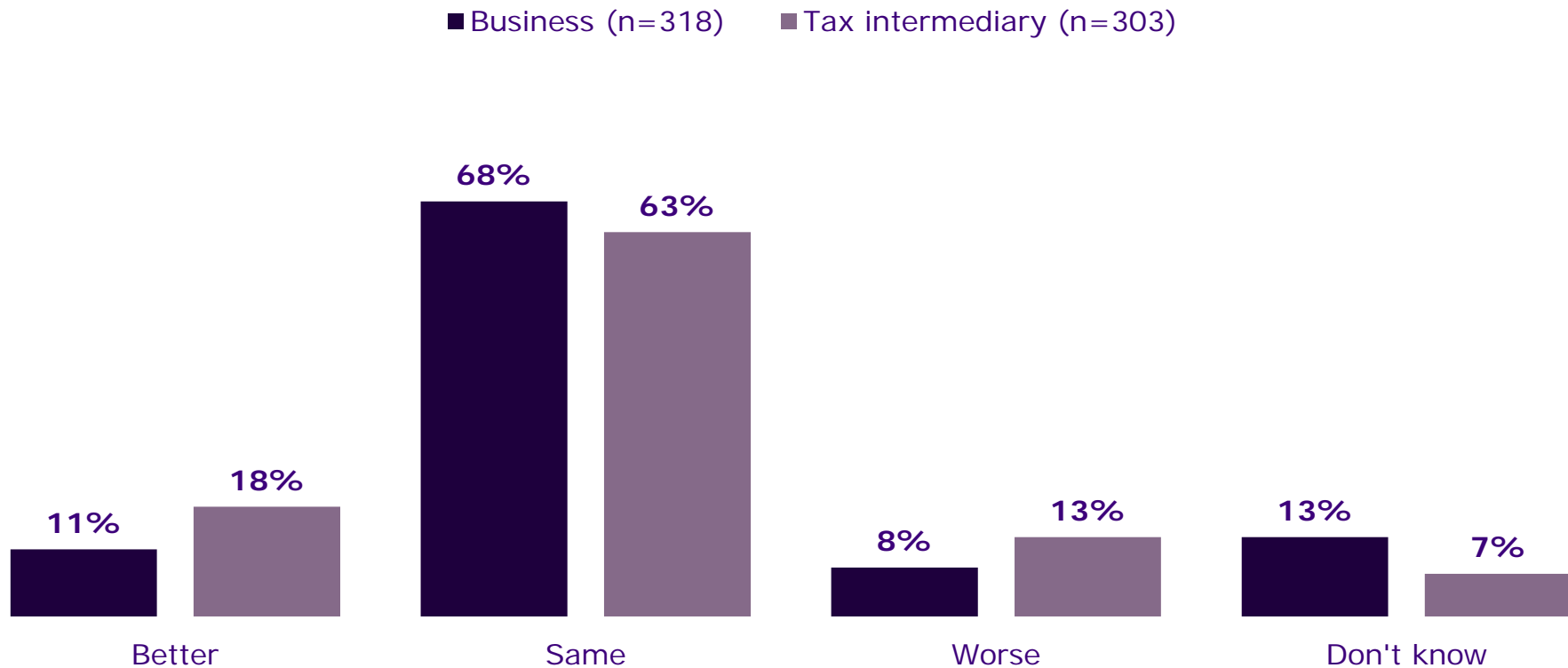
Base: all respondents



SERVICE COMPARISON: OTHER GOVERNMENT AGENCIES

QD7b Based on your experience, how would you compare CRA's level of service with the service you might receive from other federal government agencies and departments you have dealt with.

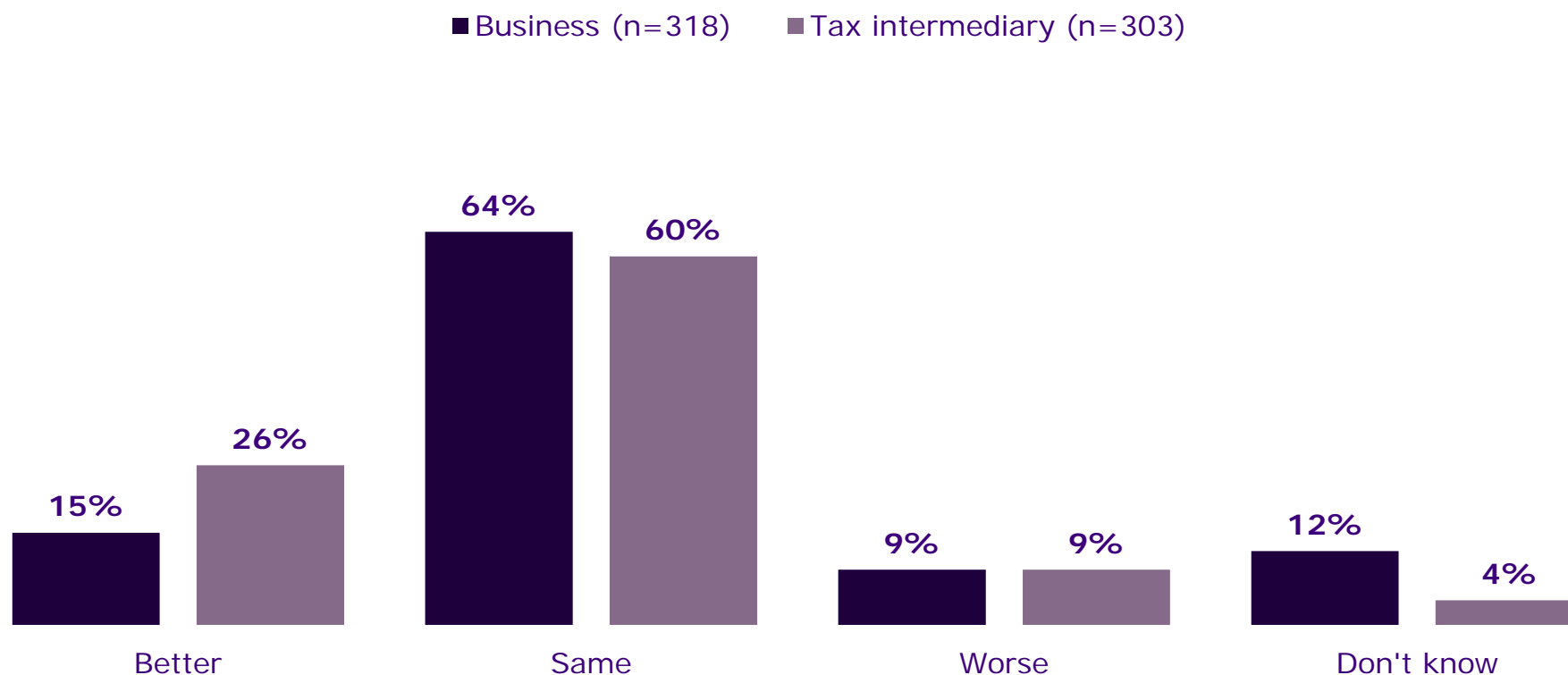
Base: all respondents



SERVICE COMPARISON: CRA COMPARED TO 2-3 YEARS AGO

QD8 And compared to two or three years ago, would you say that the level of service provided by the CRA is better, about the same, or worse?

Base: all respondents

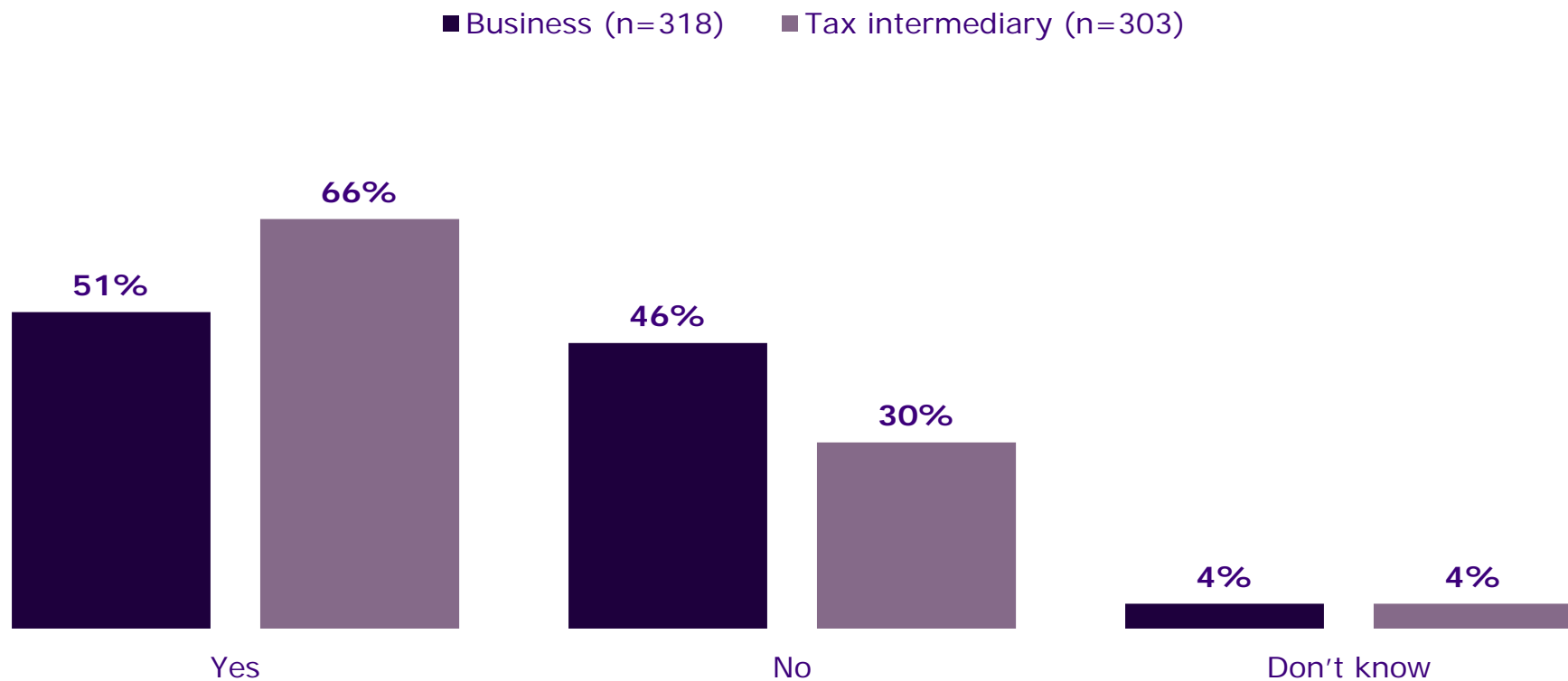


CRA Website

VISITED TAX PAGES OF CANADA.CA SITE

QE1 In the past 12 months, have you visited the tax pages of the Canada.ca website to search for information on tax-related matters?

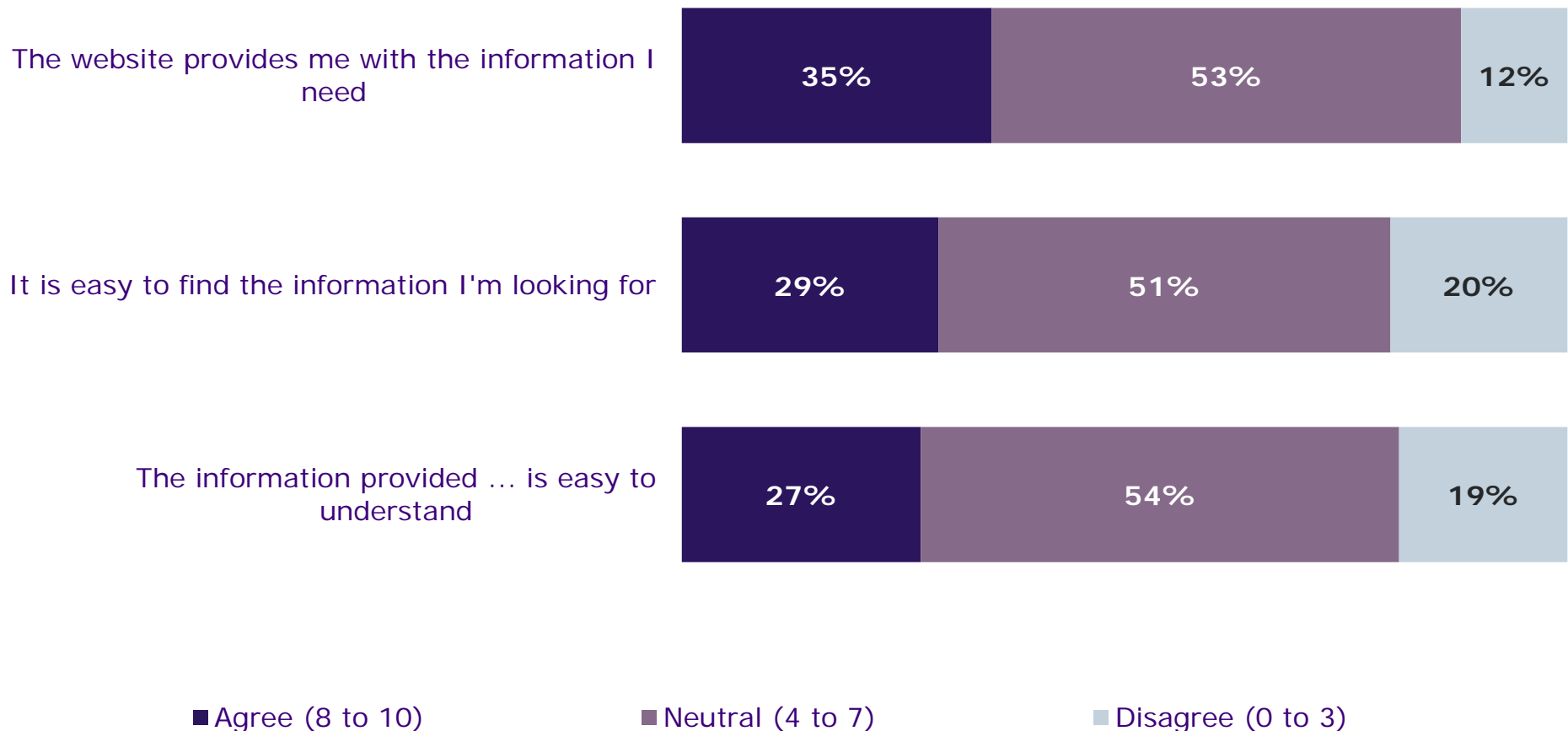
Base: all respondents



VIEWS ABOUT WEBSITE: BUSINESS

QE2 For each of the following statements about the tax pages of the Canada.ca website, please rate your level of agreement using a scale from 0 to 10 where 0 means "completely disagree" and 10 means "completely agree".

SUBSAMPLE: Those who have visited the tax pages of the Canada.ca website (n=161)



VIEWS ABOUT WEBSITE: INTERMEDIARY

QE2 For each of the following statements about the tax pages of the Canada.ca website, please rate your level of agreement using a scale from 0 to 10 where 0 means "completely disagree" and 10 means "completely agree".

SUBSAMPLE: Those who have visited the tax pages of the Canada.ca website (n=200)

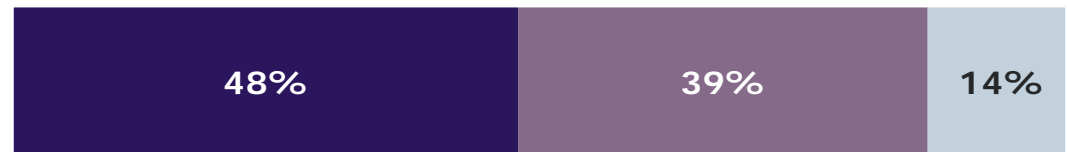
The website provides me with the information I need



The information provided ... is easy to understand



It is easy to find the information I'm looking for



■ Agree (8 to 10)

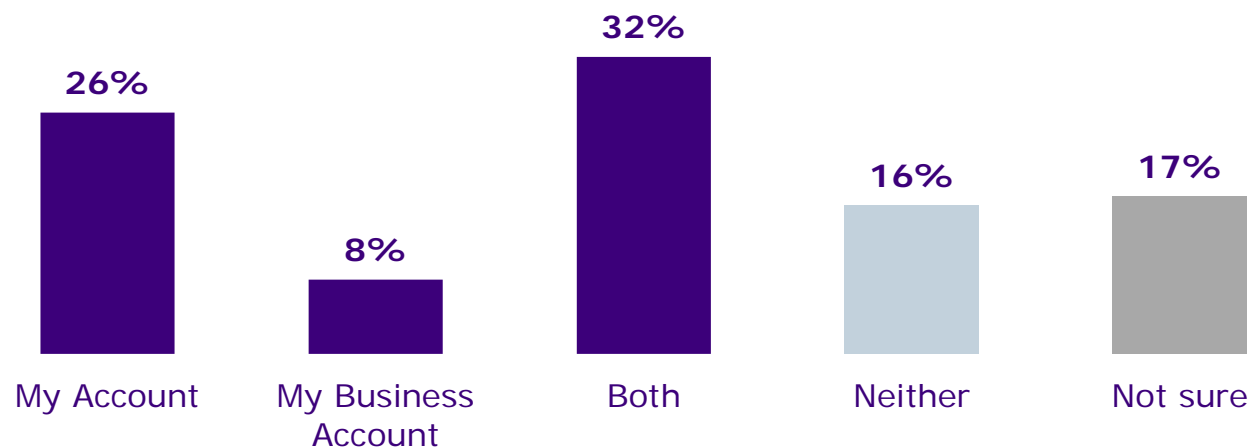
■ Neutral (4 to 7)

■ Disagree (0 to 3)

REGISTRATION WITH CRA PORTALS: BUSINESS

QE3 Are you registered with the CRA's My Account or My Business Account online service?

Base: all business respondents (n=318)



AGREEMENT WITH PORTAL STATEMENTS: BUSINESS

QE4 For each of the following statements about [INSERT My Account if 01 ONLY in E3 OR My Business Account if 02 or 03 in E3], please indicate whether you agree or disagree, using a scale of 0 to 10 where 0 means “completely disagree” and 10 means “completely agree”.

SUBSAMPLE: Businesses registered with either or both portals (n=213)

I'm confident that [My Account/My Business Account] is a secure online platform



The services provided in [My Account/My Business Account] are relevant to my needs



It is easy to use [My Account/My Business Account]



■ Agree (8 to 10)

■ Neutral (4 to 7)

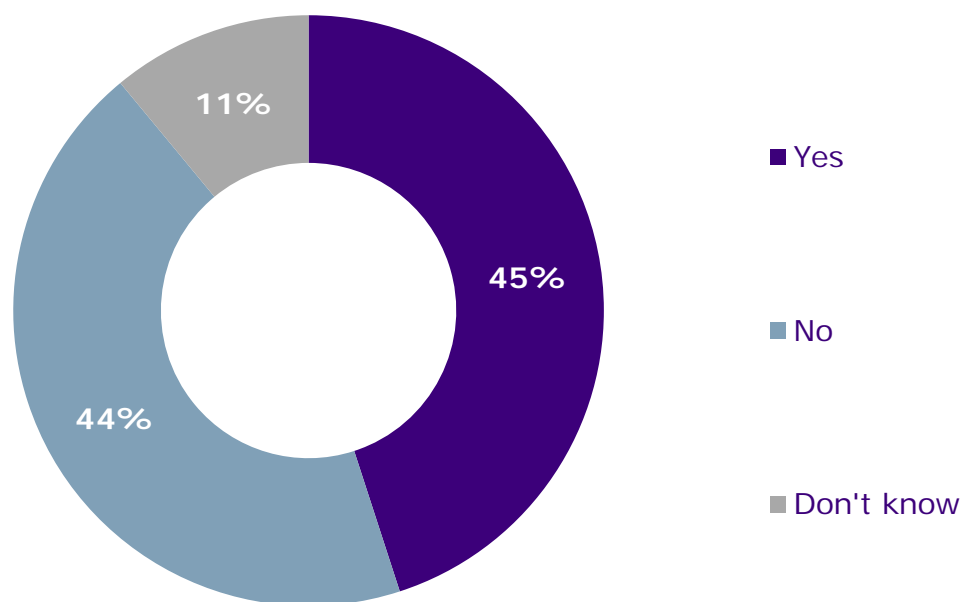
■ Disagree (0 to 3)

■ DK

REGISTRATION WITH CRA PORTAL: INTERMEDIARY

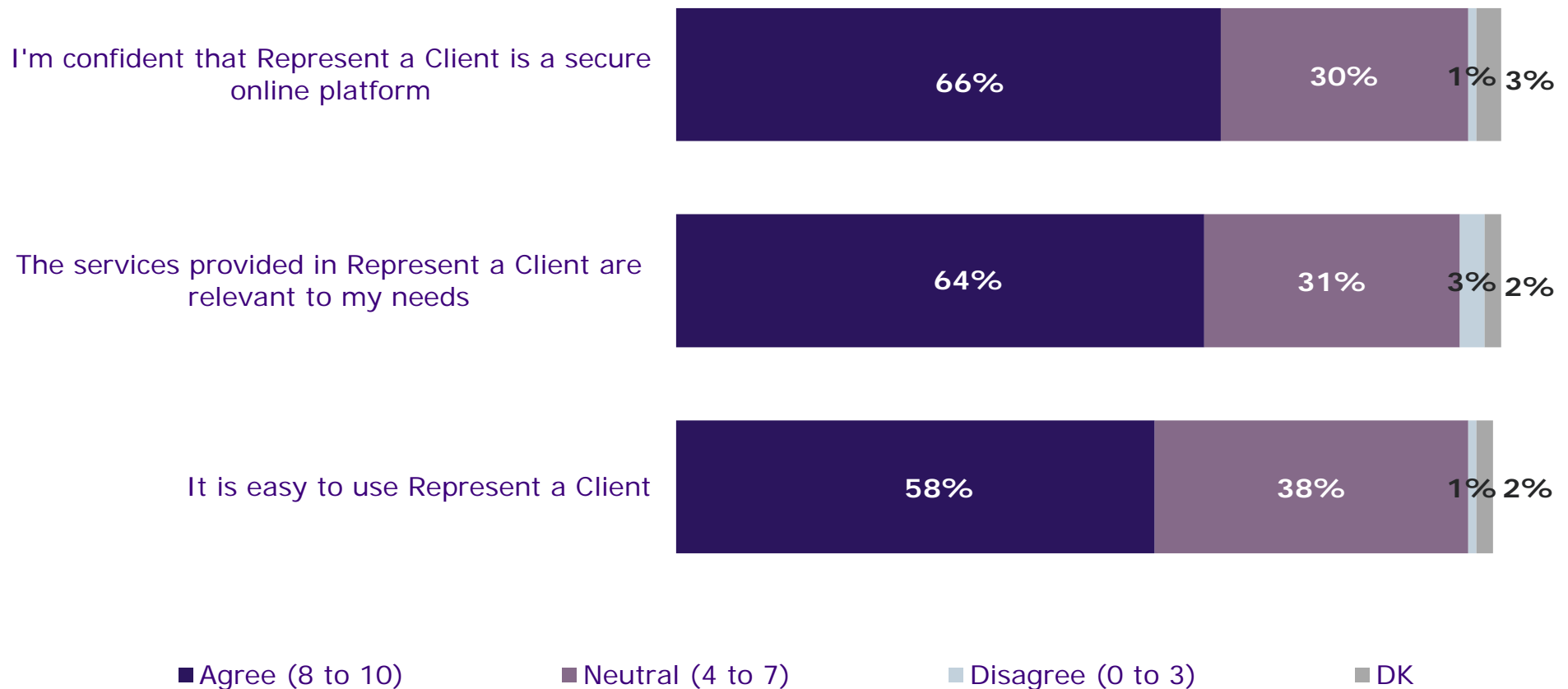
QE5 Are you registered with the CRA's Represent a Client online service?

Base: all intermediary respondents (n=303)



AGREEMENT WITH PORTAL STATEMENTS: INTERMEDIARY

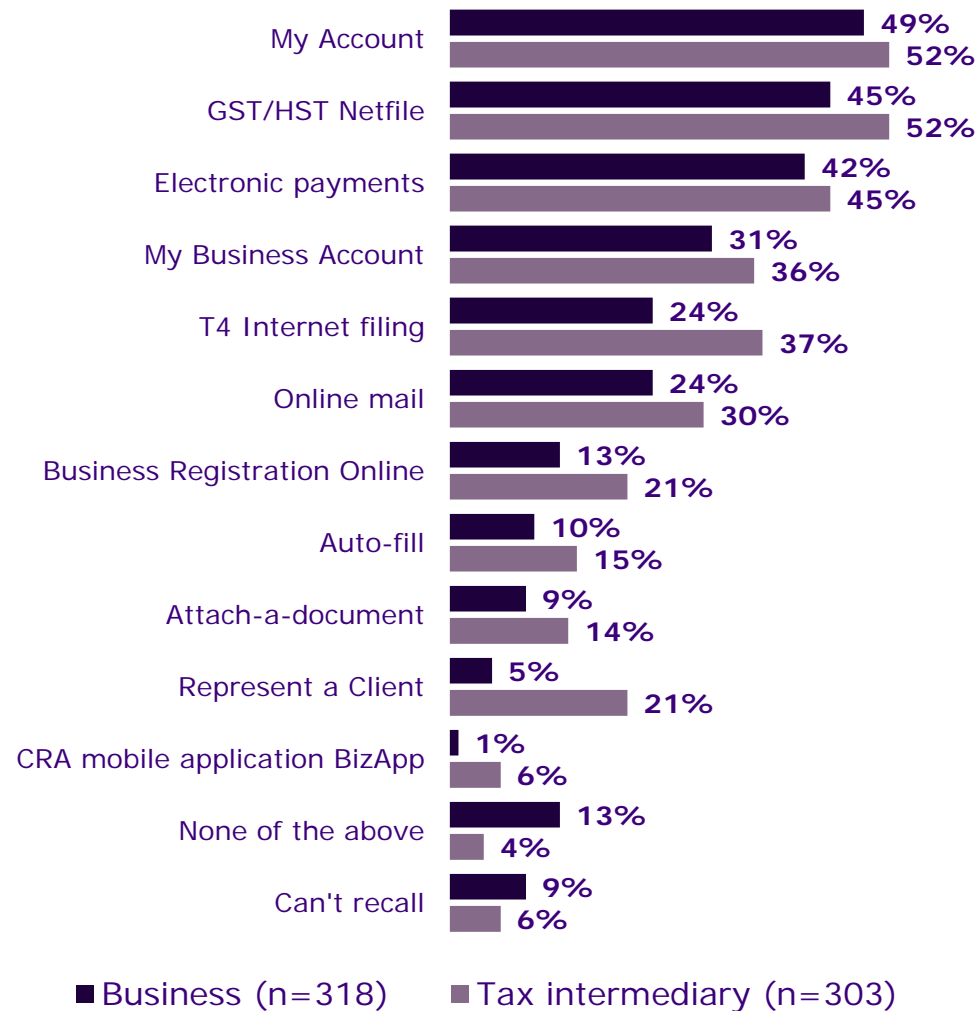
QE6 For each of the following statements about Represent A Client, please indicate whether you agree or disagree, using a scale of 0 to 10 where 0 means “completely disagree” and 10 means “completely agree”.
SUBSAMPLE: Intermediaries registered with Represent a Client (n=137)



ONLINE SERVICES USED IN PAST 3 YEARS

QSM4 Which of the following online services have you used in the past three years? Please choose all that apply.

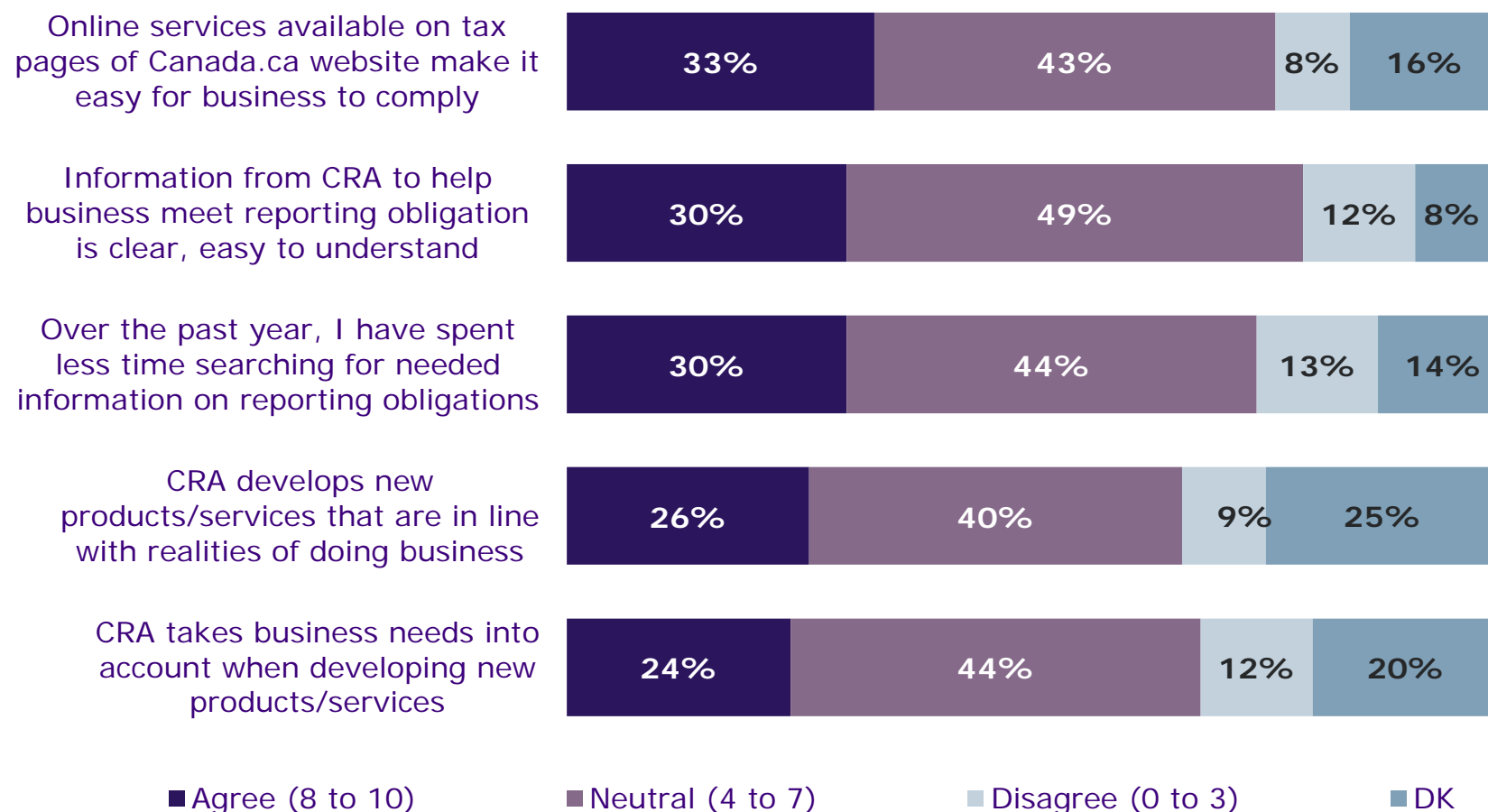
Base: all respondents



Compliance Burden

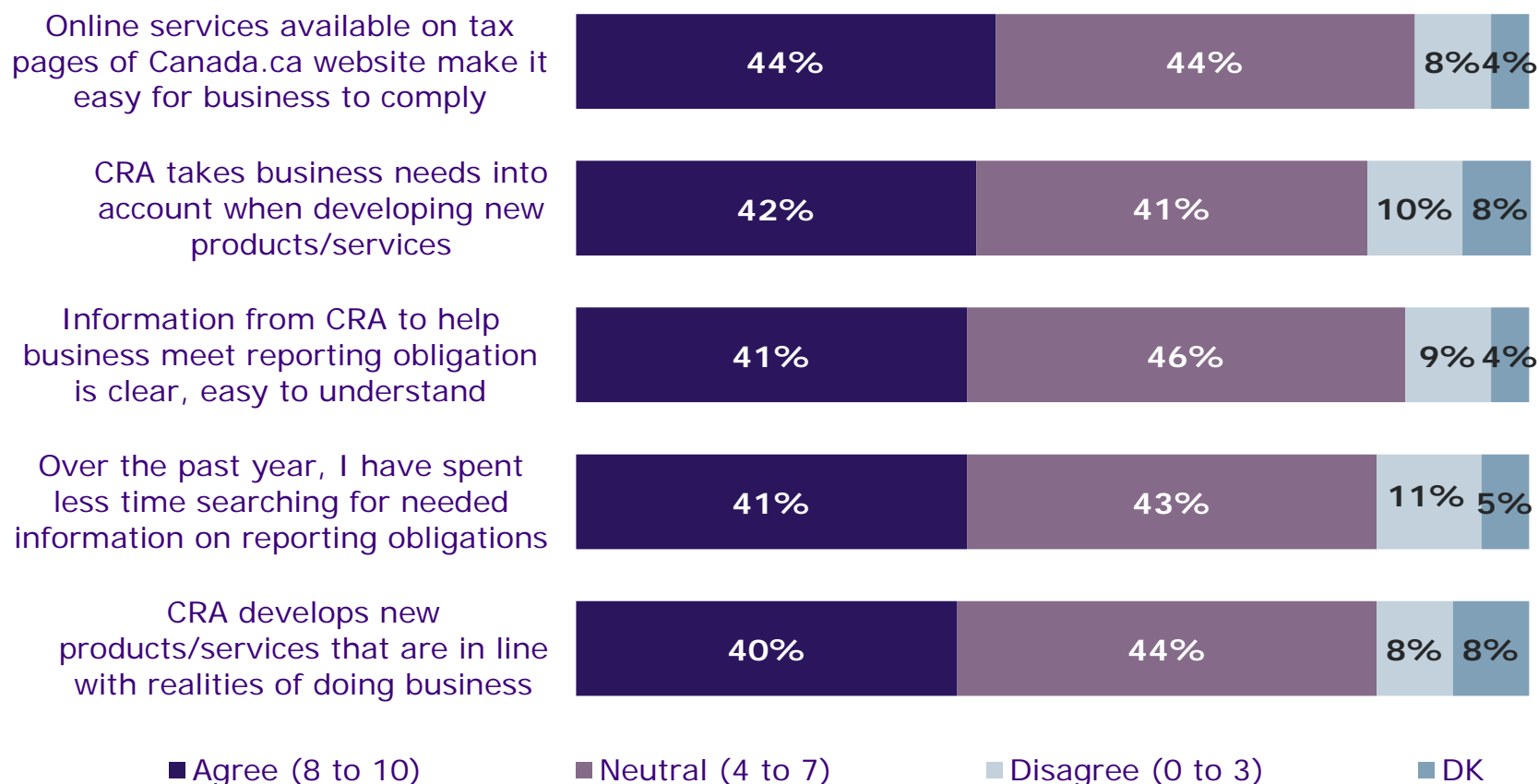
VIEWS ON TAX BURDEN: BUSINESS

QF1 “Red tape” is defined as the unnecessary and undue compliance burden – that is, the time and resources spent by a business to demonstrate compliance with the federal government regulations. With respect to your business, please indicate the extent to which you agree or disagree with the following statements.
Base: all business respondents (n=318)



VIEWS ON TAX BURDEN: INTERMEDIARY

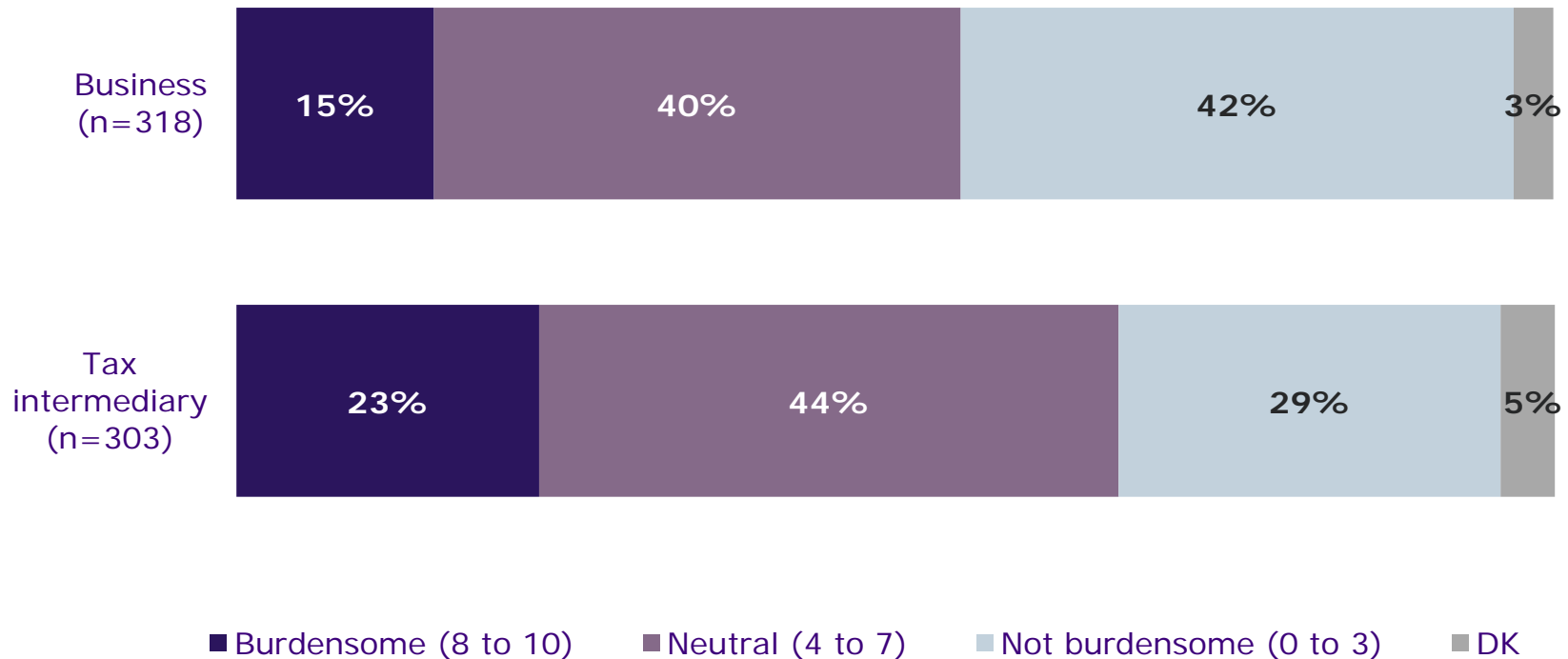
QF1 “Red tape” is defined as the unnecessary and undue compliance burden – that is, the time and resources spent by a business to demonstrate compliance with the federal government regulations. With respect to your business, please indicate the extent to which you agree or disagree with the following statements.
Base: all intermediary respondents (n=303)



PERCEPTION OF COMPLIANCE BURDEN

QSM1 On a scale of 0 to 10, how burdensome is it for your business to meet its tax filing obligations?

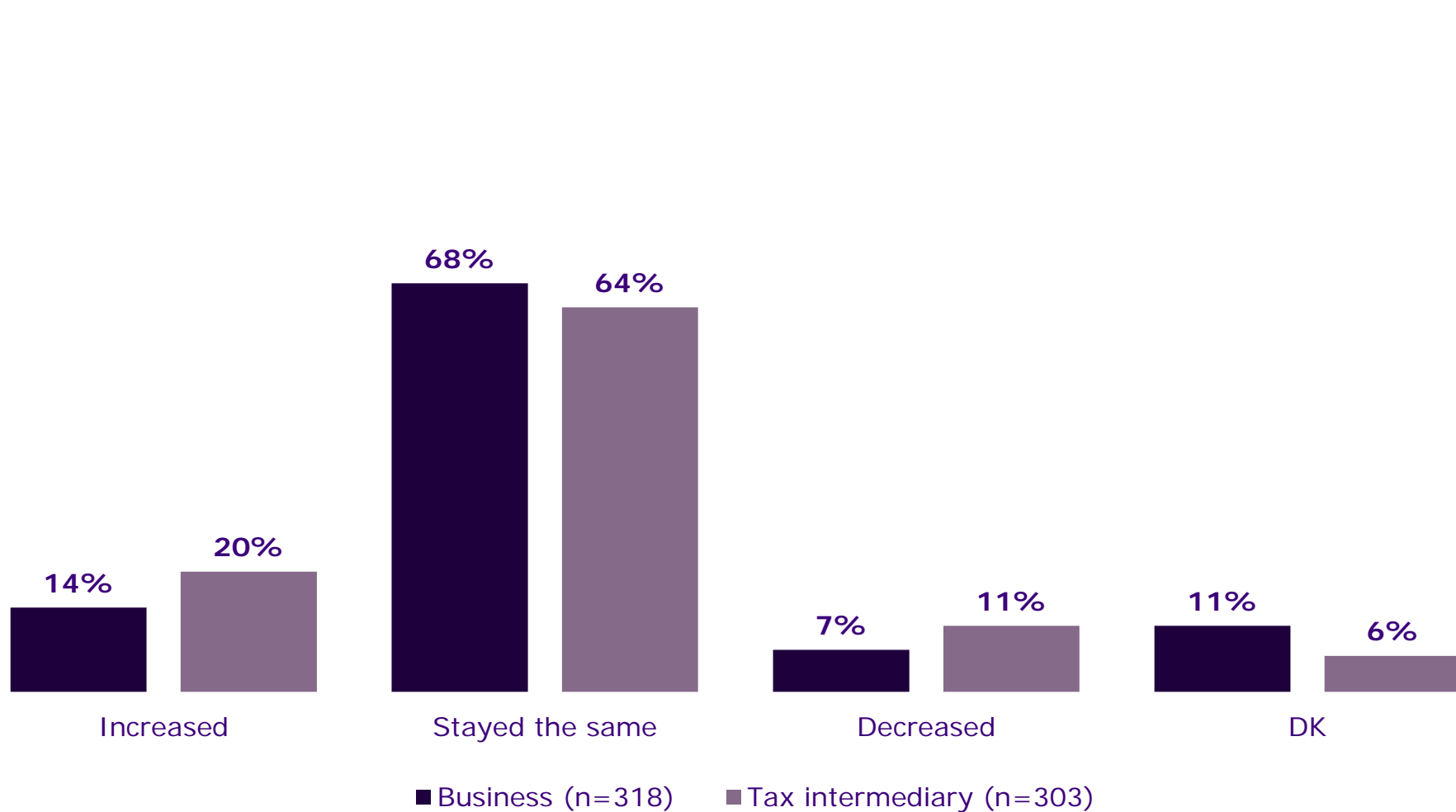
Base: all respondents



CHANGE IN COMPLIANCE BURDEN

QSM2 Over the past couple of years, do you think the tax filing burden for businesses has...?

Base: all respondents



FOR FURTHER INFORMATION OR QUESTIONS CONTACT:



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VICE PRESIDENT, CORPORATE AND
PUBLIC AFFAIRS

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Sarah.roberton@environics.ca