



Canada Revenue
Agency

Agence du revenu
du Canada

2019-2020 CRA Annual Corporate Research - Qualitative Findings and Methodological Report

Final Report

Prepared for Canada Revenue Agency

Prepared by Narrative Research

PSPC Contract Number: 46558-210915/001/CY

Contracted Value: \$189,997.35

Award Date: January 15, 2020

Delivery Date: March 2020

Registration Number: POR 061-19

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Canada 

2019-2020 Annual Corporate Research (ACR)

Final Report

Prepared for Canada Revenue Agency

Supplier Name: Narrative Research

March 2020

This report presents the methodological details for the 2019-2020 Annual Corporate Research quantitative study conducted by Narrative Research, on behalf of the Canada Revenue Agency. The quantitative study was conducted through two data collection phases, a telephone survey with the general public and an online survey with small and medium sized businesses as well as tax intermediaries. Both surveys were administered February 4 – March 2, 2020.

This report also presents the findings of the focus groups conducted from February 24th to March 4th, 2020 by Narrative Research on behalf of the Canada Revenue Agency. This component of the research entailed a total of 16 in-person focus groups, namely four groups in each of Halifax (NS) and Calgary (AB), and two groups in each of Kitchener (ON), Toronto (ON), Montreal (QC), and Sherbrooke (QC). Two business audiences were included in the study, namely tax intermediaries and small and medium sized enterprises. Two audiences within the general adult population were also included in the study, namely those considered as having a high tax compliance attitude, and those with low tax compliance attitude.

Cette publication est aussi disponible en français sous le titre:

Recherche d'entreprise annuelle de l'ARC de 2019 - 2020 - Constatations qualitatives et rapport méthodologique

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Catalogue Number: Rv4-126/1-2020E-PDF

International Standard Book Number (ISBN): 978-0-660-35558-0

Related publications (registration number: POR-061-19):

Catalogue Number: Rv4-126/1-2020F-PDF (Final Report, French)

ISBN: 978-0-660-35559-7

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Executive Summary

Narrative Research Inc.

Contract Number: 46558-210915/001/CY

POR Registration Number: 061-19

Contract Award Date: January 15, 2020

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Background and Research Objectives

In 2005, the Canada Revenue Agency (CRA) launched an annual survey that focuses on corporate-wide issues, with the aim to provide a public opinion context for strategic planning and reporting. A review of the methodology was conducted by the CRA in 2010 which led to the redesign of the Annual Corporate Research (ARC) to include a core survey each year along with annually rotating modules and focus groups, featuring expanded target audiences. The fiscal year of 2011-2012 saw the first iteration of the ACR's new cycle. In 2013, new questions were added to examine experiences with the CRA website. The 2013, 2016 and 2018 editions repeated the service-focused module and the 2017 iteration was the first compliance module. In 2019-2020, the CRA is back to a second compliance focus.

In this context, the CRA was interested in assessing public perceptions of taxpayers, small and medium-sized businesses, and professionals involved in assisting small businesses with their taxes, to gather background contextual information. This information will enable the CRA to gauge factors such as trust in, and satisfaction with, the CRA, contextualize other study information, inform strategic decisions, and provide information for reporting on engagement and reputation management.

Specific research objectives included to:

- Evaluate overall perceptions of the CRA;
- Understand experience with incoming tax filing;
- Understand perceptions of contacts and dealings with the CRA;
- Identify methods of contact;
- Evaluate experience with the CRA website;
- Uncover attitudes about compliance, underground economy and related activities; and
- Identify demographics.



Target Populations

There were three target audiences:

- Individual taxpayers – Those aged 18 and over for the quantitative research, and those aged 20 and over for the qualitative research, who have resided in Canada for a minimum of one year. For the qualitative research, this audience was further divided into those considered as having high tax compliance attitudes and those with low tax compliance attitudes, for the purpose of conducting the focus groups. The CRA anticipated an incidence rate of 35% for low compliance attitudes and 65% for the high compliance attitudes within the general population.
- Small and medium-sized businesses (<100 employees) – included decision-makers or those involved in decisions related to tax matters, payroll, GST/HST preparation, or bookkeeping. Acceptable job titles included:
 - President/CEO/Owner
 - CFO/Comptroller
 - Accountant
 - Payroll Manager/Officer
 - Manager
 - Bookkeeper
 - Financial Officer
- Tax intermediaries – work with small business clients (<100 employees) on tax-related or payroll matters.

Research Methodology

There were three components to this research:

- A telephone survey entailing a random sample of 1,300 adult Canadians 18 years of age or older was conducted between February 4 and March 2, 2020. The target audience was Individual taxpayers aged 18 and over who have resided in Canada for a minimum of one year (operationalized in this research as being a sampling of adult Canadians who almost universally have resided in Canada for a minimum of one year). Quotas were established by region, age and gender to ensure a representative sampling. The survey took 22 minutes on average to complete.
- An online survey of 500 small and medium-sized businesses and 500 tax intermediaries was conducted between February 11 and February 24, 2020. Quotas were established by region to ensure a representative sampling. The survey took 11.5 minutes on average to complete.



- A total of 16 in-person focus groups, namely four groups with each of the four target audiences. Sessions were conducted in Halifax, NS (4 groups), Calgary, AB (4 groups), Kitchener, ON (2 groups), Toronto, ON (2 groups), Montreal, QC (2 groups), and Sherbrooke, QC (2 groups). Discussions were conducted in English in all locations, with the exception of Montreal and Sherbrooke where sessions were held in French. Each focus group lasted approximately 2 hours, and business audiences received an incentive of \$150, while members from the general public received \$100 in compensation.

This combined qualitative-quantitative report presents the detailed findings from the qualitative portion of this study, as well as the methodological report from the quantitative component of the study. Caution must be exercised when interpreting the qualitative results from this study, as qualitative research is directional only. The qualitative results cannot be attributed to the overall populations under study, with any degree of confidence.

Political Neutrality Statement and Contact Information

I hereby certify as a Senior Officer of Narrative Research 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 contain any reference to electoral voting intentions, political party preferences, standings with the electorate, or ratings of the performance of a political party or its leader.

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Key Findings from the Qualitative Focus Groups

General Public

The following provides key findings and conclusions from the focus groups with members from the general public:

- The CRA is most closely associated with the collection of income taxes, followed by the administration of the GST/HST taxes. The distribution of benefits, such as the Canada Child Benefit Program, is not as well known.
- The overall tone of most of the sessions was positive with the CRA credited with having made improvements to their online presence and to the helpfulness and thoroughness of their front-line agents. Opinions were somewhat more negative towards the CRA in Quebec. Suggested improvements across locations focused on the registration process for My Account and the ease of both finding and then understanding information on the website. In general, participants are satisfied with the convenience and security of procedures used in the financial industry; making these a good model to use as guidelines for any changes.
- More people in general public sessions had their taxes completed by a professional or a person perceived to have more knowledge of the subject than the filer. This was done for convenience and time-saving reasons as well as the comfort of feeling everything will be done correctly and nothing will be missed.
- The convenience of having one sign-in for all CRA accounts was not that relevant to most in the general public groups because they typically only had one account with the CRA. The name, My CRA Account was acceptable, with several people thinking that is what the account is already called.
- An exercise that asked participants to rank order a list of offenses from most to least serious consistently had filing an inaccurate tax return as more serious than paying cash for goods or services to avoid paying sales tax. Cash payments are often spur of the moment and for relatively small amounts of money. They are also relatively common in some types of businesses. The underground economy seemed to be one area of tax avoidance that is regularly encountered and even participated in without much thought that it is wrong, if small amounts are involved.
- A second exercise dealing with compliance in filing taxes resulted in most participants recommending the person claim the money and file correctly. The urgency of this recommendation often increased as the amount of money increased. However, there is very little appetite to report a person or business who is thought to be cheating. There was support for communications from the CRA that showed Canadians the services and value they receive for their tax money as a way to encourage more compliance.
- General public participants generally feel the CRA is doing a reasonable job with compliance, the underground economy, tax havens and settlements even though they do not have much



specific information on these areas. There is a desire for even general information on efforts being made by the CRA to deal with these issues.

Small and Medium Enterprises and Tax Intermediaries

The following provides key findings and conclusions from the focus groups with tax intermediaries (TIs) and small and medium size businesses (SMEs):

- The participants representing the SME and TI groups dealt with the CRA more frequently than was typical of the general public and this was particularly the case for the TIs. Like the general public, both of these audiences most closely associate the Agency with the collection of taxes.
- The general tone of the SME and TI groups was positive and they also recognized recent improvements that had been made by the Agency. In particular they noted positive changes in the helpfulness and attitudes of front-line agents and regular improvements to the Agency's online presence and website.
- The wait times on the phone for a person to answer questions was criticized in these groups and the need to then be passed to a different agent to actually have a (more challenging than normal) question answered was an issue with the TIs. Suggestions to deal with this included a dedicated line for TIs, a live chat feature online and a call-back service.
- The Liaison Officer service was not well known in the business groups, but was positively evaluated by the small number who had used this service or were familiar with it.
- Most of the SME representatives used a tax professional and this was partly because of how complicated they considered the system to be. They also felt a professional would know the system and be unlikely to miss anything. Many felt their own efforts should be spent improving their business.
- The time saving offered by having one sign in under My Account was generally appreciated, but considered a minor advantage. There were concerns about privacy in accessing business and personal accounts together, and other staff members (and possibly former intermediaries who were no longer being used) being able to access personal accounts. The name, My CRA Account was acceptable and frequently thought to be the name currently being used.
- The SME's estimated a higher level of non-compliance than did the intermediaries, with much of this considered relatively minor and common; not claiming tips, cash transactions and inflated mileage and meal claims on expense reports. There was a similar reluctance (as with the general public) to report when cheating is suspected.
- Those in the SME sessions and more so for the TI's, were adamant that income needed to be claimed and taxes paid. This applied to all income and voluntary disclosure.



- Opinion was divided between a benefits approach and a consequences approach to the CRA encouraging more compliance when completing taxes. The consequences approach did have more traction with the business sessions than it did with the general public.
- Offshore tax havens were known, but participants had heard very little about them since the release of the Panama papers. Business representatives often feel that those taking advantage of these havens have the means to access the expertise necessary to take advantage.
- A summary at the end of several of the business sessions suggests the CRA is doing a reasonable job in how it addresses the underground economy and tax havens.



Introduction

Background

In 2005, the Canada Revenue Agency (CRA) launched an annual survey that focuses on corporate-wide issues, with the aim to provide a public opinion context for strategic planning and reporting. A review of the methodology was conducted by the CRA in 2010 which led to the redesign of the Annual Corporate Research (ARC) to include a core survey each year along with annually rotating modules and focus groups, featuring expanded target audiences. The fiscal year of 2011-2012 saw the first iteration of the ACR's new cycle. In 2013, new questions were added to examine experiences with the CRA website. The 2013, 2016 and 2018 editions repeated the service-focused module and the 2017 iteration was the first compliance module. In 2019-2020, the CRA is back to a second compliance focus.

Research Objectives

In this context, the CRA was interested in assessing public perceptions of taxpayers, small businesses, and professionals involved in assisting small businesses with their taxes, to gather background contextual information. This information will enable the CRA to gauge factors such as trust in, and satisfaction with, the CRA, contextualize other study information, inform strategic decisions, and provide information for reporting on engagement and reputation management.

Specific research objectives included to:

- Evaluate overall perceptions of the CRA;
- Understand experience with incoming tax filing;
- Understand perceptions of contacts and dealings with the CRA;
- Identify methods of contact;
- Evaluate experience with the CRA website;
- Uncover attitudes about compliance, underground economy and related activities; and
- Identify demographics.

Further, the main objective of the focus groups was to explore themes raised in the quantitative research in a more in-depth fashion.



Detailed Analysis of Qualitative Focus Groups - General Public Sessions (Kitchener, Calgary, Halifax & Sherbrooke)

Impressions of the CRA and the Canadian Tax System

Role of the CRA

There is good knowledge of the CRA's mandate of income tax collection and enforcement, but less so of its role of administering benefits.

All general public participants were familiar with the general mandate of the CRA and immediately associate the Agency with income tax collection and enforcement. Most were also aware of its involvement in the GST/HST administration, but fewer noted the Canada Child Benefit Program. In fact, only one or two people in each of the general public groups spontaneously mentioned the Canada Child Benefit Program and this tended to be from parents who had received the benefit.

A small number of participants throughout the general public sessions made comments that suggested the CRA was responsible for the structure of the tax system instead of only being the administrator of it. These appeared to be a result of the participants not differentiating between various government departments and upon discussions with other participants, they quickly agreed that these areas were not really the CRA's responsibility.

Impressions of the Tax System and the CRA

Opinions of the CRA are generally positive, notably in its ability to manage the Canadian tax system which is considered to be complex. Improvements in the helpfulness of agents and online capabilities were also noted.

For most of the participants across all of the groups, it is likely that the Canadian tax system is the only one they really know. A small number had some experience with the system in the United States and a very small number had experience with systems in other countries. With few real comparisons available with other systems, there were few comments made about the tax system itself; except that it was frequently seen as complicated. Opinions were generally based on personal experiences filing income taxes. At the same time, exposure is limited as members of the general public typically only deal with the CRA a small number of times per year.

Impressions of the Agency varied across the general public groups, with those in the high compliance sessions tending to be more positive than those in the low compliance groups, who were more neutral in their perceptions, due perhaps in part to a lower level of knowledge of the CRA's general role and specific initiatives. The low compliance groups also tended to be more critical of the Agency in some instances. As an example, publicity surrounding unclaimed cheques had come out as the last of these focus groups was



being completed. The reaction to this was generally positive, except that some participants in the low compliance groups questioned why it had taken so long for the CRA to raise the issue.

Positively, the CRA is generally seen as trying to be helpful and generally reasonable to deal with. They are also described as good at collecting the money that is owed to them and this was meant as a positive for the Agency – reflecting well on the systems and procedures used.

Across locations, one of the main criticisms of the Agency is the waiting time before the phone is answered; sometimes being as much as 30 or 40 minutes. Agents were generally described as helpful once someone was reached, but the wait was often too long. It was also felt in some instances that delays in call resolution was further exacerbated by the inability of the front-line agents to address all inquiries. Interestingly, while there were more criticisms of the wait time on the phone, others also made comments about how quickly phones were answered, but these were outnumbered by those commenting on long wait times.

A great deal of frustration was also expressed in terms of access to a personal online account, notably with the length of time it takes to set up a password and/or retrieve a lost password. Indeed, the client verification process and password allocation by mail was seen as outdated, especially compared to the ease of setting up accounts and passwords electronically for financial institutions.

In Sherbrooke, a few members from the general public were small business owners or knew of others in that situation. These participants were under the impression that the CRA paid more attention to small business in their compliance efforts, thus creating the perception of being more accommodating to larger enterprises than to small businesses.

Several areas were consistently noted across the general population English sessions as items where there have been notable changes in the past few years. These included:

- The helpfulness of agents on the phone who were felt to have a more customer service attitude and be more willing to listen to what the caller's issue is before trying to answer. Examples included asking at the end of a call if they needed anything else and ensuring that the caller's question had been answered before completing the call. Agents were also seen to be more proactive in offering help to clients.
- Improvements in online communications and the tasks that can be completed online as well as the information that is available online. While there were issues with the ease of finding some information online, more comments about the website were positive, rather than negative.

French-speaking participants were left with the impression that little had changed in the last few years in terms of the CRA, other than a couple of participants in the high compliance group mentioning issues with website usability. Of note, participants in that location often confused aspects that related to the CRA and those that applied to the provincial agency, Revenue Québec.



Suggestions for Improvements

Suggestions for improvement primarily related to simplifying the client identity verification process and improving the website usability.

In spite of the generally positive tone of most of the groups, there were several improvements that were consistently mentioned across the general public sessions:

- **Improving Access to My Account:** While online services were regularly noted as areas where the CRA is already performing reasonably well, there is room for improvement, notably in terms of the registration process for My Account. This was seen as needed particularly if the person had not used their account (for a year they estimated) and had to be sent a new password by mail.

Many indicated having forgotten their password for My Account given that they typically use this tool only once a year, and subsequently the length of time it took to reset their password given that the process has to be done by regular mail. By contrast, many felt that password reset processes of financial institutions was much easier and faster, a process they would like to see the CRA implement. Further, their suggestion for logging-in was to use two-stage authentication process like the banks use to verify and send the client's information by email or text directly to their mobile device. The banks were generally considered the "gold standard" in terms of security and customer convenience and the suggestion was to mirror their processes.

- **Improving Website Usability:** The second issue was the search functions on the website. It was often described as being hard to navigate and imprecise. If you did not know the correct term to search under, it could be difficult to find the correct information. Even once found, the language used was often described as difficult to understand and complicated.
- **Better Educating the Public on the Taxation System:** Awareness of allowable deductions and other specific requirements was not high in the general public groups who often only deal with the CRA one or two times a year. At the same time, there is a perception that the Canadian tax system is complex, which is further exacerbated by the complexity of the income tax filing forms and calculations. Not surprisingly, suggestions were for a class or more online assistance to help new people do their taxes. This could also include simplified calculations or terminology and an improved search function on the CRA website. The assistance was seen to be particularly relevant for certain target groups such as new Canadians, the elderly, first-time tax payers, people with disabilities, new entrepreneurs and younger Canadians still in the education system at the high school level. A suggestion was made to develop short videos or podcast to inform or educate the public about various aspects of the tax system or regarding specific tax filing processes. A live webchat on the CRA website was also commonly suggested as a tool to assist the public and an effective means of shifting telephone enquiries online.



- **Reduced Telephone Wait Times:** In spite of comments made about improved phone service, there were also comments about overly long wait times. That said, these comments were more likely to come from the small and medium size (SME) enterprises and particularly the tax intermediaries (TIs), likely because of the higher frequency of contact and the more complex issues they would often be dealing with. A few participants noted experiencing a high level of dropped calls just as they were coming off hold and about to go to the next agent – necessitating they call back and wait again.

Transformation

Participants agreed that the transformation concept described in the sessions whereby the CRA is committed to a new vision of being fair, trusted and helpful was a good idea and a positive step. Participants were not aware that this transformation was taking place, although some did agree that some of the changes they had noted, might be part of this change.

Participants were read the following short description in each session and asked if they were aware of this change and/or had seen any evidence that it was taking place:

The CRA is going through a transformation and trying to make people feel like a valued client rather than just another number. The CRA is committed to a new vision of being Fair, Trusted and Helpful by Putting People First.

Participants in the general public sessions were not aware of this transformation, but did feel it was a positive initiative. In some cases, English-speaking participants did allow that the described change might be actually happening, even though they were not aware of it and they pointed to the improvements in the website, and the additional helpfulness they had seen in the agents. The link to uncashed cheques was also noted as evidence of a changed attitude at the CRA.

Regardless of whether changes had been noticed or not so far, participants across locations were supportive of the vision and were interested in learning more about it. Notably, and most strongly in Quebec, participants were curious regarding the reasons or rationale for the CRA focusing on the three pillars at this time – fairness, trust and help, and putting people first. In fact, many were surprised to see that this was a new focus of the CRA and not one that had been implemented before. As such, understanding the rationale for implementing this vision now was considered important to lend credibility to this initiative, as much as seeing evidence of it in the future. Participants were interested in understanding why this new vision was considered important at this time and how it would be implemented.

When asked what would demonstrate that the CRA has embraced this new vision, participants identified the following markers:

- Putting people first would be evidenced by improved customer service, notably reduced telephone wait times; and improving website usability.



- Trust and help would be evidenced by simplifying the income tax system; and providing additional assistance for income tax filing.
- Fairness would be evidenced by being more aware of tax evasion situations that had been resolved.

Current Issues and Behaviours

Tax Filing Behaviours / Habits

Reliance on a professional or experienced tax preparer is common among members of the general public, for reasons of convenience, time and stress saving and the expectation of increased accuracy.

With the general public sessions, participants were split between doing their own taxes and having a professional do them (or having someone who they saw as more capable of them, do their taxes without charging). In most groups, more went to a professional than did their own taxes. Where this differed slightly was the high compliance group in Halifax where slightly more indicated they do their own taxes and in Sherbrooke, nearly all relied on the assistance of a tax professional.

There were several consistent reasons given for using a professional to prepare taxes. Primarily, there is a comfort that the professional knows more about preparing the taxes and is less likely to miss a benefit or deduction that could be claimed. Related to this rationale is the comfort that if there is a problem or a re-assessment that the professional will also look after dealing with that. There is also less stress, it saves time and the convenience of going to a professional. A couple of participants in Sherbrooke mentioned having made mistakes when filing their income taxes before, which left them facing important financial consequences. This situation led them to turn to a tax professional for subsequent tax filing to avoid having to deal with subsequent mistakes.

Regardless of their current tax filing habits, participants were asked where they look or would look for information on how to file taxes if needed. Many would first turn to the internet, locating the desired information through a general search. In the Quebec groups, it was common to look for a CRA phone number where they could access more information. Indeed, there was a clear preference for communicating with the CRA by telephone. A number of people would also turn to those they know for advice, while those who dealt with a tax professional were also inclined to turn to this person for information. Just a few people indicated they could go to a Service Canada office.

CRA Online Services

The CRA website received mixed reviews, but was generally seen to have improved in recent years. Criticisms focused primarily on the search function and on logging in for some people.

Approximately half of the participants or fewer in each of general public sessions had used the CRA website when they were looking for information. While leaning to positive, the site received mixed reviews with some indicating the information they needed was readily available and easy to find, while



others were critical of how difficult it was to find things if you did not know exactly what you were looking for. They were also critical of the language used on the site, which was sometimes overly technical and difficult to understand.

The issues with passwords and signing into the client's account that were noted earlier were raised again at this point with criticisms directed at the length of time to receive new log-in information or reactivate the account if it had been dormant for a long period of time, and the need to provide information from one's previous year's tax return to verify their identity. Again, two-factor authentication was suggested to simplify the login process. Participants understand the need for security, but feel the level of security provided by their financial institution is sufficient and strikes a good balance between security and convenience. A few participants noted they could use their fingerprint or face recognition to log into other applications and felt these were secure.

The other suggestion that was commonly made was to design an app for their CRA account that would make it easier to log into their account from various devices and also make it easier to navigate. A few also suggested having a live chat tool available on the website, to provide immediate assistance.

My Account

There is limited perceived need for a single login for multiple accounts, as most of the participants in the general population groups rely on a single account. That said, the advantage for those with multiple accounts was recognized and the name My CRA Account to identify the new tool was acceptable.

Most of the participants in the general public sessions had only one CRA account and it was the SME participants and particularly the TIs who had more than one account. Therefore, the questions around one sign-in for all accounts and what that should be called had less applicability to the general public participants. In Sherbrooke, very few were registered for the provincial online tool, "Mon dossier pour les citoyens".

The only notable concern with the one sign-in system was the possible issue of security (which was only raised by a small number of people) and that was the possibility of someone accessing a personal account when they were not supposed to be able to. For example, a former tax service provider who might still have access to the file. For most general public participants, the one sign-in option was neither an advantage nor a problem for them.

The proposed name, My CRA Account, was generally quite acceptable to participants who often thought that was the current name and otherwise felt it was the "of course" name. French-speaking participants, however, were puzzled by the proposed name, Mon dossier ARC, indicating that adding "ARC" to the name was making it unnecessarily long and did not provide any needed clarification.

Prior to this change being implemented, participants expressed a desire to better understand the need for a single login page, what advantages there might be for individuals, what changes might be



implemented in accessing the page, what this new tool would include and what it would be for, and if current login information could be used to access the new account.

Integrity of the Tax System

Addressing Issues of Non-Compliance

Filing an inaccurate tax return was consistently considered a much more serious offense than was paying cash for goods and services to avoid sales tax.

A written exercise was used to assist with the initial discussion of non-compliance. Participants in the general public sessions were asked to rank order a series of seven activities from most serious (an offense) to least serious. These statements are listed below and as can be seen, statements three and four dealing with an inaccurate tax return and paying cash for goods and services to avoid taxes are the two most relevant for a CRA discussion.

1. Speeding on the highway.
2. Parking in a disabled parking spot without a permit.
3. Filing an inaccurate tax return in order to avoid paying what you really owe.
4. Paying cash for goods or services to avoid paying sales tax.
5. Littering while driving.
6. Taking money or equipment from a company you work for.
7. Selling some jewelry and then filing an insurance claim saying it was stolen.

Consistently, the inaccurate tax return was considered more serious than the cash payments statement. In each session, approximately half or more of the participants ranked the inaccurate return in the top two of all the statements or certainly in the top three. Generally, only one or two participants in each session ranked the cash payments in the top two and even in the top three of the statements.

There were differences across groups when the inaccurate return is considered. In every case, most of those in the high compliance session in each market rated the inaccurate return in the top two places for seriousness and it took considering the top three statements in the low compliance sessions before most rated the statements as seriously. The exception is in Sherbrooke, where opinions between both segments were similar, and where about half considered inaccurate tax return somewhat of a serious offence (top-3 ratings). For the cash payments, there was little difference between the rankings of the high and low compliance groups across locations. This indicates that almost all general public participants consider paying cash for goods to avoid taxes a relatively less serious activity compared to others listed. They offered the following reasons for this:

- Cash payments are often “spur of the moment” and very small and so, not considered particularly relevant or material. The inaccurate return is both more calculated and more documented; it also can have much more serious consequences if caught.



- Cash transactions are quite common for most people who are frequently expected to pay in cash in some industries (hair and nail salons and certain trades as examples as well as some restaurants who openly offer a discount for paying in cash). In Sherbrooke, it was noted that the government had recently increased fines within the restaurant industry, thus reducing the ability to pay cash for these purchases.
- Another point for the cash payments being considered less serious than many of the other statements is the relatively common perception that many people are struggling to make ends meet and if they can save a little money, that is necessary for them to cover the basic expenses. Similarly, if the cash payment is for a second-hand item, some people are opposed to taxes being expected on multiple sales beyond the original sale.
- Finally, there is a perception that the money from the cash payment (and subsequent saving) ends up back in the local economy and so, benefits the economy rather than hurting it.

Perceived Level of Cheating

Most taxpayers are viewed as honestly completing their taxes, with the implications of dishonest behaviours being a perception of unfairness, reduced funding for public services, and increasing the burden of taxes on those who do not cheat.

In most sessions, a general discussion of the perceived level of cheating on taxes suggested that most feel approximately 60 – 70 percent do their taxes honestly, meaning that 30 – 40 percent do not. Much of this “cheating” is considered relatively minor with items like tips from waitresses and bar staff, cash payments for goods and couples who are living together but claiming as singles on their tax return. While “technically” cheating, much of this activity is excused because it is seen as “the little guy” trying to save a little money. The other justification that is sometimes offered is the money that is paid in taxes is often wasted or spent inefficiently, so it is reasonable to avoid paying the taxes in the first place.

Reaction was consistent across the general public sessions when questioned about the implications for others when someone doesn’t pay their fair share of taxes. They consistently felt it builds resentment from those who do pay their fair share of taxes and actually has financial implications for them because there is a common perception that others end up paying more to make up the difference. This does not mean that there is any type of reassessment, but rather, there is a level of taxes that are not being paid and a level of taxation that supports our various services and so, there is a need for some to pay more to maintain these levels of services.

Reporting Taxation Fraud

There was great reluctance to report personal or business tax evasion without certainty and for fear of unfairly judging the situation.

Across the general population sessions, participants agreed they would find it difficult to report a person they suspected of cheating on their taxes – even if they were quite sure it was happening. They would have to be certain it was happening and even then, were generally quite reluctant to report.



There was a general feeling that it would be difficult to be absolutely certain that cheating was taking place. Even if they were certain, they would be extremely unlikely to report a family member or a friend, or even a stranger they felt was in a vulnerable situation. They might report a business or wealthy individual that was habitually cheating, but even suggestion of this was rare. There is a general sense of minding one's own business and not getting involved in somebody else's affairs. There is also a common perception that a habitual cheater will be eventually caught by the CRA.

While participants were not likely to report anyone for cheating, they did feel the approach they would take to report someone would be to call the CRA. They generally felt there was a number they could use for reporting someone (in the very rare instance that they might decide to do so). Many indicated they would only report anonymously, and would take precautions to do so (calling from a public phone, for example).

Underground Economy

Definition

The concept of underground economy was generally understood by English-speaking participants, but not among French-speaking participants. These activities are generally excused because they are seen as relatively small, necessary for the person to make ends meet and money that will end up back in the local economy anyway.

Across all of the English-speaking general public groups, participants have a reasonable grasp of what the underground economy means, but their definition is often not quite as precise as the one used in the sessions. There was a tendency for participants to think of the underground economy as activities that were not claimed as income such as cash transactions or bartering. The definition used in the sessions stipulated that the activities themselves were legal, but they were not claimed as income. There was a tendency to refer to this as “under the table” or the “cash economy.” By contrast, French-speaking participants were unfamiliar with the term “économie clandestine”, although they understood the concept of a cash economy.

There was certainly general agreement that this type of activity was quite prevalent in certain industries and with certain types of trades. These included certain restaurants, wait staff and tips, child care services and some tradespeople doing projects for cash.

While participants recognized that these activities were not fair and even small amounts done regularly could “add up,” they also often excused some of these activities as people needing to do them to get by, not causing much harm because the money goes back into the local economy and not being worth going after in some cases, because it would cost more to do so than it was worth.

There were mixed opinions on whether or not the CRA is doing enough to deal with the underground economy. Some argued the CRA was not doing enough as evidenced by the amount of such activity they



saw around them. Others suggested the CRA was doing as much as they could given that this activity was by its nature difficult to trace. They also suggested that it was not that serious in all cases because the money went back to the local economy and because the amounts were not that significant.

To more effectively address the issue, a few participants suggested that the CRA focus on key industries where the potential is higher (e.g., trades) and implement measures much the same way as the Quebec government had done with the restaurant industry.

Exercise on Disclosure

In general, participants' advice on reporting income became stronger as the amount of owed taxes increased.

In each session, participants were given three short exercises to complete. The scenarios were all quite similar with two people talking and one sharing that they had made some extra money renting a trailer and essentially didn't want to claim the income on their taxes. The second person (the participant) was asked to indicate both what they would say to this person and what they thought about the interaction. The only difference between the three exercises was the amount of money owed income tax, going from \$500 in the first exercise, \$2,000 in the second exercise and \$5,000 in the third one.

In the general public sessions, there tended to be a split between participants becoming more concerned about the non-reporting as the amount of money involved increased, and those who offered essentially the same message at all three amounts of money. This was a message of "you should claim the money/do your taxes correctly."

Perhaps because the written exercise on disclosure on a tax return essentially dealt with an inaccurate claim (the same as statement three in the ranking of seriousness of activities) there was very little indication that even the lowest amount of unclaimed income was acceptable to most participants and several in each group became more adamant that money had to be claimed as the amount in question increased.

There were at most two or three participants in each of the general public sessions who indicated the \$500 level was not that serious or not worth reporting and those in the lower compliance sessions were not particularly different from those in the higher compliance sessions. In Sherbrooke, the tendency was more to believe that reporting was the thing to do to avoid fines, though reactions often described a lack of judgement, that this was "a personal decision."

The general advice in the general public sessions was to report the income and pay the taxes and the main reason for doing so is the risk of being caught and the related reason that it is not worth the risk and the worry/stress that you might be caught. Another, common reaction was it was none of the participant's business or concern and the other person should do what they want or what they feel is right. Only a very small number of participants in the general public sessions suggested doing everything



properly; claiming the income and claiming expenses against that income but this response was more common with the SMEs and the TIs.

As the tax amounts owed increased, participants' level of concern generally increased and they became more likely to strongly recommend that the income be reported.

Messages from the CRA

Stating the benefits or positive outcomes was considered a more effective message to encourage tax compliance – in showing what is gained or lost in terms of public services.

Following the exercise of what would be said to someone not considering reporting all of their income, the approach that the CRA could take to encourage such reporting was also discussed.

Across all of the groups, several basic approaches to the types of messages that would be effective emerged. These were divided into a consequences or enforcement message and a more positive, “what do we get for our tax money” kind of approach. Both overall approaches were also broken down further with the consequences divided into consequences inherent in the transaction itself and also the consequences of being caught. The “what do we get for our money” approach also seemed to have two types of messages with one being a more general description of services available to all, like health care, roads, education and safety and the other message being more specific and showing how many schools or hospitals we don't have because of people not paying their taxes.

While there was certainly disagreement in the general public sessions about the best approach to use, more participants opted for the positive, “what services do we get” approach. Their sense was that people often don't get the direct link between the taxes they pay and the services they can access and that with a reminder, they would be more willing to pay taxes. The risk in this approach is several people in the sessions are under the impression that some of their tax money is wasted by politicians and knowing this might actually encourage or at least, justify a decision to not pay all taxes.

The second services approach was not mentioned in all of the general public groups, but when it was, it did seem to garner support. That was the approach of more directly equating the amounts of unpaid taxes to schools, medical services and other important services that we do not have. For example, \$2 billion in unpaid taxes means ‘x’ hospitals and ‘y’ schools that are not available.

A few people in most of the general public sessions were more in favour of the “stick” approach or the consequences of not being honest. For most, this was the direct consequences of being caught and having to pay back any money plus potential fines – as well as the possibility of being more closely scrutinized in the future. Others suggested the consequences that were more inherent in the actual transaction – warranties and guarantees as examples. If someone has done some work for you (a deck as an example) and it has been a cash transaction without any receipts and something goes wrong with it, are they likely to come back to fix it?



In terms of demonstrating the concept of fairness and giving the impression that the CRA is addressing tax cheating regardless of the amount of money owed, it was believed that transparency and hearing about large organizations being caught would provide evidence of equality. This was considered most important as some people felt that larger organizations or wealthier individuals were more likely to succeed with tax evasion, given easier access to legal and accounting advice on taxation loopholes. When asked about what would define a local person or business as a “big fish” being caught in the context of tax evasion, some suggested owing taxes of between \$200,000 and \$1,000,000 would qualify.

Voluntary Disclosure

Most participants in the general public sessions suggested they would not do anything about overlooked income they had not reported from a previous year.

Participants were given a scenario that they had mistakenly missed including \$1,000 in income on their tax return two years ago. This was a simple omission and there was no intent to deceive, and they were asked what they would do in this situation.

In the general public sessions, there was an obvious reluctance to report anything or to make an effort to make the CRA aware of the omission. The minority who did feel they would report/adjust the income tended to feel this way out of a concern of being “caught” later and possibly being scrutinized more carefully in the future because of their mistake. Most would take a “wait and see” attitude to this and be prepared to deal with the situation when, and if, the CRA noticed the omission. A few others suggested they would not say or do anything at this stage, but would ensure they laid aside some money in case the CRA noticed and then they would be able to pay right away.

The main reasons for not reporting the mistake was a fear of being penalized for this honest mistake, the perception of the small amount of unpaid taxes in the grand scheme of things, and the fear of being checked more carefully by the CRA for subsequent taxation periods. A few also indicated that if they were unknowingly owed a return on their income taxes, they believed that the CRA would not be proactive in identifying and fixing the mistake, and thus, why should they do the same for taxes owed.

Offshore Compliance and Tax Settlements

Offshore Tax Havens

While most participants were aware of offshore tax havens, they had heard very little about them in recent years. It was believed that the CRA is doing its best to address the issue.

Although aware of the existence of tax havens, participants in the general public sessions indicated they had heard very little about offshore tax havens in recent years. However, the topic was one of the ones that most clearly defines the “big fish from the little fish” or the “big guys from the little guys.” In most



groups there were references to the Panama Papers, but a perception that things had gone quiet since then.

The words used to describe the people and companies taking advantage of these tax havens were all strongly negative; tax evading, greedy, money laundering and cheating. The topic also instantly suggests very well off to rich people who can afford to have experts find these havens. There is also a strong sense that those taking advantage are politically connected and can influence politicians to either not close these havens/loopholes and/or not prosecute people who are involved with them. There were references to former Prime Ministers and the current Finance Minister making use of these havens.

Participants were not entirely sure if all of these tax havens were illegal or not, but there was certainly a perception of unfairness because only those with the means could take advantage of them. In a few instances, the issue was seen as related to taking advantages of loopholes in taxation rules, rather than contravening the taxation laws.

There was mixed reaction when asked if they felt the CRA was doing enough to deal with offshore tax havens. Some noted that following the release of the Panama Papers, they had not heard of any prosecutions and a few even felt the government had stepped in to stop any activity. Others suggested that this type of investigation or prosecution was done quietly out of necessity. These people would be best described as hopeful rather than confident that the CRA is working quietly away on these cases. Yet others felt that the CRA was doing its best given what they perceived as the limited staff focusing on the issue. It was believed that addressing the issue was complex and solutions to solve the problems were difficult to identify.

There was general agreement that even some basic information about collections and other activities dealing with offshore tax havens would be helpful to keep the public informed of the situation. Participants generally understood that details like names and specific amounts would not be shared for privacy reasons, but felt even aggregate amounts would demonstrate that something is being done.

Tax Settlements

There is even less specific knowledge about settlements than was the case about tax havens, but following a similar pattern, most participants tend to give the CRA the benefit of the doubt and assume they are doing a reasonable job in this area.

Settlements were discussed briefly at the end of the general public sessions. Aside from a common assumption that settlements “must be occurring” there is almost a complete lack of specific knowledge about settlements.

However, this topic is another one (like offshore tax havens) that invites comparisons between better off and worse off Canadians. Those who are better off have the resources and can hire the experts to represent them through a court or settlement process.



In the absence of any actual information on settlements, the perception of whether the CRA is doing a good job or not is much like the perceptions of tax havens. Participants don't really know, but tend to give the Agency the benefit of the doubt and feel that settlements are both reasonable and based on the various situations that are faced. There was also, again, interest in seeing even aggregate data on settlements.

Summary Comments

An overall summary was used to judge the performance of the CRA in dealing with the underground economy, offshore tax havens and settlements. Because of a general lack of information on these topics, it was difficult to get a clear reading on perceptions. However, the summary helped in confirming that the CRA is seen as doing a reasonable job in all of these areas. This perception could be enhanced if the CRA provided some aggregate information on successes/results in these areas.

After groups in the first two locations were completed, a summary section was added to the discussion guide at the end of the sessions. It focused on their overall sense of the CRA and was particularly helpful in understanding overall perceptions of confidence in the Agency and their ability to deal with the underground economy, offshore tax havens and settlements. This discussion was helped by using a simple diagram on a flip chart that had low confidence to the left, high confidence and a neutral point in the middle. There were no numbers on the chart, but participants tended to assume it represented a scale from 0 to 100 or 0 to 10.

In sessions where this was used, most people agreed the CRA fell approximately halfway between the neutral point and the highly confident point; or approximately at the 70 – 75-point mark if the scale ran from 0 to 100. Reasons for mid-point ratings primarily related to not being familiar with what is being done. Those who expressed a greater sense of confidence felt that they had not heard of major issues reported in the media, and as such, believed that the CRA was doing a reasonably fair job of ensuring tax compliance.



Detailed Analysis of Qualitative Focus Groups - Small and Medium Enterprises (SMEs) and Tax Intermediaries (TIs) (Toronto, Calgary, Halifax & Montreal)

Impressions of the CRA and the Canadian Tax System

Impressions of the Tax System

Like those in the general public sessions, participants were most familiar with the Canadian tax system and so, had little to compare it with. Again, there were comments that the system was complicated and this was partially responsible for most of those in the SME sessions having their taxes done by a professional.

The SMEs and the TIs agreed that the system was complicated, although several of the TIs noted (somewhat facetiously) that it was good for their businesses. Most of the SMEs used a professional to prepare their taxes and part of the reason for this was how complicated the tax system was.

Impression of the CRA

The general impression of the CRA in the SME and TI sessions is positive and participants recognized efforts that had been made in recent years to improve the online presence and to make agents more helpful.

Those in the small and medium enterprise sessions (SME) and the tax intermediary sessions (TI) tended to deal with the CRA more frequently, and much more frequently in the case of the TIs who often reported being online or on the phone with the CRA on a daily basis. As such, it is not surprising that all participants were familiar with the CRA and like the general public participants, immediately associate the Agency with income tax collection and enforcement. Many were also aware of GST/HST administration, but tended not to note Canada Child Benefit Program. Those in the SME sessions deal with the CRA more frequently while the TIs deal with the CRA very frequently.

Those in the SME sessions tended to focus on the same improvements and areas where the CRA performs well as did those in the general public. This included:

- The CRA is consistent and treats their clients the same because of their systems and their systematic approach. They feel they are dealing with people who care about small business and are trying to help them, despite some issues providing efficient service.
- The CRA was described (positively) as being tenacious and being good at recouping/collecting what is owed. Audits were also described as being respectful and efficient.
- Like the general public, there is a perception that agents are helpful and even proactive in offering information that is to the client's benefit.



- Improvements to the online offering were also frequently noted by those in the SME groups. There were general comments about technology being regularly updated, but specifically, they commented on being able to use their online banking to be able to connect to their CRA account, being able to submit documents online, generally how user-friendly the website is and how easy it is to navigate and the technology of the e-file system. In fact, the improvements to the website and online in general were sometimes credited with the improvements to the phone response in that with more people being serviced online, there was more time for the phone agents to service those clients.

Those in the TI groups were the ones dealing with the CRA most frequently and often daily by phone or online. They were quite positive about online improvements including the information they could access about their clients through Represent a Client. They were generally impressed with the amount of information they could access. They also commented on how user-friendly the website is. The Express Notice that produces an assessment very quickly after a tax file is submitted was also positively noted. One participant in the TI groups expressed a desire to be able to print documents from their client's account.

Of note, participants in the TI and SME sessions in Montreal were generally of the opinions that dealings with the CRA were more difficult than they were before, notably in terms of accessing service over the telephone and in-person. It was mentioned that tax files dropped off in person were no longer time-stamped, and that often, TIs were dropping off the provincial tax files first at government offices, in order to obtain a date stamp on the federal income tax documents prior to dropping them off in the mail box of federal offices.

Suggestions for Improvements

The SMEs and the TIs also had suggestions for improvement. Suggestions from the TIs in particular often dealt with telephone wait times and included a call-back service, live chat and dedicated lines for TIs.

The SMEs and TIs were consistent in their ideas of where most improvement is needed and probably because of the greater frequency of contact from the TIs they tended to make their suggestions for improvement more forcefully than the SMEs.

There were more comments about the wait times on the phone from the SMEs and particularly the TIs who noted that they represent a number of clients and are typically asking more difficult questions since they already know the basics of the tax system. They also noted that the two-tiered phone system that is in place means even more wait time for them (often) because of the complexity of some of their questions. The first agent they reach often has to pass them to a more senior agent because of the questions they are asking and that means a second wait. Their solution was for the CRA to offer dedicated lines and agents for TIs, who would be easier to reach and also more senior to be able to deal with their more complex questions. Another popular solution suggested by the SMEs and TIs to deal with long wait times would be for the CRA to offer a call back service. The caller would maintain their space in the cue and receive a call back from the agent when it was their turn. Another suggestion was for a live chat



function on the website that would allow them to get their questions dealt with quickly by accessing an agent online.

There were two more suggestions coming from the SMEs and TIs designed to make more efficient use of time. One was to have more continuity when ongoing cases are concerned like in the case of an audit. The other suggestion was to have email notifications sent to their regular email and not just within the CRA system. They did not want the actual information sent to their email account, just the notification that there was something for them to see at their CRA account. A small number of participants in the SME sessions indicated they already receive these notifications, but this appeared to only apply to those operating a sole proprietorship and not to those operating an incorporated business. Finally, a few representatives of very small businesses would like to see the tax language of forms simplified, especially for those who do not have access to a qualified taxation professional to manager their business accounting.

Transformation

Like the general public, participants agreed that the transformation concept was a good idea and a positive step. They were however, not aware of the transformation taking place.

Participants were read the following short description in each session and asked if they were aware of this change and/or had seen any evidence that it was taking place:

The CRA is going through a transformation and trying to make people feel like a valued client rather than just another number. The CRA is committed to a new vision of being Fair, Trusted and Helpful by Putting People First.

Participants in the SME and TI sessions reacted in the same way as the general public to the questions of the transformation at the CRA. They were not aware of the transformation, but mostly gave some benefit of the doubt that it was happening based on the same evidence that was used by the general public – agents being more helpful and asking if they have answered all your questions. The exceptions to this general reaction was the TI session in Halifax and in Montreal where they felt there was little or no evidence of any changes happening yet, but agreed that if a dedicated line for TIs was implemented, that would be a step towards starting that transformation.

For the most part, greater access to specialized services/advice, the CRA being present to professional events (for example, meetings or the CQFF in Quebec – Centre Québécois de formation en fiscalité), the availability of educational materials for SMEs, more evident actions to address tax havens, and a demonstration that issues are being addressed rapidly, were all ways SMEs and TIs suggested for the CRA to demonstrate their new engagement.



Liaison Officer

The Liaison Officer service is not well known, but was generally felt to be a good idea for those needing help in their dealings with the CRA. There was one group where the one-on-one delivery method was criticized as being overly expensive.

The SMEs and TIs were asked about their awareness of the Liaison Officer service offered by the CRA. Awareness was limited to at most one or two participants in each of the business sessions (SMEs and TIs). Once the service was described or in cases where a participant who had experienced the service shared their experience, the concept was considered quite useful and a positive offering from the CRA. Anyone who had actually experienced the service also spoke very highly of it.

The service was described as a one-on-one personal visit to the client's business or a neutral location like a coffee shop, that lasted for one to two hours and was designed to help the person with the basics of what they would need to know in dealing with the CRA. With the exception of the SME session in Toronto, reaction to the service was very positive. In the one dissenting group, they felt the concept of the service was very useful, but thought it was both unnecessary and overly expensive to offer the service as an in-person, one-on-one service. Instead, they felt a phone-based or workshop setting where more than one person could take part at a time, would be less expensive to operate.

Current Issues and Behaviours

Tax Filing Behaviours / Habits

Most of the participants in the SME sessions had a professional do their taxes. This is mainly to access the expertise of the professional and to allow the taxpayer to focus on running their business.

The participants in the SME sessions in Calgary, Toronto and Montreal all used tax professionals to do their taxes. In Halifax, they were split with slightly more than half of the participants doing their own taxes. The reasons for using a professional was generally for their expertise – somebody who knows what they are doing. They also felt it was better for them to spend their time working on their business rather than spending time trying to understand and prepare their taxes. Like the members of the general public, they often felt that a tax professional would be able to save them money because of their knowledge of the tax system. At the same time, they felt that the complexity of the tax system made it necessary to rely on the expertise of a tax professional.

The TIs were asked about the biggest challenges facing their clients and there were a few challenges noted that appeared to be challenges faced by the TI and not by the client. These included the speed with which money that is sent electronically takes to be cleared or received, the limits on the amounts of money that can be sent electronically (thought to be not more than \$50,000) and the contact people they are dealing with changing or moving roles.



The TIs noted that their clients come to them and leave them to deal directly with the CRA and do not tend to deal with the Agency themselves. Therefore, it is the TI who is dealing with the challenges and not the business client, so the client actually has few challenges. That said, the greatest challenges TIs face when dealing with their clients is the availability of all of the business' documentation provided to TIs in a timely manner. In addition, in a few instances, TIs mentioned that CRA delays in addressing requests or fixing issues are not necessarily well communicated to clients. For example, while a file is under review, clients may still get notices of late payment, thus being left with the impression that their TI have not handled the issue with the CRA, even though the file might be in progress. It was also believed that some corporate clients, notably smaller enterprises, do not always understand the time required by TIs to process requests/fill out forms, as well as expecting TIs to be able to "save them a lot of taxes" where it isn't always possible given the situation.

CRA Online Services

While the one sign-in feature was seen as a time-saving device and a small step in the right direction, there are concerns with privacy. Like the general public, the business audiences also found the My CRA Account name to be acceptable and often thought it was already called that.

The SMEs generally liked the idea of the single sign-in, but also raised more concerns about access than did the general public. Their concern was mainly that an employee with access to the business account would also have access to their personal information. As long as this was permission based (and not cumbersome to set up) they were generally in favour of the idea. Another suggestion was to receive an email notification when anyone accessed the personal account so that the account owner would be able to determine if there were any issues.

Aside from two or three participants in the Toronto SME group, where there was a feeling that the My CRA Account name was just a bit casual for an organization like the CRA, the name was acceptable and most reacted like members of the general public did with the dual sentiment of "isn't that what it is already called" and "what else would you call it?"

Those in the TI sessions appeared to have even more concerns about access to their personal accounts and also noted that they rarely would work on their client's work and then move to their own anyway. In short, there was a common feeling that the single point of access was not necessary as the sign-in was not cumbersome now. In addition, a few noted that they had set their personal accounts up under Represent a Client so they could access them if they wanted to while working on their clients' accounts.

There was some concern that a client who could access their own account not be able to also look at the TIs personal account. There were a small number who felt this might be possible if they were at the client's office, showing them something and then had to look away or leave for a short period and they did not want to leave their personal accounts exposed. These were mentioned quite infrequently and there did seem to be an expectation that the account owner would be able to allow or not allow access to certain accounts from certain people so that a staff member for example, would only be able to access the accounts they were supposed to access.



In Quebec, about half of the SMEs and nearly all TIs reported having an account with the provincial government (“Mon dossier pour les entreprises”) for much the same reasons as having an account with the CRA. SMEs who did not generally rely on their tax professional for information.

Integrity of the Tax System

Addressing Issues of Non-Compliance

Those in the SME sessions estimated a higher level of non-compliance in completing taxes than did the TIs. Again, it was those who are not claiming tips and cash payments (with unclaimed income) for goods and services and inflated expenses (lunches) and mileage claims making up much of the under reporting.

Those in the SME sessions tended to think of most businesses being compliant with their taxes until they started to think about “under the table work,” not claiming tips and inflating mileage and expenses. Again, what were perceived as “relatively minor” activities were considered common and pushed the estimates of cheating as high as 30-40 percent.

The TIs in the sessions tended to estimate the level of compliance at higher levels than either the general public or the SMEs – at approximately 80 percent or higher being honest. This was often attributed to the TI themselves who would insist on the taxes prepared on behalf of their clients being filed properly. Several noted they had resigned clients or would not work with some who did not want to complete their taxes honestly. However, even they indicated that some clients would push the limits, mileage would not be accurately captured and that meals would be written off that did not really qualify.

The SMEs and the TIs echoed the perception of the general public that “better off” individuals and businesses were more able to hire accountants and lawyers who could “afford to find loopholes” and defend their clients if there were questions. Indeed, when asked if the CRA efficiently prosecuted individuals or businesses that did not pay their fair share of income tax, many felt that there are inequities based on the size and revenue of organizations and the wealth of the individuals. This was a general impression that is not founded on any specific examples. A few TIs also believe that the CRA lacks proper resources to effectively address the issue, or that the Agency is not focusing enough attention on tax evasion involving large sums of money.

Reporting Taxation Fraud

SMEs are reluctant to report someone (or a business) for tax cheating. They don't like that someone is cheating, but are quite reluctant to do anything about it.

Those in the SME sessions reacted similarly to the general public respondents in that they agreed they would be very unlikely to report cheating. In a few instances, exceptions “might” include if it was a business that was regularly doing this and clearly not paying a lot of taxes. They would also want to be absolutely sure they were right because they felt they could create a lot of damage and trouble if they



incorrectly reported someone. There is also a strong sense that it is not their business to be involved in a situation like this.

Like the general public participants, SME participants who might report against someone or (more likely) a business that was cheating on their taxes would do so by phoning the CRA. They were also more likely to make an anonymous call.

Underground Economy

Definition

While those in the SME and TI sessions were aware of this activity taking place, they tended to treat it as small and a necessary part of people doing what they can to make ends meet.

The SMEs and TIs were similar in their reaction to the definition given in the sessions with the general public. This definition included the black or illicit market, which was described as illegal business activity and the underground economy, which was a legal activity that is not claimed under tax reporting. It was readily accepted by participants as something that commonly happens. Like those in the general public sessions, they were aware of situations where this activity was taking place, and they believed that it was common in certain industries – such as trades, personal services, and hospitality – but not in all sectors.

Interestingly, there was a tendency to excuse much of this behaviour if it was considered to be small, notably among SMEs. There was a common sentiment that “people are hurting” and just trying to save some money. On the other hand, some TIs were of the opinion that it is everyone’s responsibility to report any kind of tax evasion, and those who are registered mentioned that it was required by their professional association.

Like the general public, there were mixed opinions on whether the CRA is doing enough to deal with the underground economy. Interestingly, some were reluctant to see the Agency do much more to crack down on people who are doing this with small amounts of money and who are just getting by. Others, however, felt that the CRA does not allocate sufficient resources to address this issue, and that it should hire experienced tax professionals to uncover tax fraud.

Exercise on Disclosure

Compliance was advised by most of those in the SME groups, mainly out of fear of being caught and by practically everyone in the TI sessions. There was also a level of distrust suggested in these groups and an unwillingness to deal with a “cheater” on any level.

As with the general public, participants were given three short exercises to complete. The scenarios included two people talking and one sharing that they had made some extra money renting a trailer and essentially didn’t want to claim the income on their taxes. The participant was asked to indicate both what they would say to this person and what they thought about the interaction. The only difference



between the three exercises was the amount of money; it was \$500 in taxes in the first, \$2,000 in the second and \$5,000 in the third.

With the exception of the SME group in Halifax, only one or two participants in each of the SME and TI sessions indicated the \$500 level was a small amount and not serious. The typical response across these sessions was to either start at the \$500 level with a warning about the need to report that money that continued through to the higher levels or to increase the intensity of that warning as the amount of money involved increased. Their concern as the money increased was the risk of being caught also increased. There was also an underlying concern about doing something that would cause the taxpayer to come to the attention of the CRA and that the attention could last for multiple years.

Like those in the general public sessions, the main advice given was to report the income and pay the taxes – mostly because of the risk of being caught, but also for the morality or “rightness” of paying and supporting our way of life. Like the general public, there were a small number of participants, notably SMEs, who felt the issue was none of their business. Interestingly, the “thought” part of this exercise began to generate some comments about not trusting the person and not wanting to do business with them because of the feeling that cheating at this level indicated they were not honest in other parts of their dealings. Finally, the SMEs were the most likely (somewhat tongue in cheek) to also indicate they should also get a trailer and rent it out if the business was this lucrative.

Only two to three participants across all of the TI sessions suggested the \$500 was not that serious and not worth reporting or bothering about. The typical response was that all income had to be reported. However, they were also the group most likely to refer to expenses and to look for ways to reduce the impact of the revenue by claiming legitimate expenses against it.

Messages from the CRA

Unlike those in the general public sessions, the consequences message had more traction in these groups, although the benefits approach was close behind in terms of support.

Following the exercise or what would be said to someone not considering reporting all of their income, the approach that the CRA could take to encourage such reporting was also discussed.

Those in the SME sessions also discussed the two basic types of messages identified in the other sessions – benefits or consequences. Again, there was some difference of opinion, with proponents on both sides of the argument, but the consequences message tended to gain more support from those in the SME sessions than was the case in the general public sessions. Otherwise, opinions were mixed with some opting for consequences including the lack of warranties and guarantees on cash work and others opting for the benefits and how fortunate we are to live in this country.

Those in the TI sessions also tended to discuss the same message options. Interestingly, they offered an additional perspective on consequences. When an organization that has been doing a high proportion of their business as cash sales that are not claimed is sold or goes for financing, their sales and overall



business are not showing as positively as they actually are. This means the selling price might be depressed from where it should be and the amount of financing available may be lower as well.

Overall, across most of the TI sessions, opinions were even between those who felt a consequences message would be more effective and those who felt the benefits we receive is the better approach. In Montreal, most of the TIs believed that a consequence message would be far more effective with their clients than a benefits message, unless there are some financial benefits for the individual or the organization.

Voluntary Disclosure

Most participants in the business sessions reacted that this situation would have to be corrected right away, partly so as to not invite a higher level of scrutiny from the CRA if they found the omission themselves.

Participants were given a scenario that they had mistakenly missed including \$1,000 in income on their tax return two years ago. This was a simple omission and there was no intent to deceive, and they were asked what they would do in this situation.

In the SME sessions, there was a stronger feeling than in the general public sessions that something would need to be done right away to rectify the oversight. There was a strong sense that the oversight would be noticed at some point and therefore, had to be dealt with. Not dealing with it might invite a higher level of scrutiny from the CRA in the future (who would not know it was an oversight). There is a general expectation of leniency and flexibility if payments are needed if the person self-reports and also confidence that this would be the case from the CRA.

Those in the TI sessions were most adamant that as soon as the error was known, it would have to be corrected with a voluntary disclosure procedure/file an amendment or added to the following year's taxes.

Two comments came from the TIs relative to voluntary disclosure. Some were under the impression that they had to wait a year before they could disclose, although their inclination would be to do it right away. The other point that was made in one session was the CRA would not be coming back if an expense item had been missed that was in the client's favour. This suggested a level of unfairness in dealing with the CRA.

Offshore Compliance

Reaction from the business participants was quite similar to the general public. Most participants were aware of offshore tax havens, but had heard very little about them in recent years. There was also a tendency here to assume the CRA is looking at offshore tax havens even though there is little direct evidence that this is happening.



Those in the SME sessions reacted in much the same manner as the general public except that they were even a little more negative with their descriptions of those using tax havens and they also drew a very clear distinction between companies taking advantage of the havens and their own circumstances. They described them as distasteful and unethical even if it was not illegal. They also used words like “shifty” and “weasels” to describe these people.

The companies that would be involved in these activities were considered to be bigger organizations – Fortune 500 companies with lobbyists and connections. It was believed that these connections were used to ensure the loopholes were not closed.

Like the general public, those in the SME sessions also fell more into the hoping and assuming that the CRA is taking some action with tax havens, but have not heard specific details. They were in agreement with the CRA doing more audits of larger companies and reporting the results to keep the public better informed. In a few instances, however, the fact the situation had been going on for a long time and was still unresolved shed doubts regarding the effectiveness of the CRA remediation efforts.

The TIs made the clearest distinction between legal and illegal tax havens and expressed the sentiment that any illegal activities should be pursued. In Halifax, participants felt the taxpayer and the accounting firm involved should be held accountable. Mixed opinions were offered in terms of whether or not the CRA measures were effective in addressing the issue. In Quebec, it was believed that legislation should be reinforced to minimize the financial impact of offshore investments on the Canadian economy, notably in terms of regulating what financial institutions can and cannot do on behalf of their clients. A suggestion was made to limit the percentage of funds that can be kept in offshore accounts or investments (as a percentage of revenue, for example).

Experienced an Audit with a Client

Most TIs had experienced an audit situation in the past and they were generally positive about the experience and offered few suggestions for improvement.

The TIs were asked about participation in a CRA audit on behalf of one of their clients. Most had been through such an audit and almost all felt the procedure had been handled reasonably and respectfully. Being able to submit documents online was noted as an improvement that was really helpful. To further improve, a suggestion was made to allow the submission of more than one document at a time. Other suggestions were only made by a small number of participants, but this was because most of the TIs already agreed that the process was handled well:

- One or two suggested the auditors will ask for more information than they actually examine, which creates more effort for the TI. The suggestion was to only ask for what is needed.
- Another suggested that auditors should be better trained in materiality so that they are not concerned about very small amounts of money.



Summary Comments

The CRA is seen as doing a reasonable job in addressing tax evasion. This perception could be enhanced if the CRA provided some aggregate information on successes/results in these areas.

After groups in the first two locations were completed, a summary section was added to the discussion guide at the end of the sessions. It focused on their overall sense of the CRA and was particularly helpful in understanding overall perceptions of confidence in the Agency and their ability to deal with the underground economy and offshore tax havens, among other forms of tax evasion. This discussion was helped by using a simple diagram on a flip chart that had low confidence to the left, high confidence and a neutral point in the middle. There were no numbers on the chart, but participants tended to assume it represented a scale from 0 to 100 or 0 to 10.

In sessions where this was used, most people agreed the CRA fell approximately halfway between the neutral point and the highly confident point; or approximately at the 70 – 75-point mark if the scale ran from 0 to 100. The exception to this was the TI session in Halifax where similarly higher ratings were given for finding tax havens but they were at the 20 – 30% level for actually doing something about them. In Montreal, TIs provided an overall rating for the CRA addressing tax evasion in general, with most expressing a low level of confidence closer to the 20-30% level. By contrast, SMEs were generally more positive with ratings ranging in the 60-70% confidence range.



Research Methodology

Target Audience

There were four target audiences:

- Individual taxpayers – aged 20 and over who have resided in Canada for a minimum of one year. For the qualitative research, this audience was further divided into those considered as having high tax compliance attitudes and those with low tax compliance attitudes, for the purpose of conducting the focus groups. The CRA anticipated an incidence rate of 35% for low compliance attitudes and 65% for the high compliance attitudes, within the general population.
- Small and medium-sized businesses (<100 employees) – included decision-makers or those involved in decisions related to tax matters, payroll, GST/HST preparation, or bookkeeping. Acceptable job titles included:
 - President/CEO/Owner
 - CFO/Comptroller
 - Accountant
 - Payroll Manager/Officer
 - Manager
 - Bookkeeper
 - Financial Officer
- Tax intermediaries – work with small business clients (<100 employees) on tax-related or payroll matters.

Appendix A

Quantitative Research Components

Methodological Report

Two surveys were administered including a telephone survey with individual taxpayers, and an online survey with small and medium-sized businesses (SMEs) as well as tax intermediaries:

1. A telephone survey entailing a random sample of 1,300 adult Canadians 18 years of age or older was conducted between February 4 and March 2, 2020. The target audience was Individual taxpayers aged 18 and over who have resided in Canada for a minimum of one year (operationalized in this research as being a sampling of adult Canadians who almost universally have resided in Canada for a minimum of one year).
2. An online survey of 500 small and medium-sized businesses and 500 tax intermediaries was conducted between February 11 and February 24, 2020.



The target SMEs were businesses with less than 100 employees and included decision-makers or those involved in decisions related to tax matters, payroll, GST/HST preparation, or bookkeeping. Acceptable job titles included:

- *President/CEO/Owner*
- *CFO/Comptroller*
- *Accountant*
- *Payroll Manager/Officer*
- *Manager*
- *Bookkeeper*
- *Financial Officer*

The target tax intermediaries were those that worked with small business clients (<100 employees) on tax-related or payroll matters.

Questionnaire Design

The questions utilized in this study were provided by Canada Revenue Agency. Narrative Research reviewed the questions, providing suggestions and prepared them in a format suitable for telephone or online methodology, as required.

As required by Government of Canada standards, English and French pre-test surveys were conducted.

Individual Taxpayers

Sampling

The individual taxpayers survey was designed to be administered to a random sample of 1,300 adult Canadians 18 years of age or older. The sample provided for dialing entailed contact records reflecting Random Digit Dialing (RDD), thus engendering a large number of Not In Service (NIS) telephone numbers. For landlines, records were drawn from a list of randomly-selected households compiled from telephone numbers in Canada, drawn from a database that is updated quarterly. Both listed and unlisted numbers were included in the sample.

Narrative Research utilized ASDE Inc.'s Canada Survey Sampler (CSS) sampling software to generate general population telephone landline samples within Canada, which has become a standard software for many companies in Canada. This software has been proven to provide a sample that is equivalent to RDD. Randomly generated cellular numbers were also used. As per the Statement of Work requirements, the sample included from the outset a minimum of 25% of cellphone only users, in addition to landline telephone numbers.

The sample was stratified by region in order to ensure regional representation as follows:



<i>Region</i>	<i>Target Completions</i>
Atlantic Canada	125
Quebec	300
Ontario/Nunavut	425
Prairies/NWT	300
BC/Yukon	150
Total	1,300

The target interviews plan entailed overall quotas by age and gender, as well as by region. The gender quotas were approximately 50/50, while the age quotas were broken into three groupings: 18-34, 35-54, and 55 years of age or older.

Administration

As noted, the survey was conducted via telephone. The survey was programmed by Narrative Research in both English and French via Computer-Assisted Telephone Interviewing software (CATI). Respondents had the option to complete the survey questionnaire in the official language of their choice. Assistance was available from bilingual staff members as required, with ongoing bilingual supervision.

In terms of training, in addition to a thorough general screening and training process, supervisors and interviewers were provided with customized project-specific training, a review of the questionnaire including specific terminology, acronyms and pronunciations, and background information on the project goals and objectives.

In terms of supervision, as with all projects there was a ratio of one supervisor for every 15 interviewers working. This “floor supervisor” answers questions, handles escalations, ensures that technology is functioning properly, and blind monitors interviewers. In addition, a minimum of 10 percent of interviews were audited through the review of recorded interviews or live monitoring (twice the percentage required by industry guidelines).

The programmed survey was thoroughly tested to ensure question order and skip patterns were properly represented. In addition to this testing, a pre-test was conducted with 10 English and 10 French surveys. The overall purpose of the pre-test was to ensure that:

- *The wording of the questions was clearly understood and unambiguous;*
- *The sequence of the questions was appropriate;*
- *The necessary response categories had been included for each question; and*
- *Neither specific questions nor the survey overall evoked a negative reaction or discomfort among respondents.*

After the pre-test, the data was carefully reviewed to ensure accuracy and identify any aspects that needed to be modified. A pre-test report was prepared outlining the results.



In addition to the actual survey queries, a section was included at the end of the questionnaire to ascertain respondent comprehension and experience with the survey. No changes in the survey instrument were deemed to be required as a result of this endeavour.

Fieldwork was monitored on an ongoing basis, allowing supervisors to determine if there were any challenges via the call disposition/reasons for non-response information. The survey required a mean average of approximately 22 minutes for respondents to complete.

A dialing plan was implemented whereby there were a minimum of eight call-backs for landline telephone numbers, and a minimum of five call-backs for cellular telephone numbers. Calls and call-backs were varied throughout the day which includes both daytime and evening calling, limited to 9 p.m. in a given time zone.

Narrative Research and its data collection partner employed a number of techniques for keeping response rates as high as possible:

- *Training of all interviewers in telephone and interview techniques and thorough project briefings to guarantee professional and thorough data collection activities;*
- *100 percent supervision of all interviewing by experienced supervisors;*
- *Continuous on-line monitoring of interviews in progress by supervisors (10% monitored or called back for verification);*
- *Pre-testing of all survey instruments at the design stage by senior field personnel to ensure it provides the best possible respondent experience;*
- *In-house sample development through consultation between Data Services personnel and the Project Director, to ensure the project's final sample or contact records have been created in a consistent manner; and*
- *Call rules to keep response rates high and minimize non-response bias including the implementation of a dialing plan whereby there were a minimum of eight call-backs for landline telephone numbers, and a minimum of five call-backs for cellular telephone numbers, calling at different times of the day, and arranging call-backs.*

If an interviewer did not speak the official language requested by the respondent, the interview transferred to another interviewer or a call-back was arranged within 20 minutes (or at another time if requested by the respondent). When calling to a particular location with a predominant language (e.g., French in Quebec), initial calling was conducted by interviewers who spoke the predominant language, to minimize the number of transfers required.

The tables below for the telephone survey display regional, gender, and age data in terms of the actual distribution of adult Canadians, as catalogued in the 2016 Statistics Canada Census. As well, approximate regional, gender, and age quota targets are detailed (both in terms of the actual *number* of surveys completed, and the *percentage* of all surveys completed). The tables on the pages below present data with



the weighted and unweighted *number* as well as *percentage* of surveys collected, for relevant demographic dimensions.

Data Tabulation: There were a total of 36 overlapping or interlocking statistical weighting cells created from the study design using the weighting factors of: Region (6: Atlantic, Quebec, Ontario/Nunavut, Manitoba/Saskatchewan, Alberta/Northwest Territories, and British Columbia/Yukon); Age group (3: 18–34 years of age, 35–54 years of age, and 55 years of age or older); and Gender (2: Male, Female). The 36 overlapping or interlocking statistical weighting cells thus were derived from Region (6) x Age (3) x Gender (2) dimensions = 36 unique statistical weighting cells. Population data for the 36 statistical weighting cells were obtained from the most recent (2016) Census of Canada, and can be found here:

<https://www12.statcan.gc.ca/census-recensement/2016/dp-pd/dt-td/Rp-eng.cfm?LANG=E&APATH=3&DETAIL=0&DIM=0&FL=A&FREE=0&GC=0&GID=0&GK=0&GRP=1&PID=109525&PRID=0&PTYPE=109445&S=0&SHOWALL=0&SUB=0&Temporal=2016&THEME=115&VID=0&VNAMEE=&VNAMEF=>

It should also be noted that a small number of individuals were not placed into one of the 36 weighting cells, as they identified as gender diverse or preferred not to provide a response to the gender question. For tabulation purposes, these individuals were given a weight value of 1.0.

Telephone Survey (Percentages may not sum exactly to 100%, owing to rounding)							
	2016 Census	Quota Targets		Surveys Completed (Unweighted)		Surveys Completed (Weighted)	
		(n=)	(%)	(n=)	(%)	(n=)	(%)
Region							
Atlantic Canada	6.8%	125	9.6%	136	10.4%	90	6.9%
Quebec	23.4%	300	23.1%	343	26.3%	303	23.2%
Ontario/Nunavut	38.4%	425	32.7%	389	29.8%	498	38.2%
Prairies/NWT	17.8%	300	23.1%	273	20.9%	233	17.9%
BC/Yukon	13.6%	150	11.5%	163	12.5%	180	13.8%
Gender							
Male	48.6%	633	48.7%	680	53.0%	623	48.6%
Female	51.4%	667	51.3%	602	47.0%	659	51.4%
Age							
18-34	27.4%	357	27.5%	285	21.9%	358	27.5%
35-54	34.1%	444	34.2%	464	35.6%	448	34.4%
55+	38.6%	499	38.4%	555	42.6%	498	38.2%

Participation/Response Rate: The rate below was derived using the principal elements of the formula recommended by the Public Opinion Research Directorate of the Government of Canada:



Completion Results	
A. Total Numbers Attempted	137,140
Total Invalid Numbers	67,916
Discontinued Number/Not in Service	67,090
Fax/Modem	333
Business Number	493
B. Total Unresolved Numbers (U)	50,560
Busy	3,045
Answering Machine	13,830
No Answer	30,955
Scheduled Call-Back	2,730
C. In-scope Non-Responding Units (IS)	16,806
Household refusal	1,720
Respondent refusal	14,344
Illness, Incapable	0
Qualified Not Available	0
Language Problem	659
Selected Respondent Not Available	0
Qualified Respondent Break-Off	83
D. Responding Units (R)	1,858
Quota Full	234
Disqualify	316
Completed Interviews	1,308
Rounded Participation/Response Rate: $R \div (U + IS + R) = 1,858 \div (50,560 + 16,806 + 1,858)$	3%

For the telephone survey, the margin of error provides a reflection of the sampling error and is presented in the table below:

Region	Survey Completions	Margin of Error (19 in 20 times, confidence interval)
Atlantic Canada	136	± 8.4 percentage points
Quebec	343	± 5.3 percentage points
Ontario/Nunavut	389	± 5.0 percentage points
Manitoba/Saskatchewan	80	± 11.0 percentage points
Alberta/NWT	193	± 7.1 percentage points
British Columbia/Yukon	163	± 7.7 percentage points
Total	1,304	± 2.7 percentage points



Given that this telephone survey methodology entailed a probability sampling, the data collected can be extrapolated to the Canadian general public adult population 18 years of age or older, within the limitations of the attendant margin of error and confidence interval.

SMEs and Tax Intermediaries

Sampling

Given the overlap in questions for these two audiences (i.e., SMEs and Tax Intermediaries), the questions were combined into one survey with streams for the two target audiences. The survey questionnaire was administered online. The sampling was designed to achieve 500 completed surveys with each target audience.

Narrative Research utilized the services of online panel records provider, Dynata, for this research. Panelists are recruited from a large number of sources to increase diversity and representation. This includes loyalty panels, organic, open enrollment and partnerships, and an affiliate network. Dynata uses robust panel management techniques to monitor the quality of data through various quality checks such as participation limits, screening questions, digital fingerprinting, random and illogical responding, capturing and removing flat-liners and speeders. Dynata also regularly measures participant satisfaction on elements such as frequency of invitations, value and diversity of incentives and redemption choices, their willingness to complete various lengths of surveys, and level of responsiveness to any questions or concerns they share with Dynata's Member Services team.

Regional targets were established for SMEs and tax intermediaries in order to ensure robust regional representation across the country.

Administration

The online surveys utilized were programmed by Narrative Research in both English and French, using Voxco Acuity programming software. Respondents were formally invited to the survey in the official language of their choice. As well, at any point when completing the questionnaire, respondents had the option to change the questionnaire language to the other official language. Assistance in completing the survey was available from bilingual Narrative Research staff, as required. Respondents were able to verify the legitimacy of the survey via contacting representatives of Narrative Research and/or the Canada Revenue Agency.

Each programmed survey was tested to ensure question order and skip patterns were properly implemented. Testing included Narrative Research researchers receiving the invitation via email just as a respondent would, to ensure accuracy of delivery, text, links, and so on. Canada Revenue Agency staff were



also provided with the pre-test link and thus client feedback also was incorporated prior to the launch of the survey.

A total of 25 English and 17 French pre-tests were completed across both audiences, specifically entailing eight SME respondents and 34 tax intermediary respondents. These pre-test survey completions were conducted via a survey “soft launch” whereby a small number of panel respondents were invited to participate in the survey. The pre-testing of the survey allowed the collected data to be reviewed to ensure accuracy and to identify any programming aspects that should be modified.

In addition to the actual survey queries, a section was included at the end of the questionnaire to ascertain respondent comprehension and experience with the survey. One small change in the survey instrument was made as a result of this endeavour.

Reminder notices were forwarded to sampled respondents until such time as the target number of survey completions had been achieved. This study was administered between February 11 and February 24, 2020. The survey invitation as well as reminder invitations were forwarded to panel members during the data collection period. Fieldwork was monitored and reviewed on an ongoing basis to ensure target quotas were being met. Given that single use unique survey links were distributed to prospective respondents, no individual was able to complete the survey questionnaire more than once.

A total of 1,048 surveys were submitted by respondents, and 1,002 were ultimately used in the final data set, (501 SMEs and 501 tax intermediaries). It is important to note that for various reasons, a small percentage of submitted online panel surveys is often removed from study data sets after submission. Such was indeed the case in this instance for both target respondent audiences, as Narrative Research’s initial quota targets for each audience exceeded the overall final requirement of 500 questionnaires per audience. Thus, given the unavoidable possibility of having to remove surveys, post collection, Narrative Research as a precautionary measure collected more than the initially targeted number of surveys.

Reasons for removing surveys ultimately included respondent ‘speedsters’ who were deemed to have moved too quickly through the questionnaire, as well as consistently non-intelligible verbatim responses. Thus a small number (n=46) were removed for reasons of speeding, unintelligible verbatim responses, and so forth. The survey required a mean average of approximately 11.5 minutes for respondents to complete. A non-probability sample approach was implemented given that the study was designed to be conducted among respondents drawn from an online Canadian business panel. All such panels are inherently non-probability in nature, given that panelists self-select to become members of such panels, and not everyone in the target audience who is eligible to participate in the panel, indeed belongs to the panel. **Given that this online survey methodology used a non-probability sample, the data collected cannot be extrapolated to the overall populations of Canadian SMEs and Tax Intermediaries.**

Minimum quotas were established for regions, to ensure a robust representation of completed surveys from across the country, while also respecting the fact that the largest proportions of target organizations are from the most heavily populated provinces and regions of the country.





Small & Medium Enterprises				
	Quota Targets		Surveys Completed (Unweighted)	
	(n=)	(%)	(n=)	(%)
Region				
Atlantic	35	7%	40	8.0%
Quebec	115	23%	92	18.4%
Ontario	170	34%	187	37.3%
Western	165	33%	180	35.9%
Territories/National/ Not specified	15	3%	2	0.4%
Tax Intermediaries				
	Quota Targets		Surveys Completed (Unweighted)	
	(n=)	(%)	(n=)	(%)
Region				
Atlantic	35	7%	39	7.8%
Quebec	115	23%	128	25.5%
Ontario	170	34%	162	32.3%
Western	165	33%	164	32.7%
Territories/National/ Not specified	15	3%	8	1.6%

Participation Rate: The rate below was derived using the formula recommended by the Public Opinion Research Directorate of the Government of Canada:

Completion Results	
A. Total Email Addresses Used	18,669
Invalid Cases	1,548
Invitations mistakenly sent to people who did not qualify for the study	1,548
Incomplete or missing email addresses	0
B. Unresolved Units (U)	14,365
Email invitations bounced back	5
Email invitations unanswered	14,360
C. In-scope Non-Responding Units (IS)	523
Non-response from eligible respondents	0
Respondent refusals	103
Language problem	0
Selected respondent not available (illness; leave of absence; vacation; other)	0
Early break-offs	420



Completion Results	
D. Responding Units (R)	2,233
Completed surveys disqualified -quota filled	1,231
Completed surveys	1,002
Participation Rate = $R/(U + IS + R) = 2,233/(14,365 + 523 + 2,233) =$	13%

Reminders were distributed to potential respondents who were invited to complete a survey, but who chose not to do so. The data tables are unweighted, as per past iterations of this study. Given that the online methodology utilized a non-probability sample, a margin of error cannot be applied to the results as per the Standards for the Conduct of Government of Canada Public Opinion Research for Online Surveys.

Non-Response Bias Analysis

Any survey that is conducted is potentially subject to bias or error. When a survey is conducted with a sample of the population, there are two general classes of bias or error: sampling error, which is quantifiable, and non-sampling error, which is typically not quantifiable. Sampling error arises from the fact that interviews are conducted with only a subset of the population, and thus it is possible that the results obtained from this group of respondents is not reflective of the population as a whole. In contrast, non-sampling error encompasses a number of different types of errors including coverage error, measurement error, non-response error, and processing error. No measurement of sampling error can be attributed to the online study, given that the contact records utilized in the data collection process were derived from an online panel of the target audience, which is to say, a non-probability sample source. Having stated that, measures were taken in the implementation of the data collection to ensure sufficient completed surveys were obtained from both target segments. Targets were also set to ensure robust geographic representation across the country.

With respect to non-sampling error, a number of steps were taken to minimize bias. Both surveys utilized survey programming technology to ensure proper survey skip patterns were followed and to minimize errors due to data entry and data capture. The French and English survey instruments themselves were pre-tested with a small sample of respondents to ensure the survey material was easily understood by respondents, and that the resultant data were being captured properly. Interviewers were also trained and supervised for the telephone survey.

In terms of coverage, the telephone survey was conducted from a random sampling of a robust sample frame of landline and cellular numbers. Quotas were established for demographic groups traditionally regarded as central in quantitative survey research, such as gender, age, and region/province. The final data set was statistically weighted to closely match the true distribution of these dimensions as reflected in the 2016 Statistics Canada census. The statistical weights implemented were relatively small, given that the data collected already closely matched the actual distribution of adult Canadians along these demographic dimensions. The online survey was conducted with an online panel of the target audience,



based on a randomized sampling of panel records for the target audience drawn from a reputable commercially available online general public panel.

Qualitative Research Approach

The qualitative study included a total of 16 in-person focus groups, specifically one group with each of the four audiences. The following provides a breakdown of groups based on location, date, language and audience:

16 focus groups							
Location	Date (2020)	Language	Adults – General Population; Low Compliance Attitude	Adults – General Population; High Compliance Attitude	Tax Intermediaries	Small and Medium Size Businesses	Total # of sessions
Kitchener, ON	Feb 24	English	1	1			2
Toronto, ON	Feb 25	English			1	1	2
Calgary, AB	Feb 26-27	English	1	1	1	1	4
Montreal, QC	Mar 2	French			1	1	2
Sherbrooke, QC	Mar 3	French	1	1			2
Halifax, NS	Mar 3-4	English	1	1	1	1	4
TOTAL # SESSIONS:			4	4	4	4	16

The CRA designed the recruitment screeners. All participants were recruited per the recruitment specifications for the Government of Canada. Recruitment was conducted through qualitative panels stored on Canadian servers, with follow up calls to confirm the details provided and to ensure quotas were met. Those with current or past employment in sensitive occupations were excluded from the research, in addition to those living in the household. These sectors included marketing research, media, public relations, governments (whether federal or provincial), advertising and graphic design. In addition, member from the general public excluded the tax preparation and accounting sectors.

Participants from the general population were at least 20 years or older, had lived in their respective markets for at least two years, and were either the head or the co-head of the household. Those employed represented a good mix of industries. A mix of gender, household income and education levels were also recruited in each general population focus group. Individuals who had been to at least four qualitative sessions in the past five years and those who had attended a session in the past six months were excluded from the research.

Within the business/tax intermediaries focus groups, a mix of business sizes (in number of employees from 1 to 99) were represented. Participants included those who have sole or shared responsibilities in their organization for matters related to taxes, payroll, GST/HST preparation or bookkeeping. At least five per session personally dealt with the CRA. Tax intermediaries were defined as someone who works with small business clients on tax-related or payroll matters. Individuals who had been to at least five sessions in the past five year and those who had already been invited to take part in a focus group in the next few weeks were excluded from the research.





The CRA designed the discussion guides. Group discussions were held in English with the exception of those in Montreal and Sherbrooke which were conducted in French. Each session lasted approximately 2 hours with participants each receiving \$100 (general population) or \$150 (tax intermediaries or businesses) in appreciation of their time. A total of 144 participants were recruited across all 16 groups (specifically 9 respondents per session). Across all groups, 126 participants attended the discussions.

Context of Qualitative Research

Qualitative discussions are intended as moderator-directed, informal, non-threatening discussions with participants whose characteristics, habits and attitudes are considered relevant to the topic of discussion. The primary benefits of individual or group qualitative discussions are that they allow for in-depth probing with qualifying participants on behavioural habits, usage patterns, perceptions and attitudes related to the subject matter. This type of discussion allows for flexibility in exploring other areas that may be pertinent to the investigation. Qualitative research allows for more complete understanding of the segment in that the thoughts or feelings are expressed in the participants' "own language" and at their "own levels of passion." Qualitative techniques are used in marketing research as a means of developing insight and direction, rather than collecting quantitatively precise data or absolute measures. As such, results are directional only and cannot be projected to the overall population under study.

Appendix B:
Study Questionnaires

Canada Revenue Agency
2019-2020 Annual Corporate Research
General Public Questionnaire

Introduction

Hello/Bonjour, My name is ___ representing Narrative Research. The Government of Canada is conducting a telephone survey on current issues of interest to Canadians. The survey takes about 15 minutes and is voluntary and completely confidential. Your answers will remain anonymous. Would you prefer that I continue in English or French? (**IF NEEDED:** Je vous remercie. Quelqu'un vous rappellera bientôt pour mener le sondage en français.)

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 only. The information provided will be administered according to the requirements of the Privacy Act.

IF NEEDED: If you have any questions regarding this survey or would like to verify the legitimacy of this research, you can contact **Krista Holmes** at **343-551-6112** or visit canada.ca/por-cra

S1. May I please speak to a member of the household who is 18 years of age or older? Would that be you? [**IF THAT PERSON IS NOT AVAILABLE ARRANGE A CALLBACK**] [**CODE ONE ONLY**]

- | | |
|-----------|--|
| 1 Yes | CONTINUE |
| 2 No | ASK TO SPEAK TO 'ELIGIBLE' PERSON |
| 3 Refused | THANK/DISCONTINUE |

S2. [**REPEAT INTRODUCTION IF SPEAKING TO A NEW PERSON**] Your participation in this survey is voluntary, but would be extremely helpful. Would you be willing to take part in this survey? We can do it now or at a time more convenient for you. [**CODE ONE ONLY**]

- | | |
|-----------------------|--------------------------|
| 1 Yes, now | CONTINUE |
| 2 Yes, but call later | SPECIFY DATE/TIME |
| 3 Refused | THANK/DISCONTINUE |

S3. Have I reached you on your cellphone? **[CODE ONE ONLY]**

- | | | |
|---|-----|-------------------|
| 1 | Yes | CONTINUE |
| 2 | No | SKIP TO S6 |

S4. **[POSE S4 ONLY IF 'YES' IN S3]** Are you in an environment that allows you to comfortably continue with this survey?
[CODE ONE ONLY]

- | | | |
|---|-----|-------------------|
| 1 | Yes | CONTINUE |
| 2 | No | RESCHEDULE |

G8. Are you: **[READ ALL FOUR RESPONSES, IN ORDER – CODE ONE ONLY]** **[ENSURE GENDER MIX IS MET]**

- 01 – Male
- 02 – Female
- 03 – Gender Diverse, or would you
- 04 – Prefer not to say

G9. In what year were you born? **[ENSURE AGE TARGETS ARE MET]**

- 98 – ENTER 4-DIGIT YEAR
- 99 – Refused

S5. In which province or territory do you live?
[DO NOT READ RESPONSES - CODE ONE ONLY]

- 01 British Columbia
- 02 Alberta
- 03 Saskatchewan
- 04 Manitoba
- 05 Ontario
- 06 Quebec
- 07 New Brunswick
- 08 Nova Scotia
- 09 Prince Edward Island
- 10 Newfoundland and Labrador
- 11 Yukon
- 12 North West Territories
- 13 Nunavut

B. Overall Perceptions of CRA

- B1. The Canada Revenue Agency is the agency of the federal government responsible for such things as:

[READ IN MAN, SASK, ALTA, BC, YUKON, NORTHWEST TERRITORIES AND NUNAVUT: the collection of income tax, administration of the GST (or Goods and Services Tax), and the Canada Child Benefit Program]

[READ IN QUEBEC ONLY: the collection of federal income tax and the Canada Child Benefit Program]

[READ IN ATLANTIC PROVINCES, ONT: the collection of federal income tax, administration of the GST/HST, and the Canada Child Benefit Program]

READ EVERYWHERE: Throughout this survey, we will refer to the Canada Revenue Agency as the CRA.

How would you rate the overall performance of the CRA? Please use a scale from 0 to 10, where 0 means “terrible” and 10 means “excellent.” **[CODE ONE ONLY - PROBE TO AVOID ACCEPTING A RANGE]**

00 – Terrible

THROUGH

10 – Excellent

VOLUNTEERED

99 – Don’t Know/Refused – SKIP TO B3

- B2. Why do you rate the performance of the CRA as **(RESPONSE FROM B1)** out of 10? **PROBE:** Any other reason? **(RECORD RESPONSE, ACCEPT MULTIPLE RESPONSES)**

98 – Specify Response: (_____)

VOLUNTEERED

99 – Don’t Know/Refused

- B3. I would now like you to rate the CRA on a series of statements. For each one, please tell me whether you agree or disagree using a scale of 0 to 10, where 0 means “completely disagree” and 10 means “completely agree.”

[ROTATE STATEMENTS. REPEAT SCALE AS NECESSARY] [PROBE TO AVOID ACCEPTING A RANGE – CODE ONE ONLY PER STATEMENT]

(IF ASKED: We are asking for your opinion based on your general impressions of the CRA, whether from personal experience, what you have seen, read or heard.)

- c) *The CRA treats taxpayers with respect.*
- d) *The CRA treats taxpayers fairly.*
- e) *The CRA is efficient in its operations.*
- f) *The CRA can be trusted to do what is right in administering Canadians' taxes and benefits.*
- g) *The CRA works hard at helping Canadians with their tax and benefits matters.*
- h) *The information provided by the CRA is easy to understand.*
- j) *The CRA makes the process of filing your taxes easy.*
- k) *The CRA processes your tax return in a timely manner.*

00 – Completely disagree

THROUGH

10 – Completely agree

VOLUNTEERED

99 – Don't Know/Refused

C. Experience with CRA – Income Tax Filing

I would now like to ask you about your experiences as a taxpayer.

[READ IF NECESSARY, FOR EXAMPLE, IF THE RESPONDENT PAUSES IN RESPONDING IN THIS SECTION:

Please be reminded that these questions are for research purposes only. Your answers are appreciated and will help us improve Canadians' filing experiences with the CRA.]

- C1. **[INTERVIEWER TO EMPHASIZE THE YEAR]** Have you sent in your personal **[QUEBEC ONLY: federal]** income tax return for 2018? **[CODE ONE ONLY – DO NOT READ RESPONSES]**

IF ASKED: This would be the tax return you filed last year for the income you earned in 2018, which were due April 30th, 2019.

01 – Yes

02 – No – **SKIP TO D1**

VOLUNTEERED

99 – Don't Know/Refused – **SKIP TO D1**

[IF "YES" AT C1, READ:] The following set of questions will **focus on your 2018 taxes.**

- C2. **[POSE C2 ONLY IF "YES" AT C1]** Did you prepare your 2018 tax return on your own, or did you receive help from someone else? (USING A TAX SOFTWARE DOES NOT COUNT AS RECEIVING HELP) **[CODE ONE ONLY – DO NOT READ RESPONSES]**

01 – Prepared on your own – **SKIP TO C4**

02 – Received help

VOLUNTEERED

99 – Don't Know/Refused – **SKIP TO C4**

C3. **[POSE C3 ONLY IF “RECEIVED HELP” AT C2]** From whom did you get help? **[READ CATEGORIES ONLY IF NECESSARY; CODE MORE THAN ONE IF MENTIONED; INCLUDE PEOPLE WHO GAVE ADVICE]**

01 – Friend/family member

02 – Professional tax preparer/accountant (INCLUDES H&R BLOCK-TYPE COMPANIES)

03 – Volunteer program to help people with their tax returns

98 – Other **(SPECIFY)**

VOLUNTEERED

99 – Don’t Know/Refused

C4. **[POSE C4 ONLY IF “YES” AT C1]** How was your tax return sent in? **[IF NEEDED: That is, for example, was it sent in by mail or online?] [ACCEPT ONE RESPONSE ONLY. DO NOT READ LIST.]**

01 – By mail

02 – Online (INCLUDES EFILE AND NETFILE)

05 – Other

VOLUNTEERED

99 – Don’t Know/Refused

D. Experience with CRA – Contacts

D1. In the last 12 months, have you contacted the CRA, other than for sending in personal or business tax returns? **(DO NOT READ THE FOLLOWING: IF NECESSARY, CONTACT INCLUDES SEEKING INFORMATION; BUSINESS REFERS TO CORPORATE, GST/HST, OR PAYROLL) [CODE ONE ONLY – DO NOT READ RESPONSES]**

01 – Yes

02 – No – **SKIP TO CM1**

VOLUNTEERED

99 – Don’t Know/Refused – **SKIP TO CM1**

D2A. In which way, did you most recently contact the CRA? **(READ LIST IN ORDER – CLARIFY AS NECESSARY; CONTACT INCLUDES SEEKING INFORMATION) [CODE ONE ONLY]**

01 – By telephone

02 – By fax

04 – By mail, or

05 – Some other way **[DO NOT READ: “In person” to be coded as Other]**

VOLUNTEERED

99 – Don’t Know/Refused

D2B. Are there any other ways that you have used to contact the CRA in the past 12 months? **(DO NOT READ RESPONSES - ACCEPT MULTIPLE MENTIONS - CLARIFY AS NECESSARY; CONTACT INCLUDES SEEKING INFORMATION)**

01 – By telephone

02 – By fax

04 – By mail

05 – Other

VOLUNTEERED

98 – **DO NOT READ:** None

99 – Don't Know/Refused

D3. **[POSE D3 ONLY IF D2A=1, 2 OR 4]** Was the purpose of your MOST RECENT contact to...? **(ROTATE RESPONSE CATEGORIES 01 TO 04, THEN READ RESPONSE 07 IN ORDER) (READ LIST – ACCEPT MULTIPLE RESPONSES)**

01 – Seek general information other than about filing your taxes

02 – Seek clarification of information sent to you by the CRA

03 – Make a payment owing on your taxes

04 – Try to resolve a dispute you had with the CRA

07 – Submit documents that the CRA had requested

VOLUNTEERED

98 – Other **(SPECIFY)**

99 – Don't Know/Refused

D4. **(POSE D4 ONLY IF “BY TELEPHONE” AS RESPONSE IN D2A)** How satisfied are you with the overall quality of the service you received when you contacted the CRA by telephone on this most recent occasion? Please use a scale from 0 to 10, where 0 means ‘completely dissatisfied’ and 10 means ‘completely satisfied.’ **[CODE ONE ONLY - PROBE TO AVOID ACCEPTING A RANGE]**

00 – Completely dissatisfied

THROUGH

10 – Completely satisfied

VOLUNTEERED

99 – Don't Know/Refused

D5. **(POSE D5 ONLY IF “BY TELEPHONE” AS RESPONSE IN D2A)** Did you get what you needed from the CRA on this particular occasion? **[CODE ONE ONLY – DO NOT READ RESPONSES]**

01 – Yes

02 – No

VOLUNTEERED

99 – Don't Know/Refused

D6. Based on your experience, would you say the level of customer service provided by the CRA is better, about the same, or worse than the service you might receive from financial institutions with which you use or currently do business with? **[INTERVIEWER: INCLUDES ALL TYPES, SUCH AS BANKS, CREDIT UNIONS] [CODE ONE ONLY]**

01 – Better

02 – About the same

03 – Worse

VOLUNTEERED

04 Depends

99 Don't Know/Refused

CM. General Attitudes about Compliance

*The next few questions cover issues related to cheating on income taxes. By tax cheating, we mean individuals who deliberately do not declare some of their income. Nothing in this section is about you personally, but we are interested in getting Canadians' opinions on this topic. Again, I'd like to reassure you that your answers will in no way affect your relationship with the Government of Canada or the CRA. **[IF ASKED, CLARIFY THAT THE QUESTIONS ARE ABOUT PERSONAL TAXES ONLY.]***

CM1. On a scale of 0 to 10, where 0 means "not at all common" and 10 means "very common," how common do you think income tax cheating is in Canada? **[PROBE TO AVOID ACCEPTING A RANGE – CODE ONE ONLY PER STATEMENT]**

00 – Not at all common

10 – Very common

VOLUNTEERED

99 – Don't Know/Refused

CM2. Over the past couple of years, do you think income tax cheating has ...: **[READ LIST IN ORDER; CHOOSE ONE RESPONSE ONLY]**

01 – Increased

02 – Decreased, or

03 – Has remained about the same

VOLUNTEERED

04 – Never has been a problem

99 – Don't Know/Refused

CM3. Do you think the CRA is currently putting too much, too little, or about the right amount of effort into reducing income tax cheating? **[CODE ONE ONLY – DO NOT READ RESPONSES]**

- 01 – Too much effort
- 02 – Too little effort
- 03 – About the right amount of effort

VOLUNTEERED

- 04 – Depends (for example, on business vs. personal taxpayers)
- 99 – Don't Know/Refused

CM4. On a scale of 0 to 10, where 0 means “very unlikely” and 10 means “very likely”, how likely do you think it is for Canadians who cheat on their income taxes to get caught? **[PROBE TO AVOID ACCEPTING A RANGE – CODE ONE ONLY PER STATEMENT]**

- 00 – Very unlikely
- 10 – Very likely

VOLUNTEERED

- 99 – Don't Know/Refused

CM5. If you were in a situation where someone you know may be cheating on their taxes, using a scale of 0 to 10, where 0 means “not at all likely” and 10 means “very likely,” what is the likelihood you would report this person if ...: **[PROBE TO AVOID ACCEPTING A RANGE – CODE ONE ONLY PER STATEMENT – ROTATE STATEMENTS]**

- a) *You suspected they were cheating?*
- b) *You knew for certain they were cheating?*

- 00 – Not at all likely
- 10 – Very likely

VOLUNTEERED

- 99 – Don't Know/Refused

CM6. Thinking about the level of taxes that Canadians pay compared to the services they receive from governments, do you feel that Canadians pay too much, about the right amount, or too little in taxes? **[IF “TOO MUCH”, PROBE: Do you think Canadians pay “significantly” too much, or “somewhat” too much in taxes?]** **[CODE ONE ONLY – DO NOT READ RESPONSES]**

- 01 – Too much – Significantly
- 02 – Too much – Somewhat
- 03 – About the right amount
- 04 – Too little

VOLUNTEERED

- 99 – Don't Know/Refused

CM7. Please tell me how much you agree or disagree with each of the following statements. Use a scale from 0 to 10, where 0 means you “completely disagree,” and 10 means you “completely agree.” **[RANDOMIZE AND READ RESPONSES – REPEAT SCALE AS NEEDED] [PROBE TO AVOID ACCEPTING A RANGE – CODE ONE ONLY PER STATEMENT]**

- a. *Given the opportunity, most people would hide income to avoid paying taxes.*
- b. *It's OK for people not to declare income received in cash.*
- c. *When people cheat on their income taxes, it reduces the money available for essential services such as health and education.*
- d. *The CRA would never find out about income received in cash that is not declared on income tax forms.*
- e. *Taxes help the government do worthwhile things.*
- f. *Penalties are effective at discouraging future tax cheating.*
- g. *It's acceptable for people to pay cash for goods and services in order to avoid paying the GST/HST.*
- h. *It's acceptable for businesses to ask people to pay cash for goods and services to avoid paying tax.*
- i. *Rich people have an easier time tax cheating than middle class Canadians.*
- j. *The CRA goes after middle class Canadians but turns a blind eye to rich taxpayers and corporations.*

00 – Completely disagree

10 – Completely agree

VOLUNTEERED

99 – Don't Know/Refused

CM. Severity of Types of Cheating

CM8. Please tell me if you would consider the following to be cheating or not cheating on one's income taxes: **(IF “CHEATING”, PROMPT FOR “SERIOUS” OR “NOT SERIOUS”:** Would that be serious or not serious?) **[CODE ONE ONLY PER STATEMENT – DO NOT READ RESPONSES – READ STATEMENTS IN ORDER, AS APPLICABLE]**

01 – Cheating – serious

02 – Cheating – not serious

03 – Not cheating

VOLUNTEERED

04 – Depends

99 – Don't Know/Refused

- a) *Someone employed full time also works on the side as a DJ on weekends, but does not report these weekend earnings on his or her tax return.*
- b) *[IF CM8a ≠ 1] What if this individual avoids paying \$500 in taxes owed by not reporting this additional income earned as a DJ on his or her tax return?*
- c) *[IF CM8b ≠ 1] What if this individual avoids paying \$2,000 in taxes owed by not reporting this additional income earned as DJ on his or her tax return?*
- d) *[IF CM8c ≠ 1] What if this individual avoids paying \$5,000 in taxes owed by not reporting this additional income earned as a DJ on his or her tax return?*

CM9. Using a scale from 0 to 10, where 0 means “not cheating at all” and 10 means “serious cheating,” how would you rate the following behaviours? **[READ AND RANDOMIZE – REPEAT SCALE AS NEEDED] [PROBE TO AVOID ACCEPTING A RANGE – CODE ONE ONLY PER STATEMENT]**

- a. *Under-reporting cash income*
- b. *Over-claiming credits*
- c. *Getting a “deal” on home or car repairs by paying cash*
- d. *Filing false claims for tax benefit programs*
- e. *Not claiming foreign assets or income, including from tax havens*
- f. *Receiving a charitable donation credit that is bigger than the donation made*
- g. *Not registering one’s business*
- h. *Working and being paid in cash to avoid income taxes*
- i. *Condo or House flipping without claiming the profit **[IF NEEDED: Condo or house flipping means buying and selling a condo or house for profit without living in it for some time.]***

00 – Not cheating at all

10 – Serious cheating

VOLUNTEERED

99 – Don’t Know/Refused

CM. Voluntary Disclosures Program

CM10a. Say you discovered a mistake from the taxes you filed two years ago, where you realize you still owed \$100. What would you do? **[DO NOT READ LIST. ACCEPT MULTIPLE RESPONSES.]**

- 01 – Nothing/It’s the CRA’s problem/The amount is not significant enough
- 02 – Visit/Research options on CRA website
- 03 – Contact accountant/tax professional

- 04 – File an amendment
- 05 – Contact the CRA by phone
- 06 – Contact the Voluntary Disclosures Program
- 07 – Other (specify: _____)

VOLUNTEERED

- 99 – Don't Know/Refused

CM10b. **[POSE CM10b ONLY IF NOTHING/IT'S THE CRA'S PROBLEM]** And if you realize you still owed \$1,000, what would you do? **[DO NOT READ LIST. ACCEPT MULTIPLE RESPONSES.]**

[SAME RESPONSES AS CM10a]

CM10c. **[POSE CM10c ONLY IF STILL NOTHING/IT'S THE CRA'S PROBLEM:]** And if you realized you still owed \$10,000, what would you do? **[DO NOT READ LIST. ACCEPT MULTIPLE RESPONSES.]**

[SAME RESPONSES AS CM10a]

CM11. On a scale of 0 to 10, where 0 means "not at all important" and 10 means "very important," how important is it ...: **[ROTATE ORDER OF STATEMENTS] [PROBE TO AVOID ACCEPTING A RANGE – CODE ONE ONLY PER STATEMENT]**

- a) *For CRA to recover unpaid taxes when people work under the table for cash?*
- b) *For CRA to recover unpaid taxes when people do not declare taxable foreign income or assets?*

00 – Not at all important

10 – Very important

VOLUNTEERED

99 – Don't Know/Refused

CM. Information Sharing

CM12. On a scale of 0 to 10, with 0 being "not at all concerned" and 10 being "extremely concerned," how concerned are you with the fact that the CRA releases and exchanges tax information with other countries and other government departments to ensure individuals are meeting their tax obligations? **[PROBE TO AVOID ACCEPTING A RANGE – CODE ONE ONLY PER STATEMENT]**

00 – Not at all concerned

10 – Extremely concerned

VOLUNTEERED

99 – Don't Know/Not Applicable

CM13. On a scale of 0 to 10, with 0 being “not at all important” and 10 being “extremely important”, how important do you think it is for the CRA to release and exchange tax information with other countries and other government departments? **[PROBE TO AVOID ACCEPTING A RANGE – CODE ONE ONLY PER STATEMENT]**

00 – Not at all important

10 – Extremely important

VOLUNTEERED

99 – Don’t Know/Not Applicable

G. Respondent Profile

To finish up, I would like to ask you a few questions about you and your household for statistical purposes only. Please be assured that all of your answers will remain completely confidential.

G1. Which is the highest level of education that you have completed? **(DO NOT READ LIST; ACCEPT ONE RESPONSE ONLY)**

01 – Grade 8 or less

02 – Some high school

03 – High school diploma or equivalent

04 – Registered Apprenticeship or other trades certificate or diploma

05 – College, CEGEP or non-university certificate or diploma

06 – University certificate or diploma below bachelor’s level

07 – Bachelor’s degree

08 – Post graduate degree above bachelor’s level

99 – Prefer not to answer/Don’t Know

G2. In what country were you born? **(ACCEPT ONE RESPONSE ONLY)**

01 – Canada

98 – Other (SPECIFY: _____)

VOLUNTEERED

99 – Don’t Know/Refused

G2b. **[POSE G4b ONLY IF “OTHER” IN G2]** How long have you lived in Canada? Has it been ...: **READ RESPONSES IN ORDER – CODE ONE ONLY**

01 – Less than 1 year

02 – At least one year, but less than five years

03 – At least five years, but less than 10 years, or has it been

04 – 10 years or more

VOLUNTEERED

98 - Prefer not to say

G3. Which of the following categories best describes your current employment status? Are you: **(READ LIST IN SEQUENCE – STOP ONCE RESPONDENT CONFIRMS CATEGORY; ACCEPT ONE RESPONSE ONLY)**

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

02 – Working part-time, that is, less than 35 hours per week

03 – Self-employed

04 – Unemployed, but looking for work

05 – A student attending school full-time, or

06 – Retired

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

VOLUNTEERED

98 – Other

99 – Don't Know/Refused

G4. What is your primary source of income? **(READ LIST IN SEQUENCE – STOP ONCE RESPONDENT CONFIRMS CATEGORY – IF MORE THAN ONE, ASK FOR LARGEST SOURCE; ACCEPT ONE RESPONSE ONLY)**

01 – Paid by an employer

02 – Business owner or partner – sole proprietor

03 – Business owner or partner – corporation

04 – Investment income

05 – Private or corporate pension

06 – Government pension

VOLUNTEERED

96 – Spousal/child/parent support

97 – No source of income

98 – Other (SPECIFY: _____)

99 – Don't Know/Refused

G5. Please tell me which of the following categories best represents your 2019 total household income, before taxes? **(READ LIST – STOP ONCE RESPONDENT CONFIRMS CATEGORY; ACCEPT ONLY ONE RESPONSE)**

01 – Under \$20,000

02 – \$20,000 to under \$40,000

03 – \$40,000 to under \$60,000

04 – \$60,000 to under \$80,000

05 – \$80,000 to under \$100,000

06 – \$100,000 to under \$120,000

07 – \$120,000 and over

VOLUNTEERED

99 – Don't Know/Refused

G6. Are you an Aboriginal person, that is, First Nations, Métis or Inuk (**IF NEEDED: Inuit**)? First Nations includes Status and Non-Status Indians. (**NOTE: ABORIGINALS ASKED SEPARATELY, IN LINE WITH STATISTICS CANADA APPROACH**)

01 Yes

02 No

99 Prefer not to say

G7. Could you please provide the first three digits of your postal code?

VOLUNTEERED

99 – Don't Know/Refused

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 participate, it is greatly appreciated.

Agence du revenu du Canada
Recherche d'entreprise annuelle 2019-2020
Questionnaire destiné au grand public

Introduction

Bonjour / Hello, Je m'appelle _____ et je suis de Narrative Research. Le gouvernement du Canada mène un sondage téléphonique sur des questions d'actualité qui intéressent les Canadiens. Le sondage prend environ 15 minutes et il est entièrement confidentiel. La participation à ce sondage est volontaire. Vos réponses demeureront anonymes. Voulez-vous que je continue en français ou en anglais? (**AU BESOIN** : Thank you. Someone will call you back shortly to complete the survey in English.)

AU BESOIN : La participation à ce sondage est volontaire et votre décision d'y participer ou non n'aura aucune incidence sur votre relation avec le gouvernement du Canada. Cet appel peut être écouté ou enregistré aux fins de contrôle de la qualité. Les renseignements qu'il contient seront traités conformément aux exigences de la *Loi sur la protection des renseignements personnels*.

AU BESOIN : Si vous avez des questions au sujet de ce sondage ou si vous souhaitez vérifier la légitimité de cette recherche, vous pouvez communiquer avec **Krista Holmes au 343-551-6112** ou visitez canada.ca/arc-por.

S1. Puis-je parler à un membre du ménage qui est âgé de 18 ans ou plus? Serait-ce vous? [**SI LA PERSONNE N'EST PAS DISPONIBLE, PRENEZ UN RENDEZ-VOUS POUR LA RAPPELER**] [**ENTREZ UN SEUL CODE**]

- | | | |
|---|-------|---|
| 1 | Oui | CONTINUEZ |
| 2 | Non | DEMANDEZ À PARLER À UNE PERSONNE QUI RÉPOND AU CRITÈRE |
| 3 | Refus | REMERCIEZ ET METTEZ FIN À L'APPEL |

S2. [**RÉPÉTEZ L'INTRODUCTION SI VOUS PARLEZ À UNE NOUVELLE PERSONNE**] Votre participation au sondage est volontaire, mais elle serait d'une grande utilité. Seriez-vous disponible pour prendre part à ce sondage? Nous pouvons le faire dès maintenant ou à un moment plus propice pour vous. [**ENTREZ UN SEUL CODE**]

- | | | |
|---|-----------------------------|--|
| 1 | Oui, maintenant | CONTINUEZ |
| 2 | Oui, mais à un autre moment | PRÉCISEZ LA DATE/L'HEURE |
| 3 | Refus | REMERCIEZ ET METTEZ FIN À L'APPEL |

S3. Est-ce que je vous ai appelé sur votre téléphone cellulaire? [**ENTREZ UN SEUL CODE**]

- | | | |
|---|-----|--------------------------------|
| 1 | Oui | CONTINUEZ |
| 2 | Non | PASSEZ À LA QUESTION S6 |

S4. **[POSEZ LA QUESTION S4 SEULEMENT SI LA RÉPONSE À LA QUESTION S3 EST « OUI »]** Êtes-vous dans un environnement qui vous permet de continuer aisément à répondre à ce sondage? **[ENTREZ UN SEUL CODE]**

- 1 Oui
- 2 Non

CONTINUEZ
REMETTEZ À PLUS TARD

G8. Êtes-vous...? **[LISEZ LES QUATRE RÉPONSES EN ORDRE – ENTREZ UN SEUL CODE]** **[ASSUREZ-VOUS QUE L’OBJECTIF DE REPRÉSENTATION ÉQUILIBRÉE DES GENRES EST ATTEINT]**

- 01 - Homme
- 02 - Femme
- 03 - Genre diversifié
- 04 - Préfère ne pas répondre

G9. En quelle année êtes-vous né(e)? **[ASSUREZ-VOUS QUE LES CIBLES RELATIVES À L’ÂGE SONT ATTEINTES]**

- 98 – ENTREZ LES QUATRE CHIFFRES DE L’ANNÉE
- 99 – Refuse de répondre

S5. Dans quelle province ou quel territoire vivez-vous? **[NE LISEZ PAS LES RÉPONSES – ENTREZ UN SEUL CODE]**

- 01 Colombie-Britannique
- 02 Alberta
- 03 Saskatchewan
- 04 Manitoba
- 05 Ontario
- 06 Québec
- 07 Nouveau-Brunswick
- 08 Nouvelle-Écosse
- 09 Île-du-Prince-Édouard
- 010 Terre-Neuve et Labrador
- 011 Yukon
- 012 Territoires du Nord-Ouest
- 013 Nunavut

B. Impressions générales de l'Agence

- B1. L'Agence du revenu du Canada est l'organisme du gouvernement fédéral responsable, entre autres :

[LISEZ POUR LE MANITOBA, LA SASKATCHEWAN, L'ALBERTA, LA COLOMBIE-BRITANNIQUE, LE YUKON, LES TERRITOIRES DU NORD-OUEST, LE NUNAVUT : de la perception de l'impôt sur le revenu, de l'administration de la TPS (ou taxe sur les produits et services) et du Programme d'allocation canadienne pour enfants.]

[LISEZ POUR LE QUÉBEC SEULEMENT : de la perception de l'impôt fédéral sur le revenu et du Programme d'allocation canadienne pour enfants.]

[LISEZ POUR LES PROVINCES DE L'ATLANTIQUE ET DE L'ONTARIO : de la perception de l'impôt sur le revenu fédéral, de l'administration de la TPS/TVH et du Programme d'allocation canadienne pour enfants.]

LISEZ POUR TOUS : Tout au long de ce sondage, nous utiliserons le terme Agence pour désigner l'Agence du revenu du Canada.

Comment évalueriez-vous le rendement global de l'Agence du revenu du Canada? Veuillez utiliser une échelle de 0 à 10, où 0 signifie « affreux » et 10, « excellent ». **[ENTREZ UN SEUL CODE – POSEZ UNE QUESTION POUR ÉVITER D'ACCEPTER UNE FOURCHETTE]**

00 – Affreux

JUSQU'À

10 – Excellent

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre – PASSEZ À LA QUESTION B3

- B2. Pourquoi évaluez-vous le rendement de l'Agence en donnant une cote de **(RÉPONSE À B1)** sur 10? **POSEZ LA QUESTION :** Y a-t-il d'autres raisons? **[ENREGISTREZ LA RÉPONSE, ACCEPTEZ PLUS D'UNE RÉPONSE]**

98 – Veuillez préciser : (_____)

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

- B3. J'aimerais maintenant que vous évaluiez l'Agence sur une série d'énoncés. Veuillez utiliser une échelle de 0 à 10, où 0 signifie que vous êtes totalement en désaccord et 10 signifie que vous êtes totalement d'accord. **[ALTERNEZ LES ÉNONCÉS. LISEZ L'ÉCHELLE AU BESOIN.] [POSEZ UNE QUESTION POUR ÉVITER D'ACCEPTER UNE FOURCHETTE – ENTREZ UN SEUL CODE PAR ÉNONCÉ]**

(SI L'ON VOUS DEMANDE DES PRÉCISIONS : On vous demande votre opinion selon vos impressions de l'Agence du revenu du Canada basées sur votre expérience personnelle ou sur ce que vous avez vu, lu ou entendu.)

- c) *L'Agence traite les contribuables avec respect.*
- d) *L'Agence traite les contribuables avec équité.*
- e) *L'Agence est efficace dans ses activités.*
- f) *On peut se fier à l'Agence pour qu'elle fasse ce qu'il faut en administrant les impôts et prestations des Canadiens.*
- g) *L'Agence met tout en œuvre pour aider les Canadiens à régler leurs problèmes en matière d'impôt et de prestations.*
- h) *Les renseignements que l'Agence fournit aux contribuables sont faciles à comprendre.*
- j) *L'Agence facilite le processus de production de vos déclarations de revenus.*
- l) *L'Agence traite vos déclarations de revenus en temps opportun.*

00 – Totalement en désaccord

JUSQU'À

10 – Totalement d'accord

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

C. Expérience vécue auprès de l'Agence – Production de déclarations de revenus

J'aimerais vous poser des questions au sujet de vos expériences vécues en tant que contribuable.

[LISEZ AU BESOIN, PAR EXEMPLE, SI LE RÉPONDANT ARRÊTE DE RÉPONDRE AUX QUESTIONS DE CETTE SECTION : Je vous rappelle que ces questions ne servent qu'à des fins de recherche. Nous vous sommes reconnaissants d'y répondre et vous nous aiderez ainsi à ce que ce soit plus facile pour vous de produire vos déclarations de revenus auprès de l'Agence du revenu du Canada.]

C1. [L'INTERVIEWEUR MET L'ACCENT SUR L'ANNÉE] Avez-vous envoyé votre déclaration de revenus [QUÉBEC SEULEMENT : fédérale] pour **2018**? **[ENTREZ UN SEUL CODE – NE LISEZ PAS LES RÉPONSES]**

SI L'ON VOUS DEMANDE DES PRÉCISIONS : Il s'agit de la déclaration que vous avez produite l'an dernier pour les revenus que vous avez gagnés en 2018. La date limite de production de cette déclaration était le 30 avril 2019.

01 – Oui

02 – Non – **PASSEZ À LA QUESTION D1**

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre – **PASSEZ À LA QUESTION D1**

[SI LA RÉPONSE EST « OUI » À LA QUESTION C1, LISEZ CE QUI SUIT] La série de questions suivante portera principalement sur vos impôts de l'année 2018.

- C2. **[SI LA RÉPONSE EST « OUI » À LA QUESTION C1]** Avez-vous rempli votre déclaration de revenus de 2018 vous-même, ou avez-vous reçu de l'aide? (L'UTILISATION D'UN LOGICIEL D'IMPÔT NE COMPTE PAS COMME DE L'AIDE REÇUE) **[ENTREZ UN SEUL CODE – NE LISEZ PAS LES RÉPONSES]**

01 – Rempli par vous-même – **PASSEZ À LA QUESTION C4**

02 – Reçu de l'aide

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre – **PASSEZ À LA QUESTION C4**

- C3. **[POSEZ LA QUESTION C3 SEULEMENT SI LA RÉPONSE À LA QUESTION C2 EST « REÇU DE L'AIDE »]** De qui avez-vous reçu de l'aide? **[LISEZ LES CATÉGORIES SEULEMENT SI NÉCESSAIRE; ENTREZ PLUS D'UN CODE SI C'EST LE CAS; INCLUEZ LES PERSONNES QUI DONNENT DES CONSEILS]**

01 – Ami(e)/membre de la famille

02 – Préparateur professionnel de déclarations de revenus/comptable (COMPREND LES COMPAGNIES DE TYPE H&R BLOCK)

03 – Programme bénévole qui aide les contribuables à remplir leurs déclarations de revenus

98 – Autre (**PRÉCISEZ**)

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

- C4. **[POSEZ LA QUESTION C4 SEULEMENT SI LA RÉPONSE À LA QUESTION C1 EST « OUI »]** De quelle façon avez-vous soumis votre déclaration de revenus? **[AU BESOIN : Autrement dit, avez-vous envoyé votre déclaration par la poste ou par voie électronique?]** **[ACCEPTÉZ UNE SEULE RÉPONSE. NE LISEZ PAS LA LISTE].**

01 – Par courrier

02 – En ligne (COMPREND LA TED ET IMPÔTNET)

05 – Autre

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

D. Expérience vécue auprès de l'Agence – Communications

- D1. Au cours des 12 derniers mois, avez-vous communiqué avec l'Agence dans des cas autres que pour envoyer des déclarations de revenus des particuliers ou des entreprises? (**AU BESOIN – LA COMMUNICATION COMPREND LA DEMANDE DE RENSEIGNEMENTS; ENTREPRISE RENVOIE À LA SOCIÉTÉ, À LA TPS/TVH OU À LA PAIE**) **[ENTREZ UN SEUL CODE – NE LISEZ PAS LES RÉPONSES]**

01 – Oui

02 – Non – **PASSEZ À LA QUESTION CM1**

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre – **PASSEZ À LA QUESTION CM1**

D2A. De quelle façon avez-vous communiqué avec l'Agence lors de votre plus récent rapport? **[LISEZ LA LISTE EN ORDRE –PRÉCISEZ SI NÉCESSAIRE; « COMMUNIQUER » COMPREND RECHERCHER DES RENSEIGNEMENTS] [ENTREZ UN SEUL CODE]**

01 – Par téléphone

02 – Par télécopieur

04 – Par courrier

05 – Par un autre moyen **[NE LISEZ PAS : Codez « En personne » comme un autre moyen]**

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

D2B. Avez-vous communiqué avec l'Agence d'une autre façon au cours des 12 derniers mois? **[NE LISEZ PAS LES RÉPONSES - ACCEPTEZ PLUS D'UNE RÉPONSE – PRÉCISEZ SI NÉCESSAIRE; « COMMUNIQUER » COMPREND RECHERCHER DES RENSEIGNEMENTS]**

01 – Par téléphone

02 – Par télécopieur

04 – Par courrier

05 – Autre

RÉPONSE SPONTANÉE

98 – **NE LISEZ PAS** : Aucune

99 – Je ne sais pas/je refuse de répondre

D3. **[POSEZ LA QUESTION D3 SI LA RÉPONSE À LA QUESTION D2A EST « 1 », « 2 » OU « 4 »]**

Votre DERNIÈRE communication était-elle pour...? **[ALTERNEZ LES CATÉGORIES DE RÉPONSE DE 01 À 04, PUIS LISEZ LA RÉPONSE 07 EN ORDRE [LISEZ LA LISTE – ACCEPTEZ PLUS D'UNE RÉPONSE]**

01 – Demander des renseignements généraux autres que ceux concernant la production de vos déclarations

02 – Demander des précisions sur des renseignements que vous avez reçus de l'Agence du revenu du Canada

03 – Effectuer un paiement dû sur vos impôts

04 – Essayer de résoudre un différend que vous avez eu avec l'Agence du revenu du Canada

07 – Soumettre les documents demandés par l'Agence

RÉPONSE SPONTANÉE

98 – Autre (**PRÉCISEZ**)

99 – Je ne sais pas/je refuse de répondre

D4. **[POSEZ CETTE QUESTION SEULEMENT SI LA PREMIÈRE RÉPONSE À LA QUESTION D2A ÉTAIT « PAR TÉLÉPHONE »]** Quel est votre niveau de satisfaction concernant la qualité globale du service que vous avez reçu lors de votre dernière communication avec l'Agence du revenu du Canada par téléphone? Veuillez utiliser une échelle de 0 à 10, où 0 signifie que vous êtes totalement insatisfait et 10 signifie que vous êtes totalement satisfait. **[ENTREZ UN SEUL CODE – POSEZ UNE QUESTION POUR ÉVITER D'ACCEPTER UNE FOURCHETTE]**

00 – Totalement insatisfait

JUSQU'À

10 – Totalement satisfait

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

D5. **[POSEZ CETTE QUESTION SEULEMENT SI « PAR TÉLÉPHONE » A ÉTÉ LA PREMIÈRE RÉPONSE À LA QUESTION D2A]** Avez-vous obtenu de l'Agence du revenu du Canada ce dont vous aviez besoin à ce moment-là? **[ENTREZ UN SEUL CODE – NE LISEZ PAS LES RÉPONSES]**

01 – Oui

02 – Non

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

D6. Selon votre expérience, diriez-vous que le niveau du service à la clientèle offert par l'Agence est meilleur, à peu près semblable ou pire que le service que vous pourriez recevoir des institutions financières avec lesquelles vous faites affaire? **[INTERVIEWEUR : COMPREND TOUS LES TYPES, COMME LES BANQUES ET LES CAISSES POPULAIRES] [ENTREZ UN SEUL CODE]**

01 – Meilleur

02 – À peu près semblable

03 – Pire

RÉPONSE SPONTANÉE

04 – Cela dépend

99 – Je ne sais pas/je refuse de répondre

CM. Attitude générale à l'égard de l'observation

Les prochaines questions portent sur des enjeux liés à la fraude fiscale dans les déclarations de revenus. Par fraude fiscale, nous voulons dire les personnes qui choisissent délibérément de ne pas déclarer une partie de leurs revenus. Rien dans cette section ne vous concerne personnellement. Nous voulons plutôt connaître votre opinion à ce sujet. Je tiens à vous rappeler que vos réponses n'auront aucune incidence sur votre relation avec le gouvernement du Canada ou l'Agence du revenu du Canada. [SI L'ON VOUS DEMANDE DES PRÉCISIONS, INDIQUEZ QUE LES QUESTIONS PORTENT UNIQUEMENT SUR LES DÉCLARATIONS DE REVENUS DES PARTICULIERS.]

CM1. Sur une échelle de 0 à 10, où « 0 signifie « pas du tout courant » et « 10 » signifie « très courant », selon vous, dans quelle mesure la fraude fiscale est-elle courante au Canada? **[POSEZ UNE QUESTION POUR ÉVITER D'ACCEPTER UNE FOURCHETTE – ENTREZ UN SEUL CODE PAR ÉNONCÉ]**

00 – Pas du tout courant

10 – Très courant

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

CM2. Au cours des dernières années, croyez-vous que la fraude fiscale a... **[LISEZ LA LISTE EN ORDRE; CHOISISSEZ UNE SEULE RÉPONSE]**

01 – Augmenté

02 – Diminué

03 – Peu changé

RÉPONSE SPONTANÉE

04 – Jamais été un problème

99 – Je ne sais pas/je refuse de répondre

CM3. Pensez-vous que l'Agence du revenu du Canada en fait trop, pas assez ou juste assez pour réduire la fraude fiscale? **[ENTREZ UN SEUL CODE – NE LISEZ PAS LES RÉPONSES]**

01 – Trop d'efforts

02 – Pas assez d'efforts

03 – Juste assez d'efforts

RÉPONSE SPONTANÉE

04 – Dépend (p. ex., une entreprise par rapport aux particuliers)

99 – Je ne sais pas/je refuse de répondre

CM4. Sur une échelle de 0 à 10, où « 0 » signifie « très improbable » et « 10 » signifie « très probable », selon vous, dans quelle mesure les Canadiens qui trichent dans leurs déclarations de revenus sont-ils susceptibles de se faire prendre? **[POSEZ UNE QUESTION POUR ÉVITER D'ACCEPTER UNE FOURCHETTE – ENTREZ UN SEUL CODE PAR ÉNONCÉ]**

00 – Très improbable

10 – Très probable

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

CM5. Pensez à une situation où une personne que vous connaissez pratique peut-être la fraude fiscale. Sur une échelle de 0 à 10, où « 0 » signifie « pas du tout probable » et « 10 » signifie « très probable », quelle est la probabilité que vous dénonciez cette personne si...? **[POSEZ UNE QUESTION POUR ÉVITER D'ACCEPTER UNE FOURCHETTE – ENTREZ UN SEUL CODE PAR ÉNONCÉ – ALTERNEZ LES ÉNONCÉS]**

- a. *Vous soupçonniez qu'elle pratiquait la fraude fiscale?*
- b. *Vous saviez avec certitude qu'elle pratiquait la fraude fiscale?*

00 – Pas du tout probable

10 – Très probable

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

CM6. Si vous comparez l'impôt payé par l'ensemble des Canadiens et Canadiennes aux services offerts par les gouvernements, pensez-vous que les Canadiens et les Canadiennes paient trop d'impôt, juste assez d'impôt ou trop peu d'impôt? **[SI LA RÉPONSE EST « TROP D'IMPÔT », POSEZ LA QUESTION : Croyez-vous que les Canadiens et Canadiennes paient « beaucoup trop d'impôt » ou « un peu trop d'impôt »?] [ENTREZ UN SEUL CODE – NE LISEZ PAS LES RÉPONSES]**

01 – Beaucoup trop

02 – Un peu trop

03 – Juste assez d'impôt

04 – Trop peu

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

CM7. Veuillez me dire si vous êtes d'accord ou en désaccord avec chacun des énoncés suivants. Pour chaque énoncé, veuillez utiliser une échelle de 0 à 10, où 0 signifie que vous êtes tout à fait en désaccord et 10 signifie que vous êtes tout à fait d'accord. **[LISEZ DE FAÇON ALÉATOIRE – RÉPÉTEZ L'ÉCHELLE, AU BESOIN] [POSEZ UNE QUESTION POUR ÉVITER D'ACCEPTER UNE FOURCHETTE – ENTREZ UN SEUL CODE PAR ÉNONCÉ]**

- a. *Si l'occasion se présentait, la plupart des gens ne déclareraient pas tous leurs revenus pour éviter l'impôt.*
- b. *Il est acceptable, pour un particulier, de ne pas déclarer un revenu reçu en argent comptant.*
- c. *Lorsqu'il est question de fraude fiscale, les fonds disponibles pour les services essentiels, notamment les soins de santé et l'éducation, sont réduits.*
- d. *L'Agence du revenu du Canada n'aura jamais connaissance d'un revenu reçu en argent comptant s'il n'est pas déclaré dans une déclaration de revenus.*
- e. *Les taxes permettent au gouvernement de concrétiser des projets valables.*
- f. *Les pénalités sont efficaces pour décourager la fraude fiscale future.*
- g. *Il est acceptable pour les particuliers de payer des produits et services en argent comptant pour éviter de payer la TPS/TVH.*
- h. *Il est acceptable pour les entreprises de demander aux particuliers de payer des produits et services en argent comptant pour éviter de payer la taxe.*
- i. *Il est plus facile pour les personnes riches de pratiquer la fraude fiscale que pour les Canadiens de la classe moyenne.*
- j. *L'Agence s'en prend aux Canadiens de la classe moyenne, mais ferme les yeux sur la fraude des riches contribuables et des sociétés.*

00 – Tout à fait en désaccord

10 – Tout à fait d'accord

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

CM. Gravité des types de fraude

CM8. Veuillez confirmer si vous considérez les situations suivantes comme étant des cas de fraude fiscale ou non (**SI LA RÉPONSE EST « FRAUDE », DEMANDEZ SI CETTE FAUTE EST « GRAVE » ou « PAS GRAVE »** : S'agirait-il d'une fraude grave ou pas grave?) [**ENTREZ UN SEUL CODE PAR ÉNONCÉ – NE LISEZ PAS LES RÉPONSES – LISEZ LES ÉNONCÉS EN ORDRE, S'IL Y A LIEU**]

01 – Fraude – Grave

02 – Fraude – Pas grave

03 – Pas un cas de fraude fiscale

RÉPONSE SPONTANÉE

04 – Cela dépend

99 – Je ne sais pas/je refuse de répondre

- a. *Un employé à temps plein travaille également comme disc-jockey les fins de semaine, mais il ne déclare pas ces gains dans sa déclaration de revenus.*
- b. *[SI CM8a ≠ 1] Que se passe-t-il si cette personne ne paie pas les 500 \$ en impôts qui auraient dû être déclarés comme revenus supplémentaires?*
- c. *[SI CM8b ≠ 1] Que se passe-t-il si cette personne ne paie pas les 2000 \$ en impôts qui auraient dû être déclarés comme revenus supplémentaires?*
- d. *[SI CM8c ≠ 1] Que se passe-t-il si cette personne ne paie pas les 5000 \$ en impôts qui auraient dû être déclarés comme revenus supplémentaires?*

CM9. Sur une échelle de 0 à 10, où « 0 » signifie « pas du tout un cas de fraude fiscale » et « 10 » signifie « grave cas de fraude fiscale », quelle cote accorderiez-vous aux comportements suivants? [**LISEZ DE FAÇON ALÉATOIRE – RÉPÉTEZ L'ÉCHELLE, AU BESOIN**] [**POSEZ UNE QUESTION POUR ÉVITER D'ACCEPTER UNE FOURCHETTE – ENTREZ UN SEUL CODE PAR ÉNONCÉ**]

- a. *Sous-estimation du revenu gagné en argent comptant*
- b. *Crédits réclamés en trop*
- c. *Obtention d'une « aubaine » sur des réparations (maison ou automobile) en échange d'argent comptant*
- d. *Production de fausses déclarations pour les programmes de prestations*
- e. *Omission de biens ou de revenus étrangers dans la déclaration, y compris ceux de paradis fiscaux*
- f. *Obtention d'un crédit d'impôt pour don de bienfaisance plus élevé que le don en question*
- g. *Non-enregistrement d'une entreprise*
- h. *Travailler et recevoir une rémunération en argent comptant pour éviter de payer de l'impôt sur le revenu*
- i. *Vente/revente de condos ou des maisons sans déclarer les gains*

00 – Pas du tout un cas de fraude fiscale

10 – Grave cas de fraude fiscale

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

CM. Programme des divulgations volontaires

CM10a. Supposons que vous découvrez une erreur dans votre déclaration de revenus produite il y a deux ans et vous réalisez que vous devez toujours 100 \$. Que feriez-vous? **[NE LISEZ PAS LA LISTE. ACCEPTEZ PLUS D'UNE RÉPONSE]**

01 – Rien/C'est le problème de l'Agence/Le montant n'est pas assez important

02 – Consulter le site Web de l'Agence pour trouver des options

03 – Communiquer avec un comptable ou un fiscaliste

04 – Produire une modification

05 – Communiquer avec l'Agence par téléphone

06 – Communiquer avec le Programme des divulgations volontaires

07 – Autre (précisez _____)

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

CM10b. **[POSEZ LA QUESTION CM10B SI LA PERSONNE CHOISIT « RIEN/C'EST LE PROBLÈME DE L'AGENCE »]** Si vous réalisez que vous devez toujours 1 000 \$, que feriez-vous? **[NE LISEZ PAS LA LISTE. ACCEPTEZ PLUS D'UNE RÉPONSE]**

[MÊMES RÉPONSES QUE POUR LA QUESTION CM10a]

CM10c. **POSEZ LA QUESTION CM10C SI LA PERSONNE CHOISIT ENCORE « RIEN/C'EST LE PROBLÈME DE L'AGENCE »]** Si vous réalisez que vous devez toujours 10 000 \$, que feriez-vous?

[MÊMES RÉPONSES QUE POUR LA QUESTION CM10a]

CM11. Sur une échelle de 0 à 10, où 0 signifie « pas du tout important » et 10 signifie « très important », dans quelle mesure est-il important ... ? **[LISEZ DE FAÇON ALÉATOIRE] [POSEZ UNE QUESTION POUR ÉVITER D'ACCEPTER UNE FOURCHETTE – ENTREZ UN SEUL CODE PAR ÉNONCÉ]**

a) Pour l'Agence de recouvrer les taxes impayées lorsque les gens travaillent clandestinement pour de l'argent?

b) Pour l'Agence de recouvrer les taxes impayées lorsque les gens ne déclarent pas des biens ou des revenus étrangers imposables.

00 – Pas du tout important

10 – Très important

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

CM. Échange de renseignements

CM12. Sur une échelle de 0 à 10, 0 étant « pas du tout préoccupé » et 10 étant « extrêmement préoccupé », dans quelle mesure êtes-vous préoccupé par le fait que l'Agence diffuse et échange des renseignements fiscaux avec d'autres pays et d'autres ministères afin de s'assurer que les particuliers respectent leurs obligations fiscales? **[POSEZ UNE QUESTION POUR ÉVITER D'ACCEPTER UNE FOURCHETTE – ENTREZ UN SEUL CODE PAR ÉNONCÉ]**

00 – Pas du tout préoccupé

10 – Extrêmement préoccupé

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

CM13. Sur une échelle de 0 à 10, 0 étant « pas du tout important » et 10 étant « extrêmement important », dans quelle mesure pensez-vous qu'il est important pour l'Agence de divulguer et d'échanger des renseignements fiscaux avec d'autres pays et d'autres ministères du gouvernement? **[POSEZ UNE QUESTION POUR ÉVITER D'ACCEPTER UNE FOURCHETTE – ENTREZ UN SEUL CODE PAR ÉNONCÉ]**

00 – Pas du tout important

10 – Extrêmement important

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

G. Profil du répondant

Pour terminer, j'aimerais vous poser quelques questions sur vous et votre ménage aux fins de statistique seulement. Soyez assuré que vos réponses demeureront confidentielles.

G1. Quel niveau de scolarité le plus élevé avez-vous terminé? **[NE LISEZ PAS LA LISTE; ACCEPTEZ UNE SEULE RÉPONSE]**

01 – 8^e année ou moins

02 – Études secondaires non terminées

03 – Diplôme d'études secondaires ou l'équivalent

04 – Apprentissage enregistré ou diplôme ou certificat d'une école de métiers

05 – Collège, CEGEP, ou certificat ou diplôme non universitaire

06 – Certificat universitaire ou diplôme inférieur au baccalauréat

07 – Baccalauréat

08 – Grade universitaire supérieur au baccalauréat

99 – Je préfère ne pas répondre/Je ne sais pas

G2. Quel est votre pays de naissance? **[ACCEPTEZ UNE SEULE RÉPONSE]**

01 – Canada

98 – Autre (PRÉCISEZ)

RÉPONSE SPONTANÉE

99 – Je ne sais pas/je refuse de répondre

G2b. **[POSEZ LA QUESTION G2b SEULEMENT SI LA RÉPONSE À LA QUESTION G2 EST « AUTRE »]** Depuis combien de temps habitez-vous au Canada? Est-ce depuis :
[LISEZ LES RÉPONSES EN ORDRE – ENTREZ UN SEUL CODE]

01 – Moins de un an

02 – Au moins un an, mais moins de cinq ans

03 – Au moins cinq ans, mais moins de 10 ans

04 – Dix ans ou plus

RÉPONSE SPONTANÉE

98 - Préfère ne pas le dire

G3. Laquelle des catégories suivantes décrit le mieux votre emploi actuel? Vous êtes : **[LISEZ LA LISTE EN ORDRE – ARRÊTEZ LORSQUE LE RÉPONDANT CONFIRME LA CATÉGORIE; ACCEPTEZ UNE SEULE RÉPONSE]**

01 – Employé à temps plein, c'est-à-dire pendant 35 heures ou plus par semaine

02 – Employé à temps partiel, c'est-à-dire pendant moins de 35 heures par semaine

03 – Travailleur indépendant

04 – Sans emploi, mais à la recherche de travail

05 – Étudiant à temps plein

06 – Retraité

07 – Pas dans la population active

RÉPONSE SPONTANÉE

98 – Autre

99 – Je ne sais pas/je refuse de répondre

G4. Quelle est votre source principale de revenus?
[LISEZ LA LISTE EN ORDRE – ARRÊTEZ LORSQUE LE RÉPONDANT CONFIRME LA CATÉGORIE – S'IL Y EN A PLUS D'UNE, DEMANDEZ LAQUELLE EST LA PRINCIPALE; ACCEPTEZ UNE SEULE RÉPONSE]

01 – Salaire payé par un employeur

02 – Propriétaire d'entreprise ou associé – propriétaire unique

03 – Propriétaire d'entreprise ou associé – société

04 – Revenus de placements

05 – Régime de retraite privé ou caisse de retraite constituée

06 – Pension du gouvernement

RÉPONSE SPONTANÉE

- 96 – Pension alimentaire versée à un conjoint, à un enfant ou à un parent
- 97 – Aucune source de revenus
- 98 – Autre (PRÉCISEZ : _____)
- 99 – Je ne sais pas/je refuse de répondre

G5. Veuillez indiquer laquelle des catégories suivantes représente le mieux le revenu total de votre ménage en 2019 avant les impôts. **[LISEZ LA LISTE – ARRÊTEZ LORSQUE LE RÉPONDANT CONFIRME LA CATÉGORIE; ACCEPTÉZ UNE SEULE RÉPONSE]**

- 01 – Moins de 20 000 \$
- 02 – De 20 000 \$ à moins de 40 000 \$
- 03 – De 40 000 \$ à moins de 60 000 \$
- 04 – De 60 000 \$ à moins de 80 000 \$
- 05 – De 80 000 \$ à moins de 100 000 \$
- 06 – De 100 000 \$ à moins de 120 000 \$
- 07 – 120 000 \$ et plus

RÉPONSE SPONTANÉE

- 99 – Je ne sais pas/refuse de répondre

G6. Faites-vous partie de la population autochtone, c'est-à-dire Premières Nations, Métis ou Inuk (**AU BESOIN** : Inuit)? Premières Nations comprend les Indiens avec statut et les Indiens sans statut. **(REMARQUE : LES AUTOCHTONES SONT INTERROGÉS DANS UN SONDAGE À PART, CONFORMÉMENT À L'APPROCHE DE STATISTIQUE CANADA)**

- 01 – Oui
- 02 – Non
- 99 – Préfère ne pas répondre

G7. Pourriez-vous me fournir les trois premiers caractères de votre code postal?

RÉPONSE SPONTANÉE

- 99 – Je ne sais pas/refuse de répondre

Voilà qui met fin au sondage effectué pour le compte de l'Agence du revenu du Canada. Dans les mois à venir, le rapport sera accessible par Bibliothèque et Archives Canada. Je vous remercie beaucoup d'avoir pris le temps de répondre au sondage. Nous vous en sommes très reconnaissants.

Canada Revenue Agency
2019-2020 Annual Corporate Research
Business Questionnaire

Introduction

The Government of Canada is conducting this research survey on behalf of the Canada Revenue Agency. **Narrative Research** has been hired to administer the survey. Si vous préférez répondre au sondage en français, veuillez cliquer sur FRANÇAIS au dessus [**DIRECT RESPONDENT TO THE FRENCH LANGUAGE VERSION**]. The survey takes about 15 minutes to complete and is voluntary and completely confidential. Your answers will remain anonymous. Click [here](#) if you wish to verify its authenticity. To view our privacy policy, click here.

Region

H4. In which region is your business based? [**PERMIT ONE CODE ONLY**] [**WATCH QUOTAS**]

- 01 – Atlantic
- 02 – Quebec
- 03 – Ontario
- 04 – Western Canada
- 05 – Territories (Nunavut, Yukon, Northwest)
- 06 – National operation/Locations in multiple regions
- 99 – I would rather not say

A. Preliminary Profiling

A1. Do you work with small and medium business clients on tax-related matters? For this study, small and medium businesses are defined as firms with annual gross revenue of \$50 million or less. [**PERMIT ONE CODE ONLY**]

- 01 – Yes – QUALIFIES AS A TAX INTERMEDIARY. **GO TO B1.**
- 02 – No – POTENTIAL QUALIFYING SME. **CONTINUE TO A2.**

[**POSE A2 THROUGH A6 TO SMEs ONLY**]

A2. How many employees work for your company in Canada, including yourself? This includes full-time, part-time and seasonal staff, but does not include contract staff or outsourced work. [**PERMIT ONE CODE ONLY-ALL QUESTIONS ARE OBLIGATORY**]

- 01 – 1
- 02 – 2 to 4
- 03 – 5 to 19
- 04 – 20 to 49
- 05 – 50 to 99
- 06 – 100 or more

A3. Would you say that your annual revenue is approximately? **[PERMIT ONE CODE ONLY]**

- 01 – Under \$1 million
- 02 – \$1 to under \$5 million
- 03 – \$5 to under \$10 million
- 04 – \$10 to under \$25 million
- 05 – \$25 to under \$50 million
- 06 – \$50 million or more – **SKIP TO TERMINATION SCREEN**

A4. Is your company...? **[PERMIT ONE CODE ONLY]**

- 01 – A sole proprietorship
- 02 – A partnership
- 03 – A trust
- 04 – A registered charity
- 05 – A non-profit organization
- 06 – A cooperative
- 07 – An incorporated business

A5. In your business do you make decisions about, or are you directly involved with, any of the following? Please choose all that apply to you. **[PERMIT MULTIPLE RESPONSES]**

- 01 – Tax-related matters **[MUST SELECT THIS OPTION OR SURVEY IS TERMINATED]**
- 02 – Payroll
- 03 – GST/HST preparation
- 04 – Bookkeeping
- 05 – None of the above – **SKIP TO TERMINATION SCREEN**

A6. Which of the following best describes your position within the business: **[PERMIT ONE CODE ONLY]**

- 01 – President/CEO/Owner
- 02 – Chief Financial Officer/Comptroller
- 03 – Accountant
- 04 – Payroll Manager/Officer
- 05 – Manager
- 06 – Bookkeeper
- 07 – Financial Officer
- 98 – Some other position – **SKIP TO TERMINATION SCREEN**
- 99 – I would rather not say – **SKIP TO TERMINATION SCREEN**

Create Variable "RESPONDENT TYPE" -

1 = TAX INTERMEDIARY (A1=01)

2 = SME (A1≠01, A3=01-05, A5=01-04, A6=01-07)

B. Overall Perceptions of CRA

B1. On a scale of 0 to 10, how would you rate the overall performance of the Canada Revenue Agency (CRA)?
[PERMIT ONE CODE ONLY]

0 – Terrible

1

2

3

4

5

6

7

8

9

10 – Excellent

99 – I don't know – **SKIP TO B3**

B2. Why do you rate the performance of the CRA as **[RESPONSE FROM B1]** out of 10? **[RECORD VERBATIM]**

98 – Open-ended text box

99 – I don't know

B3. 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?: **[ROTATE STATEMENTS] [PERMIT ONE CODE ONLY PER STATEMENT]**

[PROGRAMMER INSTRUCTION: Show as grid]

[Rows]

- a) *The CRA treats taxpayer information with complete confidentiality.*
- b) *The CRA is honest in dealing with taxpayers.*
- c) *The CRA treats taxpayers with respect.*
- d) *The CRA treats taxpayers fairly.*
- e) *The CRA is efficient in its operations.*
- f) *The CRA can be trusted to do what is right in administering Canadians' taxes and benefits.*
- g) *The CRA works hard at helping Canadians with their tax and benefits matters.*
- h) *The information provided by CRA is easy to understand.*
- i) *The CRA provides enough information to meet your business tax obligations.*
- j) *Information from the CRA arrives in time for your business.*
- k) *The CRA makes the process of filing business taxes easy.*
- l) *The CRA processes business tax returns in a timely manner.*

0 – Completely disagree

1

2

3

4

5

6

7

8

9

10 – Completely agree

99 – I don't know

C. Income Tax Filing and Planning (SMEs ONLY)

C1. When filing business income taxes, does your business:

[PERMIT ONE CODE ONLY]

01 – Use in-house resources to prepare tax documentation

02 – Use an outside tax preparation service, or

03 – Use a combination of in-house and outside services

99 – I don't know

C2. And what about tax planning? Does your business:

[PERMIT ONE CODE ONLY]

01 – Use in-house resources for tax planning

02 – Use an outside service for tax planning, or

03 – Use a combination of in-house and outside services

99 – I don't know

D. Experience with CRA – Contacts

D1. In the last 12 months, have you contacted the CRA for business purposes, other than for sending a business tax return? **[PERMIT ONE CODE ONLY]**

01 – Yes

02 – No – **SKIP TO D7**

99 – I can't recall – **SKIP TO D7**

D2. How did you most recently contact the CRA? Please choose all that apply. **[PERMIT MULTIPLE RESPONSES]**

01 – By telephone

02 – By fax

04 – By mail

05 – Other (NO SPECIFY)

99 – I can't recall – **SKIP TO D7**

D3. **[POSE D3 ONLY IF MORE THAN ONE RESPONSE AT D2. ONLY SHOW THOSE SELECTED AT D2]** Thinking about your most recent contact, how did you get in touch with the CRA? **[PERMIT ONE CODE ONLY]**

- 01 – By telephone
- 02 – By fax
- 04 – By mail
- 05 – Other
- 99 – I can't recall – **SKIP TO D7**

D4. What was the purpose of your most recent contact? Please choose all that apply. **[PERMIT MULTIPLE RESPONSES]**

- 01 – Seek general information other than about filing business taxes
- 02 – Seek clarification of information sent to **[IF TAX INTERMEDIARY: a client] [IF SME: you]** by the CRA
- 03 – Make a payment owing on business taxes **[IF TAX INTERMEDIARY: for a client]**
- 04 – Try to resolve a dispute **[IF TAX INTERMEDIARY: a client] [IF SME: you]** had with the CRA
- 05 – Seek information before filing business taxes **[IF TAX INTERMEDIARY: for a client]**
- 06 – Seek information after filing business taxes **[IF TAX INTERMEDIARY: for a client]**
- 07 – Submit documents **[IF TAX INTERMEDIARY: for a client]** that the CRA had requested
- 98 – Some other reason: please specify reason [open-ended text: _____]
- 99 – I can't recall

D5. On a scale of 0 to 10, how satisfied are you with the overall quality of the service you received when you contacted the CRA **[INSERT RESPONSE FROM D3, OR FROM D2 IF D3 WASN'T ASKED]** on this most recent occasion? **[PERMIT ONE CODE ONLY]**

- 0 – Completely dissatisfied
- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10 – Completely satisfied
- 99 – I don't know

D6. **[POSE D6 ONLY IF "BY TELEPHONE" AT D3, OR D2 IF D3 WAS NOT POSED]** Did you get what you needed from the CRA on this particular occasion? **[PERMIT ONE CODE ONLY]**

- 01 – Yes
- 02 – No
- 99 – I can't recall

D6a. **[POSE D6a ONLY IF “YES” TO D6]** Did you have to call more than once to get what you needed? **PERMIT ONE CODE ONLY**

- 01 – Yes
- 02 – No
- 99 – I can’t recall

D7. Based on your experience, how would you compare CRA’s level of customer service with the service you might receive from ...: **[PERMIT ONE CODE ONLY PER STATEMENT – ROTATE STATEMENTS]**

- a) *Financial institutions with which you currently do business, for example, banks, credit unions.*
- b) *Other federal government agencies and departments you have dealt with.*

- 01 – Better
- 02 – About the same
- 03 – Worse
- 99 – I don’t know

D8. 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? **[PERMIT ONE CODE ONLY]**

- 01 – Better
- 02 – About the same
- 03 – Worse
- 99 – I don’t know

E. CRA Website

E1. **In the past 12 months**, have you visited the tax pages of the Canada.ca website to search for information on tax-related matters? **[PERMIT ONE CODE ONLY]**

- 01 – Yes
- 02 – No
- 99 – I don’t know

E2. **[POSE E2 ONLY IF E1=YES]** 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.” **[ROTATE STATEMENTS - PERMIT ONE CODE ONLY PER STATEMENT]**

- a. *The information provided on the tax pages of the Canada.ca website is easy to understand.*
- b. *It is easy to find the information I’m looking for.*
- c. *The website provides me with the information I need.*

0 – Completely disagree

1

2

3

4

5

6

7

8

9

10 – Completely agree

99 – I don't know

E3. [POSE E3 AND E4 ONLY TO SMEs] Are you registered with the CRA's My Account or My Business Account online service? [PERMIT ONE CODE ONLY]

01 – My Account

02 – My Business Account

03 – Both My Account and My Business Account

04 – Neither

99 – Not sure / I don't know

E4. [POSE E4 ONLY IF E3=01, 02 or 03] For each of the following statements about [INSERT "My Account" IF 01 IN E3. INSERT "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." ROTATE STATEMENTS - PERMIT ONE CODE ONLY PER STATEMENT

- a. *It is easy to use [INSERT: My Account or My Business Account].*
- b. *The services provided in [INSERT: My Account or My Business Account] are relevant to my needs.*
- c. *I'm confident that [INSERT: My Account or My Business Account] is a secure online platform.*

0 – Completely disagree

1

2

3

4

5

6

7

8

9

10 – Completely agree

99 – I don't know

E5. **[POSE E5 AND E6 ONLY IF TAX INTERMEDIARY]** Are you registered with the CRA's Represent a Client online service? **[PERMIT ONE CODE ONLY]**

- 01 – Yes
- 02 – No
- 99 – I don't know

E6. **[POSE E6 ONLY IF E5=YES]** 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." **[ROTATE STATEMENTS - PERMIT ONE CODE ONLY PER STATEMENT]**

- a. *It is easy to use Represent a Client.*
- b. *The services provided in Represent a Client are relevant to my needs.*
- c. *I'm confident that Represent a Client is a secure online platform.*

0 – Completely disagree

1

2

3

4

5

6

7

8

9

10 – Completely agree

99 – I don't know

F. Compliance Burden

F1. "Red tape" is defined as unnecessary and undue compliance burden – that is, the time and resources spent by 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. **[ROTATE STATEMENTS - PERMIT ONE CODE ONLY PER STATEMENT]**

- a) *Over the past year, I've spent less time searching for information I require to meet **[IF SME: my]** business obligations to the CRA.*
- b) *I am able to understand the information the CRA provides me to help my **[IF TAX INTERMEDIARY: clients meet their] [IF SME: business meet its]** reporting obligations.*
- c) *Online services available on the taxes page of the Canada.ca website make it easy for **[IF TAX INTERMEDIARY: me to comply with] [IF SME: my business to comply with its]** reporting obligations.*
- d) *The CRA develops new products and services that are in line with the realities of conducting business.*
- e) *The CRA takes the needs of businesses into account when developing new products and services.*

0 – Completely disagree

1

2

3

4

5

6

7

8

9

10 – Completely agree

99 – I don't know

CM. General Attitudes about Compliance

The next few questions cover issues related to businesses cheating on taxes in general. By tax cheating, we mean businesses that deliberately do not declare some of their income. Nothing in this section is related to your organization, but we are interested in your views on this topic. Again, I'd like to reassure you that your answers will in no way affect your relationship with the Government of Canada or the CRA.

CM1. On a scale of 0 to 10, where 0 means it is not at all common and 10 means it is very common, how common do you think tax cheating by businesses is in Canada? **[PERMIT ONE CODE ONLY]**

00 – Not at all common

10 – Very common

99 – Don't Know/Not Applicable

CM2. Over the past couple of years, do you think tax cheating by businesses has ...:
[PERMIT ONE CODE ONLY]

01 – Increased

02 – Decreased, or

03 – Remained the same

99 – Don't Know/Not Applicable

CM3. Do you think the CRA is currently putting too much, too little, or about the right amount of effort into reducing tax cheating by businesses? **[PERMIT ONE CODE ONLY]**

01 – Too much effort

02 – Too little effort

03 – About the right amount of effort

99 – Don't Know/Not Applicable

CM4. On a scale from 0 to 10, where 0 means very unlikely and 10 means very likely, how likely do you think it is that Canadian businesses that cheat on their taxes will get caught?

[PERMIT ONE CODE ONLY]

00 – Very unlikely

10 – Very likely

99 – Don't Know/Not Applicable

CM5. Imagine you were in a situation where a company you know may be cheating on its taxes. Using a scale of 0 to 10, where 0 means not at all likely and 10 means very likely, what is the likelihood you would report this company if ... ? **[PERMIT ONE CODE ONLY PER STATEMENT – POSE IN ORDER]**

a) *You suspected the company was cheating?*

b) *You knew for certain the company was cheating?*

00 – Not at all likely

10 – Very likely

VOLUNTEERED

99 – Don't Know/Refused

CM6. Thinking about the level of taxes that Canadian businesses pay compared to the services that are provided by governments, do you feel that businesses pay significantly too much, somewhat too much, about the right amount, or too little in taxes? **[PERMIT ONE CODE ONLY]**

01 – Significantly too much

02 – Somewhat too much

03 – About the right amount

04 – Too little

99 – Don't Know/Not Applicable

CM7. Please indicate how much you agree or disagree with each of the following statements. Use a scale from 0 to 10, where 0 means you completely disagree, and 10 means you completely agree.

[ROTATE STATEMENTS - PERMIT ONE CODE ONLY PER STATEMENT]

a. *Given the opportunity, most businesses would hide income to avoid paying taxes.*

b. *It's OK for businesses not to declare income received in cash.*

c. *When businesses cheat on their taxes, it reduces the money available for essential services such as health and education.*

d. *The CRA would never find out about income received in cash that is not declared on business tax forms.*

e. *Taxes help the government do worthwhile things.*

f. *Penalties are effective at discouraging future tax cheating.*

g. *Businesses that are not paying tax on all their income, or are not collecting GST/HST, have an unfair advantage over businesses that do.*

h. *It is acceptable for businesses to ask people to pay cash for goods and services to avoid paying income tax.*

i. **[POSE STATEMENT "i" ONLY IF AN SME]** *It impacts my business when competitors do not correctly report all their income to the CRA.*

- 00 – Completely disagree
- 10 – Completely agree
- 99 – Don't Know/Not Applicable

CM. Severity of Types of Cheating

CM8. Using a scale from 0 to 10, where 0 means “not cheating at all” and 10 means “serious cheating,” how would you rate the following behaviours? **[ROTATE STATEMENTS - PERMIT ONE CODE ONLY PER STATEMENT]**

- a. *Under-reporting cash income*
- b. *Over-claiming [INSERT IF SME: “expenses” / INSERT IF INTERMEDIARY: “credits”]*
- c. *Filing false claims for tax benefit programs*
- d. *Offering customers a deal on home or car repairs if they pay cash [POSE ONLY IF AN SME]*
- e. *Getting a “deal” on home or car repairs for cash [POSE ONLY IF AN INTERMEDIARY]*
- f. *Not claiming foreign assets or income, including from tax havens*
- g. *Receiving a charitable donation credit that is bigger than the donation made [POSE ONLY IF AN SME]*
- h. *Promoting a charitable donation program where the tax credits exceed the amount donated [POSE ONLY IF AN INTERMEDIARY]*
- i. *Not registering one’s business when required to do so*
- j. *Paying employees in cash to avoid payroll taxes [POSE ONLY IF AN SME]*
- k. *Working and being paid in cash to avoid income taxes [POSE ONLY IF AN INTERMEDIARY]*
- l. *Condo/house flipping without claiming the profit [Condo/house flipping means buying and selling a condo/house for profit without living in it for some time.]*
- m. *Using a tax lawyer to lower your taxes*

- 00 – Not cheating at all
- 10 – Serious cheating
- VOLUNTEERED**
- 99 – Don't Know/Not Applicable

CM9. **[FOR ANY RATINGS OF 5 OR LESS IN CM8, CHOOSE ONE AT RANDOM AND ASK:]** You rated **[INSERT SCENARIO HERE]** as not serious cheating. Please consider the following scenario and rate on a scale of 0 to 10, where 0 means “not cheating at all” and 10 means “serious cheating.”

How serious would you rate the following?: **PERMIT ONE CODE ONLY PER STATEMENT**

- a. **[INSERT SCENARIO HERE]** where the business is able to avoid paying \$1,000 in taxes?
[if still 5 or less, ask]:
- b. **[INSERT SCENARIO HERE]** where the business is able to avoid paying \$10,000 in taxes?
[if still 5 or less, ask]:
- c. **[INSERT SCENARIO HERE]** where the business is able to avoid paying \$50,000 in taxes?

00 – Not cheating at all

10 – Serious cheating

VOLUNTEERED

99 – Don't Know

CM. Voluntary Disclosure Program

CM10a. Say you discovered a mistake **[INSERT IF AN SME: from the business taxes you filed two years ago, where you realize you still owed \$1,000] / [INSERT IF AN INTERMEDIARY: on a client's taxes from two years ago, where you realize they still owed \$1,000]**. What would you do? **[PERMIT ONE CODE ONLY – DISPLAY LIST ON SCREEN]**

01 - Nothing/It's the CRA's problem

02 - Visit/Research options on CRA website

03 - Contact accountant/tax professional (**DISPLAY AS A PRE-CODE ONLY FOR SMES**)

04 - File an amendment

05 - Contact the CRA by phone

06 - Contact the Voluntary Disclosures Program

07 - Other (specify and record)

99 – Don't Know/Not Applicable

CM10b. **[IF NOTHING/IT'S THE CRA'S PROBLEM IN CM10a]**: And if you realized **[INSERT IF AN SME: your business / INSERT IF AN INTERMEDIARY: they]** still owed \$10,000, what would you do? **[DISPLAY LIST FROM CM10a]**

CM10c. **[IF STILL NOTHING/IT'S THE CRA'S PROBLEM IN CM10b]**: And if you realized **[INSERT IF AN SME: your business / INSERT IF AN INTERMEDIARY: they]** still owed \$20,000, what would you do? **[DISPLAY LIST FROM CM10a]**

CM11) On a scale of 0 to 10, where 0 means "not at all important" and 10 means "very important," how important is it ... ? **[ROTATE ORDER OF STATEMENTS – PERMIT ONE CODE ONLY PER STATEMENT]**

a) *For CRA to recover unpaid taxes when people work under the table for cash?*

b) *For CRA to recover unpaid taxes when people do not declare taxable foreign income or assets?*

00 – Not at all important

10 – Very important

VOLUNTEERED

99 – Don't Know/Not Applicable

H. Corporate Profile

These last few questions will be used for statistical purposes only. Please be assured that all of your answers will remain completely anonymous and confidential.

H1. **[POSE ONLY IF AN SME]** In which industry or sector does your business operate? If you are active in more than one sector, please identify the main sector of operations. **[PERMIT ONE RESPONSE ONLY]**

- 01 – Accommodation and food services
- 02 – Administrative and support
- 03 – Agriculture, forestry, fishing and hunting
- 04 – Arts, entertainment and recreation
- 05 – Construction
- 06 – Educational services
- 07 – Finance and insurance
- 08 – Health care and social assistance
- 09 – Management of companies and enterprises
- 10 – Manufacturing
- 11 – Mining, oil and gas extraction
- 12 – Professional, scientific and technical services
- 13 – Public administration
- 14 – Real estate, rental and leasing
- 15 – Registered charity
- 16 – Retail trade
- 17 – Transportation and warehousing
- 18 – Utilities
- 19 – Waste management and remediation services
- 20 – Wholesale trade
- 21 – Information and cultural industries
- 98 – Some other sector: please specify your business sector **[open-ended text box: _____]**
- 99 – I would rather not say

H2. **[POSE H2 ONLY IF A TAX INTERMEDIARY]** What types of tax-related work does your company do on behalf of your small business clients? Please choose all that apply. **[MULTIPLE RESPONSES ACCEPTED]**

- 01 – Accounting
- 02 – Payroll
- 03 – Tax preparation
- 04 – Bookkeeping
- 98 – Some other type of work: please specify **[open-ended text box: _____]**
- 99 – I would rather not say

H3. How long has your business been in operation? **[PERMIT ONE CODE ONLY]**

- 01 – Less than one year
- 02 – 1 to 2 years
- 03 – 3 to 5 years
- 04 – 6 to 10 years
- 05 – Over 10 years
- 99 – I would rather not say

Thank you for taking the time to complete this survey. Your opinions are important to us.

Agence du revenu du Canada
Recherche d'entreprise annuelle 2019-2020
Questionnaire destiné aux entreprises

INTRODUCTION

Le gouvernement du Canada mène ce sondage de recherche au nom de l'Agence du revenu du Canada. Narrative Research a été embauché pour réaliser le sondage. If you prefer to complete the survey in English, please click on [INSTRUCTION & LIEN]. Le sondage prend environ 15 minutes et il est entièrement confidentiel. Votre participation est volontaire, et vos réponses demeureront anonymes. Cliquez ici si vous désirez vérifier son authenticité.

Pour consulter notre politique sur la protection des renseignements personnels, cliquez ici.

Région

H4. Dans quelle région votre entreprise se trouve-t-elle? **[AUTORISEZ UN SEUL CODE]**

- 01 – Atlantique
- 02 – Québec
- 03 – Ontario
- 04 – Ouest canadien
- 05 – Territoires (Nunavut, Yukon, Nord-Ouest)
- 06 – Emplacements et activités dans plusieurs régions du pays
- 99 – Je préfère ne pas répondre

A. Établissement préliminaire du profil

A1. Travaillez-vous avec des petites et moyennes entreprises sur des questions fiscales? Pour les besoins de l'étude, les petites et moyennes entreprises sont définies comme des entreprises ayant des recettes brutes annuelles de 50 millions de dollars ou moins. **[AUTORISEZ UN SEUL CODE]**

- 01 – Oui – **LE RÉPONDANT EST UN INTERMÉDIAIRE FISCAL. PASSEZ À LA QUESTION B1.**
- 02 – Non – **QUALIFIE POSSIBLEMENT POUR PME. PASSEZ À LA QUESTION A2**

[POSEZ LES QUESTIONS A2 À A6 AUX PME SEULEMENT]

A2. Combien d'employés travaillent pour votre entreprise au Canada, y compris vous-même? Cela comprend les employés à temps plein, à temps partiel et saisonniers, mais n'inclut pas les employés contractuels ou le travail sous-traité. **[AUTORISEZ UN SEUL CODE - TOUTES LES QUESTIONS SONT OBLIGATOIRES]**

- 01 – 1
- 02 – De 2 à 4
- 03 – De 5 à 19
- 04 – De 20 à 49
- 05 – De 50 à 99
- 06 – 100 ou plus

A3. Quel est votre revenu annuel approximatif? **[AUTORISEZ UN SEUL CODE]**

- 01 – Moins de 1 million de dollars
- 02 – De 1 à moins de 5 millions de dollars
- 03 – De 5 à moins de 10 millions de dollars
- 04 – De 10 à moins de 25 millions de dollars
- 05 – De 25 à moins de 50 millions de dollars
- 06 – 50 millions de dollars ou plus – **PASSEZ À L'ÉCRAN FIN**

A4. Votre entreprise est ...? **[AUTORISEZ UN SEUL CODE]**

- 01 – Une entreprise individuelle
- 02 – Une société de personnes
- 03 – Une fiducie
- 04 – Un organisme de bienfaisance enregistré
- 05 – Un organisme à but non lucratif
- 06 – Une coopérative
- 07 – Une entreprise constituée en personne morale

A5. Dans votre entreprise, prenez-vous des décisions par rapport aux éléments suivants ou y participez-vous directement? Veuillez choisir tout ce qui s'applique à vous. **[ACCEPTÉZ PLUSIEURS RÉPONSES]**

- 01 – Questions d'ordre fiscal **[CETTE OPTION DOIT ÊTRE SÉLECTIONNÉE, SINON LE SONDAGE EST TERMINÉ.]**
- 02 – Paie
- 03 – Préparation de la TPS/TVH
- 04 – Comptabilité/Tenue de livres
- 05 – Aucune de ces réponses – **PASSEZ À L'ÉCRAN FIN**

A6. Lequel des choix suivants décrit le mieux votre poste dans l'entreprise? **[AUTORISEZ UN SEUL CODE]**

- 01 – Président, PDG ou propriétaire
- 02 – Directeur financier / Contrôleur
- 03 – Comptable
- 04 – Gestionnaire ou agent de la paye
- 05 – Gestionnaire
- 06 – Commis comptable
- 07 – Agent financier
- 98 – Un autre poste – **PASSEZ À L'ÉCRAN FIN**
- 99 – Je préfère ne pas répondre – **PASSEZ À L'ÉCRAN FIN**

Créer la variable « TYPE RÉPONDANT » -

1 = INTERMÉDIAIRE FISCAL (A1=01)

2 = PME (A1≠01, A3=01-05, A5=01-04, A6=01-07)

B1. Sur une échelle de 0 à 10, quelle cote donnez-vous au rendement global de l'Agence du revenu du Canada (ARC)? **[AUTORISEZ UN SEUL CODE]**

0 – Affreux

1

2

3

4

5

6

7

8

9

10 – Excellent

99 – Je ne sais pas – **PASSEZ À B3**

B2. Pourquoi évaluez-vous le rendement de l'ARC en donnant une cote de **(RÉPONSE À LA B1)** sur 10?
[CONSIGNEZ MOT POUR MOT]

98 – Question ouverte

99 – Je ne sais pas

B3. Sur une échelle de 0 à 10, où 0 signifie que vous êtes tout à fait en désaccord et 10 signifie que vous êtes tout à fait en accord, selon vos impressions générales de l'ARC, quelle cote donneriez-vous aux énoncés suivants sur l'ARC : **[ALTERNEZ LES ÉNONCÉS] [AUTORISEZ UN SEUL CODE PAR RELEVÉ]**

[INSTRUCTION DU PROGRAMMATEUR : afficher sous forme de grille]

- a) *L'ARC traite les renseignements des entreprises de façon tout à fait confidentielle.*
- b) *L'ARC est honnête dans ses rapports avec les contribuables.*
- c) *L'ARC traite les contribuables avec respect.*
- d) *L'ARC traite les contribuables avec équité.*
- e) *L'ARC est efficace dans ses activités.*
- f) *On peut faire confiance à l'ARC pour qu'elle fasse ce qu'il faut en administrant les impôts et prestations des Canadiens.*
- g) *L'ARC travaille de façon soutenue pour aider les Canadiens à régler leurs questions d'impôt et de prestations.*
- h) *Les renseignements que l'ARC fournit aux contribuables sont faciles à comprendre.*
- i) *L'ARC fournit suffisamment de renseignements afin que votre entreprise puisse respecter ses obligations fiscales.*
- j) *Les renseignements fournis par l'Agence pour votre entreprise arrive à temps.*
- k) *L'Agence facilite le processus de production des déclarations de revenus des entreprises.*
- l) *L'Agence traite les déclarations de revenus des entreprises en temps opportun.*

0 – Tout à fait en désaccord

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10 – Tout à fait en accord
- 99 – Je ne sais pas

C. Production de déclarations de revenus et planification (PME SEULEMENT)

C1. Lorsque vous produisez des déclarations de revenus des sociétés, votre entreprise :

[AUTORISEZ UN SEUL CODE]

- 04 – utilise des ressources internes pour préparer les documents de l'impôt
- 05 – utilise les services d'un spécialiste en déclarations de revenus de l'extérieur
- 06 – utilise une combinaison de services internes et externes
- 99 – Je ne sais pas

C2. Qu'en est-il de la planification fiscale? Votre entreprise...

[AUTORISEZ UN SEUL CODE]

- 04 – utilise des ressources internes pour la planification fiscale
- 05 – utilise un service externe pour la planification fiscale
- 06 – utilise une combinaison de services internes et externes
- 99 – Je ne sais pas

D. Expérience vécue auprès de l'ARC – Communications

D1. Au cours des 12 derniers mois, avez-vous communiqué avec l'ARC pour les besoins de votre entreprise autres que l'envoi d'une déclaration de revenus des entreprises? **[AUTORISEZ UN SEUL CODE]**

- 01 – Oui
- 02 – Non – **PASSEZ À D7**
- 99 – Je ne me souviens pas – **PASSEZ À D7**

D2. Comment avez-vous communiqué avec l'ARC? Veuillez indiquer tout ce qui s'applique à vous. **[ACCEPTEZ PLUSIEURS RÉPONSES]**

- 01 – Par téléphone
- 02 – Par télécopieur
- 04 – Par courrier
- 05 – Autre (NON PRÉCISÉ)
- 99 – Je ne me souviens pas – **PASSEZ À D7**

D3. (S'IL Y A PLUS D'UNE RÉPONSE À LA QUESTION D2, POSEZ LA QUESTION D3. INDIQUEZ SEULEMENT LES RÉPONSES SÉLECTIONNÉES À LA QUESTION D2) En gardant à l'esprit votre plus récent contact, comment avez-vous communiqué avec l'ARC? [AUTORISEZ UN SEUL CODE]

- 01 – Par téléphone
- 02 – Par télécopieur
- 04 – Par courrier
- 05 – Autre
- 99 – Je ne me souviens pas – PASSEZ À D7

D4. Quelle était la raison de votre dernière communication? Veuillez indiquer tout ce qui s'applique à vous. [ACCEPTEZ PLUSIEURS RÉPONSES]

- 01 – Demander des renseignements généraux autres que sur la production de déclarations de revenus des entreprises
- 02 – Demander des précisions sur des renseignements [SI INTERMÉDIAIRE : que l'ARC a fait parvenir à un client] [SI PME : que vous avez reçus de l'ARC]
- 03 – Effectuer un paiement dû sur [SI INTERMÉDIAIRE : les impôts d'entreprise d'un client] [SI PME : vos impôts d'entreprise]
- 04 – Essayer de résoudre un différend [SI INTERMÉDIAIRE : qu'un client a eu avec l'ARC] [SI PME : que vous avez eu avec l'ARC]
- 05 – Demander des renseignements avant de produire [SI INTERMÉDIAIRE : la déclaration de revenus d'entreprise d'un client] [SI PME : votre déclaration de revenus d'entreprise]
- 06 – Demander des renseignements après la production de déclarations de revenus d'entreprise [SI INTERMÉDIAIRE : d'un client]
- 07 – Soumettre les documents [SI INTERMÉDIAIRE : d'un client que l'ARC a demandé] [SI PME : demandés par l'ARC]
- 100 – Autre raison : veuillez préciser [Zone de texte ouverte: _____]
- 101 – Je ne me souviens pas

D5. Sur une échelle de 0 à 10, quel est votre niveau de satisfaction sur la **qualité globale du service** reçu lorsque vous avez communiqué avec l'ARC (INSÉREZ LA RÉPONSE À PARTIR DE LA D3 OU DE LA D2 SI LA D3 N'A PAS ÉTÉ POSÉE) à ce moment-là? [AUTORISEZ UN SEUL CODE]

- 0 – Totalement insatisfait
- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10 – Totalement satisfait
- 99 – Je ne sais pas

D6. **[SI A RÉPONDU « PAR TÉLÉPHONE « À LA QUESTION D3 OU À LA QUESTION D2 SI LA QUESTION D3 N'A PAS ÉTÉ POSÉE, POSEZ LA QUESTION D6]** Avez-vous obtenu ce que vous désiriez de l'ARC à cette occasion en particulier? **[AUTORISEZ UN SEUL CODE]**

- 01 – Oui
- 02 – Non
- 99 – Je ne me souviens pas

D6a. **[POSEZ LA QUESTION D6a UNIQUEMENT SI LA RÉPONSE À LA QUESTION D6 EST « OUI »]** Avez-vous eu à appeler plus d'une fois pour obtenir ce dont vous aviez besoin? **[AUTORISEZ UN SEUL CODE]**

- 01 – Oui
- 02 – Non
- 99 – Je ne me souviens pas

D7. Selon votre expérience, comment compareriez-vous le niveau du service à la clientèle de l'ARC au service que vous pourriez recevoir ... **[AUTORISEZ UN SEUL CODE PAR RELEVÉ – ALTERNEZ LES ÉNONCÉS]**

- a) *D'institutions financières avec lesquelles vous faites actuellement affaire, p. ex. des banques et des caisses populaires*
- b) *D'autres organismes et ministères fédéraux avec lesquels vous avez fait affaire.*

- 01 – Meilleur
- 02 – À peu près semblable
- 03 – Pire
- 99 – Je ne sais pas

D8. Par rapport à il y a deux ou trois ans, diriez-vous que le niveau de service offert par l'Agence est meilleur, à peu près le même, ou pire? **[N'AUTORISEZ QU'UN SEUL CODE]**

- 01 – Meilleur
- 02 – À peu près le même
- 03 – Pire
- 99 – Je ne sais pas

E. Site Web de l'ARC

E1. **Au cours des 12 derniers mois**, avez-vous consulté les pages sur l'impôt du site Web Canada.ca pour chercher des renseignements sur des questions liées à l'impôt? **[AUTORISEZ UN SEUL CODE]**

- 01 – Oui
- 02 – Non
- 99 – Je ne sais pas

E2. **[SI LA RÉPONSE À LA QUESTION E1 EST « OUI », POSEZ LA QUESTION E2]** Veuillez indiquer dans quelle mesure vous êtes d'accord avec les énoncés suivants concernant les pages sur l'impôt du site Web Canada.ca, ou 0 signifie que vous êtes tout à fait en désaccord et 10 signifie que vous êtes tout à fait en accord.

[ALTERNEZ LES ÉNONCÉS – AUTORISEZ UN SEUL CODE PAR RELEVÉ]

- a. *Les renseignements fournis sur les pages sur l'impôt du site Web Canada.ca sont faciles à comprendre.*
- b. *Il est facile de trouver les renseignements que je cherche.*
- c. *Le site Web me fournit les renseignements dont j'ai besoin.*

0 – Tout à fait en désaccord

1

2

3

4

5

6

7

8

9

10 – Tout à fait en accord

99 – Je ne sais pas

E3. [POSEZ LA QUESTION E3 ET E4 S'IL S'AGIT D'UNE PME] Êtes-vous inscrit au service en ligne Mon dossier ou Mon dossier d'entreprise de l'Agence? [AUTORISEZ UN SEUL CODE]

01 – Mon dossier

02 – Mon dossier d'entreprise

03 – Mon dossier et Mon dossier d'entreprise

04 – Aucun

99 – Incertain/Je ne sais pas

E4. [SI LA RÉPONSE À LA QUESTION E3 = 01, 02 ou 03, POSEZ LA QUESTION E4] Pour chacun des énoncés suivants concernant [INSÉRER Mon dossier seulement si la réponse à la question E3 est « 01 », OU Mon dossier d'entreprise si la réponse à la question E3 est « 02 » ou « 03 »], veuillez indiquer si vous êtes d'accord ou en désaccord, en utilisant une échelle de 0 à 10, où 0 signifie « Tout à fait en désaccord » et 10 signifie « Tout à fait en accord ». [ALTERNEZ LES ÉNONCÉS - AUTORISEZ UN SEUL CODE PAR RELEVÉ]

- a. *Il est facile d'utiliser [INSÉRER Mon dossier ou Mon dossier d'entreprise].*
- b. *Les services fournis dans [INSÉRER Mon dossier ou Mon dossier d'entreprise] répondent à mes besoins.*
- c. *Je suis convaincu que [INSÉRER Mon dossier ou Mon dossier d'entreprise] est une plateforme en ligne sécurisée.*

0 – Tout à fait en désaccord

1

2

3

4

5

6

7

8

9

10 – Tout à fait en accord

99 – Je ne sais pas

E5. **[POSEZ LES QUESTIONS E5 ET E6 S'IL S'AGIT D'UN INTERMÉDIAIRE FISCAL]** Êtes-vous inscrit au service en ligne Représenter un client de l'Agence? **[AUTORISEZ UN SEUL CODE]**

01 – Oui

02 – Non

99 – Je ne sais pas

E6. **[SI E5 = « OUI », POSEZ LA QUESTION E6]** Pour chacun des énoncés suivants concernant Représenter un client, veuillez indiquer si vous êtes d'accord ou en désaccord, en utilisant une échelle de 0 à 10, où 0 signifie « Tout à fait en désaccord » et 10 signifie « Tout à fait d'accord ». **[ALTERNEZ LES ÉNONCÉS - AUTORISEZ UN SEUL CODE PAR RELEVÉ]**

a. *Il est facile d'utiliser Représenter un client.*

b. *Les services fournis dans Représenter un client répondent à mes besoins.*

c. *Je suis convaincu que Représenter un client est une plateforme en ligne sécurisée.*

0 – Tout à fait en désaccord

1

2

3

4

5

6

7

8

9

10 – Tout à fait en accord

99 – Je ne sais pas

F. Fardeau lié à l'observation

F1. La paperasse est définie comme étant tout fardeau inutile et excessif en matière de conformité par rapport au temps et aux ressources que les entreprises doivent consacrer au respect des lois fédérales. En vous basant sur votre expérience d'entreprise, veuillez indiquer dans quelle mesure vous êtes d'accord avec les énoncés suivants. **[ALTERNEZ LES ÉNONCÉS- AUTORISEZ UN SEUL CODE PAR RELEVÉ]**

a) *Au cours de la dernière année, j'ai mis moins de temps à chercher les renseignements dont j'avais besoin pour remplir les obligations [SI INTERMÉDIAIRE : commerciales] [SI PME : de mon entreprise] auprès de l'ARC.*

b) *Je comprends les renseignements que l'ARC me fournit pour aider [SI INTERMÉDIAIRE : mes clients commerciaux à remplir leurs] [SI PME : mon entreprise à remplir ses] obligations en matière de déclaration.*

- c) *Les services en ligne offerts dans les pages sur l'impôt du site Web Canada.ca [SI INTERMÉDIAIRE : me permettent de remplir plus facilement les] [SI PME : permettent à mon entreprise de remplir plus facilement ses] obligations en matière de déclaration.*
- d) *L'ARC élabore de nouveaux produits et services qui répondent bien aux impératifs liés aux affaires.*
- e) *L'ARC prend en considération les besoins des entreprises lorsqu'elle élabore de nouveaux produits et services.*

0 – Tout à fait en désaccord

1

2

3

4

5

6

7

8

9

10 – Tout à fait d'accord

99 – Je ne sais pas

CM. Attitude générale à l'égard de l'observation

Les prochaines questions portent sur des enjeux liés à la fraude fiscale par les entreprises. Par fraude fiscale, nous voulons dire les entreprises qui choisissent délibérément de ne pas déclarer une partie de leurs revenus. Rien dans cette section ne concerne votre entreprise. Nous voulons plutôt connaître votre opinion à ce sujet. Je tiens à vous rappeler que vos réponses n'auront aucune incidence sur votre relation avec le gouvernement du Canada ou l'ARC.

CM1. Sur une échelle de 0 à 10, où « 0 » signifie « Pas du tout courant » et « 10 » signifie « Très courant », selon vous, dans quelle mesure la fraude fiscale par les entreprises est-elle courante au Canada? **[AUTORISEZ UN SEUL CODE]**

00 – Pas du tout courant

10 – Très courant

99 – Je ne sais pas/Refuse de répondre

CM2. Au cours des dernières années, croyez-vous que la fraude fiscale par les entreprises a : **[AUTORISEZ UN SEUL CODE]**

01 – Augmenté

02 – Diminué

03 – Peu changé

99 – Je ne sais pas/Refuse de répondre

CM3. Pensez-vous que l'Agence du revenu du Canada en fait trop, pas assez ou juste assez pour réduire la fraude fiscale par les entreprises? **[AUTORISEZ UN SEUL CODE]**

- 01 – Trop d'efforts
- 02 – Pas assez d'efforts
- 03 – Juste assez d'efforts
- 99 – Je ne sais pas/Refuse de répondre

CM4. Sur une échelle de 0 à 10, où « 0 » signifie « Très improbable » et « 10 » signifie « Très probable », selon vous, dans quelle mesure les entreprises canadiennes qui trichent dans leurs déclarations de revenus sont-elles susceptibles de se faire prendre? **[AUTORISEZ UN SEUL CODE]**

- 00 – Très improbable
- 10 – Très probable
- 99 – Je ne sais pas/Refuse de répondre

CM5. Pensez à une situation où une entreprise que vous connaissez pratique peut-être la fraude fiscale. Sur une échelle de 0 à 10, où « 0 » signifie « Pas du tout probable » et « 10 » signifie « Très probable », quelle est la probabilité que vous dénonciez cette entreprise si...? **[AUTORISEZ UN SEUL CODE PAR RELEVÉ – POSER EN ORDRE]**

- a) *Vous soupçonnez qu'elle pratiquait la fraude fiscale?*
- b) *Vous saviez avec certitude qu'elle pratiquait la fraude fiscale?*

- 00 – Pas du tout probable
- 10 – Très probable

RÉPONSE SPONTANÉE

- 99 – Je ne sais pas/Refuse de répondre

CM6. Si vous comparez l'impôt payé par les entreprises canadiennes aux services offerts par les gouvernements, pensez-vous que les entreprises canadiennes paient beaucoup trop d'impôt, un peu trop d'impôt, juste assez d'impôt ou trop peu d'impôt? **AUTORISEZ UN SEUL CODE**

- 01 – Beaucoup trop
- 02 – Un peu trop
- 03 – Juste assez
- 04 – Trop peu
- 99 – Je ne sais pas/Refuse de répondre

CM7. Veuillez indiquer si vous êtes d'accord ou en désaccord avec chacun des énoncés suivants. Pour chaque énoncé, veuillez utiliser une échelle de 0 à 10, où 0 signifie que vous êtes tout à fait en désaccord et 10 signifie que vous êtes tout à fait d'accord. **[PRÉSENTER LES ÉNONCÉS DE FAÇON ALÉATOIRE – AUTORISEZ UN SEUL CODE PAR RELEVÉ.]**

- a. *Si l'occasion se présentait, la plupart des entreprises ne déclareraient pas tous leurs revenus pour éviter l'impôt.*
- b. *Il est acceptable pour les entreprises de ne pas déclarer un revenu reçu en argent comptant.*

- c. *Lorsqu'il est question de fraude fiscale par les entreprises, les fonds disponibles pour les services essentiels, notamment les soins de santé et l'éducation, sont réduits.*
- d. *L'Agence du revenu du Canada n'aura jamais connaissance d'un revenu reçu en argent comptant s'il n'est pas déclaré dans une déclaration de revenus d'entreprise.*
- e. *Les taxes permettent au gouvernement de concrétiser des projets valables.*
- f. *Les pénalités sont efficaces pour décourager la fraude fiscale future.*
- g. *Les entreprises qui ne payent pas l'impôt sur tous leurs revenus, ou qui ne perçoivent pas la TPS/TVH, ont un avantage injuste par rapport à celles qui le font.*
- h. *Il est acceptable pour les entreprises de demander aux particuliers de payer des produits et services en argent comptant pour éviter de payer de l'impôt sur le revenu.*
- i. **[PRÉSENTEZ L'ÉNONCÉ « i » UNIQUEMENT S'IL S'AGIT D'UNE PME]** *Mon entreprise est touchée lorsque les concurrents ne déclarent pas correctement tous leurs revenus à l'ARC.*

00 – Tout à fait en désaccord

10 – Tout à fait d'accord

99 – Je ne sais pas/Refuse de répondre

CM. Gravité des types de fraude

CM8. Sur une échelle de 0 à 10, où « 0 » signifie « Pas du tout un cas de fraude fiscale » et « 10 » signifie « Grave cas de fraude fiscale », quelle cote accorderiez-vous aux comportements suivants? **[PRÉSENTER DE FAÇON ALÉATOIRE – AUTORISEZ UN SEUL CODE PAR RELEVÉ.]**

- a. *Sous-estimation du revenu gagné en argent comptant*
- b. **[INSÉREZ SI PME: "Dépenses" / INSÉREZ SI INTERMÉDIAIRE: "Crédits"]** *réclamés en trop*
- c. *Production de fausses déclarations pour les programmes de prestations*
- d. *Offre aux clients d'une « aubaine » sur des réparations (maison ou automobile) en échange d'argent comptant [PRÉSENTEZ L'ÉNONCÉ UNIQUEMENT S'IL S'AGIT D'UNE PME]*
- e. *Obtention d'une « aubaine » sur des réparations (maison ou automobile) en échange d'argent comptant [PRÉSENTEZ L'ÉNONCÉ UNIQUEMENT S'IL S'AGIT D'UNE INTERMÉDIAIRE]*
- f. *Omission de biens ou de revenus étrangers dans la déclaration, y compris ceux de paradis fiscaux*
- g. *Obtention d'un crédit d'impôt pour don de bienfaisance plus élevé que le don en question [PRÉSENTEZ L'ÉNONCÉ UNIQUEMENT S'IL S'AGIT D'UNE PME]*
- h. *Promouvoir un programme de dons de bienfaisance alors que les crédits d'impôt dépassent le montant donné [PRÉSENTEZ L'ÉNONCÉ UNIQUEMENT S'IL S'AGIT D'UNE INTERMÉDIAIRE]*
- i. *Non-enregistrement d'une entreprise lorsque cela est requis*
- j. *Payer des employés en argent comptant pour éviter les impôts sur les salaires [PRÉSENTEZ L'ÉNONCÉ UNIQUEMENT S'IL S'AGIT D'UNE PME]*
- k. *Travailler et recevoir une rémunération en argent comptant pour éviter de payer de l'impôt sur le revenu [PRÉSENTEZ L'ÉNONCÉ UNIQUEMENT S'IL S'AGIT D'UNE INTERMÉDIAIRE]*
- l. *Vente/revente de condos sans déclarer les gains [Par revente précipitée de condo ou de maison, on entend l'achat et la vente d'un condo ou d'une maison à des fins lucratives sans y habiter pendant un certain temps.]*
- m. *Faire appel à un avocat-fiscaliste pour réduire vos impôts*

00 – Pas du tout un cas de fraude fiscale

10 – Grave cas de fraude fiscale

RÉPONSE SPONTANÉE

99 – Je ne sais pas/Refuse de répondre

CM9. **[POUR TOUTE NOTE DE 5 OU INFÉRIEURE À LA CM8, CHOISISSEZ UN SCÉNARIO AU HASARD ET DEMANDEZ :]**

Vous avez noté **[INSÉREZ LE SCÉNARIO ICI]** comme n'étant pas un grave cas de fraude fiscale. Veuillez considérer le scénario suivant et notez sur une échelle de 0 à 10, où « 0 » signifie « Pas du tout un cas de fraude fiscale » et « 10 » signifie « Grave cas de fraude fiscale ».

Quelle note donneriez-vous : **[AUTORISEZ UN SEUL CODE PAR RELEVÉ.]**

a. **[INSÉREZ LE SCÉNARIO ICI]** lorsque l'entreprise est en mesure d'éviter de payer 1 000 \$ à titre d'impôt?

[Si la note est toujours 5 ou inférieure à 5, demandez] :

b. **[INSÉREZ LE SCÉNARIO ICI]** lorsque l'entreprise est en mesure d'éviter de payer 10 000 \$ à titre d'impôt?

[Si la note est toujours 5 ou inférieure à 5, demandez] :

c. **[INSÉREZ LE SCÉNARIO ICI]** lorsque l'entreprise est en mesure d'éviter de payer 50 000 \$ à titre d'impôt?

00 – Pas du tout un cas de fraude fiscale

10 – Grave cas de fraude fiscale

RÉPONSE SPONTANÉE

99 – Je ne sais pas

CM. Programme des divulgations volontaires

CM10a. Supposons que vous découvrez une erreur **[INSÉREZ SI PME : dans la déclaration de revenus de votre entreprise produite il y a deux ans / INSÉREZ SI INTERMÉDIAIRE : dans la déclaration de revenus d'un client produite il y a deux ans]** et vous réalisez que vous devez toujours 1 000 \$. Que feriez-vous? **[AUTORISEZ UN SEUL CODE – AFFICHER LA LISTE À L'ÉCRAN]**

01 – Rien/C'est le problème de l'ARC

02 – Consulter le site Web de l'ARC pour trouver des options

03 – Communiquer avec un comptable ou un fiscaliste **(AFFICHAGE EN PRÉ-COMMANDE UNIQUEMENT POUR LES PME)**

04 – Produire une modification

05 – Communiquer avec l'ARC par téléphone

06 - Communiquer avec le Programme des divulgations volontaires

07 – Autre (précisez et consignez)

99 – Je ne sais pas/Refuse de répondre

CM10b. **[SI CHOISIT « RIEN/C'EST LE PROBLÈME DE L'ARC » POUR CM10a]** Si vous réalisez que **[INSÉREZ SI PME : votre entreprise doit / INSÉREZ SI INTERMÉDIAIRE : votre client doit]** toujours 10 000 \$, que feriez-vous? **[AFFICHER LA LISTE DE CM10a]**

CM10c. **[SI CHOISIT « RIEN/C'EST LE PROBLÈME DE L'ARC »]** Si vous réalisez que **[INSÉREZ SI PME : votre entreprise doit / INSÉREZ SI INTERMÉDIAIRE : votre client doit]** toujours 20 000 \$, que feriez-vous?

CM11. Sur une échelle de 0 à 10, où 0 signifie « pas du tout important » et 10 signifie « très important », dans quelle mesure est-il important ... ? **[LISEZ DE FAÇON ALÉATOIRE – AUTORISEZ UN SEUL CODE PAR RELEVÉ]**

- a) *Pour l'ARC de recouvrer les taxes impayées lorsque les gens travaillent sous la table pour de l'argent?*
- b) *Pour l'ARC de recouvrer les taxes impayées lorsque les gens ne déclarent pas des biens ou des revenus étrangers imposables?*

00 – Pas du tout important

10 – Très important

RÉPONSE SPONTANÉE

99 – Ne sait pas/Refus

H. Profil de l'entreprise

Ces dernières questions seront utilisées à des fins de statistique seulement. Soyez assuré que toutes vos réponses demeureront strictement confidentielles.

H1. **[POSER SEULEMENT SI UNE PME]** Dans quelle industrie ou quel secteur exploitez-vous votre entreprise? Si vous êtes actif dans plus d'un secteur, veuillez déterminer le secteur d'activité principal. **[AUTORISEZ UN SEUL CODE]**

01 – Services d'hébergement et de restauration

02 – Administratif et de soutien

03 – Agriculture, foresterie, pêche et chasse

04 – Arts, spectacles et loisirs

05 – Construction

06 – Services d'enseignement

07 – Finance et assurance

08 – Soins de santé et assistance sociale

09 – Gestion de sociétés et d'entreprises

10 – Fabrication

11 – Extraction minière, pétrolière et gazière

12 – Services professionnels, scientifiques et techniques

13 – Administration publique

14 – Services immobiliers et services de location et de location à bail

15 – Organisme de bienfaisance enregistré

16 – Commerce de détail

17 – Transport et entreposage

18 – Services publics

19 – Services de gestion des déchets et d'assainissement

20 – Commerce de gros

21 – Industrie de l'information et industrie culturelle

98 – Autre secteur : veuillez préciser votre secteur **[ZONE DE TEXTE OUVERTE : _____]**

99 – Je préfère ne pas répondre

H2. **[POSER H2 SEULEMENT SI UN INTERMÉDIAIRE FISCAL]** Quels types de tâches fiscales votre entreprise fait-elle pour le compte de vos clients qui sont des petites entreprises? Veuillez indiquer tout ce qui s'applique à vous. **[ACCEPTEZ PLUSIEURS RÉPONSES]**

01 – Comptabilité

02 – Paie

03 – Préparation de déclarations

04 – Tenue de livres

98 – Autre type de tâches : veuillez préciser **[ZONE DE TEXTE OUVERTE BOX : _____]**

99 – Je préfère ne pas répondre

H3. Depuis combien de temps votre entreprise mène-t-elle ses activités? **[AUTORISEZ UN SEUL CODE]**

01 – Moins d'un an

02 – 1 à 2 ans

03 – 3 à 5 ans

04 – 6 à 10 ans

05 – Plus de 10 ans

99 – Je préfère ne pas répondre

Merci d'avoir pris le temps de répondre au sondage. Votre opinion est importante pour nous.

Appendix C:
Recruitment Screener

2019-2020 Annual Corporate Research – Gen Pop Screener Questions

Questionnaire # _____

Date of Last Group _____

of previous groups _____

<p>Kitchener, ON [February 24] Group 1: Low Compliance @ 5:30 pm \$100 Group 2: High Compliance @ 7:30 pm \$100</p> <p>Calgary, AB [February 26] Group 5: Low Compliance @ 6:00 pm \$100 Group 6: High Compliance @ 8:00 pm \$100</p> <p>Sherbrooke, QC (French) [March 3] Group 11: Low Compliance @ 5:30 pm \$100 Group 12: High Compliance @ 7:30 pm \$100</p> <p>Halifax, NS [March 3] Group 13: Low Compliance @ 6:00 pm \$100 Group 14: High Compliance @ 8:00 pm \$100</p>	<p>Recruit: 9 per group</p> <p>Honorarium: \$100</p> <p>Study#: CRA001-1026</p> <p>Definitions: Low Compliance: If scores low on at least 2 out of 3 on Q1</p> <p>High Compliance: If scores high on at least 2 out of 3 on Q1</p>
<p>Respondent's name: _____</p> <p>Respondent's phone #: _____ (home)</p> <p>Respondent's phone #: _____ (work)</p> <p>Respondent's fax #: _____ sent? _____ or</p> <p>Respondent's e-mail : _____ sent? _____</p> <p>Sample source (<i>circle</i>): panel random client referral</p>	<p>Interviewer: _____</p> <p>Date: _____</p> <p>Validated: _____</p> <p>Quality Central: _____</p> <p>On List: _____</p> <p>On Quotas: _____</p>

Hello, my name is _____. I'm calling from [SUPPLIER NAME], a national public opinion research firm. First off, let me assure you that we are not trying to sell you anything. On behalf of the Government of Canada, we're organizing a series of discussion groups to explore various issues of importance to the country.

When connected to the right person, ask:

Would you prefer that I continue in English or in French? Préférez-vous continuer en français ou en anglais? **[If prefers French, either switch to the French screener and continue, or say the following and then hang up and arrange French-language call-back]** Nous vous rappellerons pour mener cette entrevue de recherche en français. Merci. Au revoir.

EXPLAIN FOCUS GROUPS. About seven to nine people will be taking part, all of them randomly recruited just like you. The discussion will last no more than two hours and will take place during the evening. For their time, participants will receive an honorarium of \$100. But before we invite you to attend, we need to ask you a few questions to ensure that we get a good mix and variety of people. May I ask you a few questions? This will take about 5 minutes.

- Yes..... 1 **CONTINUE**
- No..... 2 **ASK IF ANYONE ELSE IN THE HOUSEHOLD MIGHT BE INTERESTED
IF NOT, THANK AND TERMINATE**

Participation is voluntary and individual's decision to take part will not affect any dealings they may have with the Government of Canada. We are interested in hearing your opinions, no attempt will be made to sell you anything or change your point of view. The format is a "round table" discussion lead by a research professional. All opinions expressed will remain anonymous and views will be grouped together to ensure no particular individual can be identified.

[If prefers to continue in English for the Sherbrooke French-language focus groups, ask:] The discussion will be held entirely in French, and participants will be asked to review and discuss written communication materials written only in French. Would you be comfortable doing this?

- Yes..... 1
- No..... 2 **THANK AND END THE INTERVIEW**

[If prefers to continue in French for the Kitchener, Calgary or Halifax English-language focus groups, ask:] The discussion will be held entirely in English, and participants will be asked to review and discuss written communication materials written only in English. Would you be comfortable doing this?

- Yes..... 1
- No..... 2 **THANK AND END THE INTERVIEW**

READ TO ALL IF APPLICABLE: "This call may be monitored or audio taped for quality control and evaluation purposes."

ADDITIONAL CLARIFICATION IF NEEDED:

- to ensure that I (the interviewer) am reading the questions correctly and collecting your answers accurately;

- to assess my (the interviewer) work for performance evaluation;
- to ensure that the questionnaire is accurate/correct (i.e. evaluation of CATI programming and methodology – we’re asking the right questions to meet our clients’ research requirements – kind of like pre-testing).
- If the call is audio taped, it is only for the purposes of playback to the interviewer for a performance evaluation immediately after the interview is conducted or it can be used by the Project Manager/client to evaluate the questionnaire if they were unavailable at the time of the interview – all audio tapes are destroyed after the evaluation.

S1) Do you or any member of your household work in or has retired from: READ LIST.

	Yes	No
A marketing research firm	1	2
A magazine or newspaper	1	2
A radio or television station	1	2
A public relations company	1	2
The government, whether federal or provincial	1	2
An advertising agency or graphic design firm	1	2
A tax preparation company	1	2
Accounting	1	2

IF “YES” TO ANY OF THE ABOVE, THANK AND TERMINATE

S2) Are you a Canadian citizen at least 20 years old who normally resides in the [XX] area?

- Yes 1 **CONTINUE**
 No 2 **THANK AND TERMINATE**

S3) How long have you lived in [CITY]? _____

TERMINATE IF LESS THAN 2 YEARS

S4) Are you the head or co-head of your household?

- Yes 1 **CONTINUE**
 No 2 **THANK AND TERMINATE**

S5) Have you ever attended a consumer group discussion, an interview or survey which was arranged in advance and for which you received a sum of money?

- Yes 1 **MAX. 4 PER GROUP**
 No 2 **GO TO Q1**

S6) How long ago was it? _____

TERMINATE IF IN THE PAST 6 MONTHS

S7) How many consumer discussion groups have you attended in the past 5 years? _____

TERMINATE IF MORE THAN 4 DISCUSSION GROUPS

ASK ALL

Q1) For each of the following statements, I would like to know whether you agree or disagree. Please respond using a scale of 0 to 10 where 0 means you strongly disagree and 10 means you strongly agree. How about ...

- a) Considering the services we receive from the federal government, the public pays too much federal income tax.
6-10 on the scale = Low
0-5 on the scale = High

- b) The CRA would never find out about income received in cash that is not declared on their tax return.
6-10 on the scale = Low
0-5 on the scale = High

- c) Given the opportunity most people would hide income to avoid taxes.
6-10 on the scale = Low
0-5 on the scale = High

INTERVIEWER NOTE:
 Respondent qualifies as follows:
LOW Compliance Groups 1,5,11,13: Score of LOW (6-10) on at least 2 of 3 at Q1a-c.
HIGH Compliance Groups 2,6,12,14: Score of HIGH (0-5) on at least 2 of 3 at Q1a-c.

Q2) Could you please tell me what age category you fall in to? Are you...

- | | | |
|-------------------|---|----------------------------------|
| Under 20 | 1 | THANK AND TERMINATE |
| 20-24 years | 2 | } |
| 25-34 years | 3 | |
| 35-44 years | 4 | |
| 45-54 years | 5 | |
| 55-64 years | 6 | |
| 65+ years | 7 | } |
| Refuse | 8 | |
| | | ENSURE GOOD MIX PER GROUP |
| | | THANK AND TERMINATE |

Q3) What is your current employment status?

- Working full-time 1
- Working part-time 2
- Self-employed 3
- Retired 4 **MAX 2 PER GROUP**
- Currently not working 5 **SKIP TO Q5 – MAX 3 PER GROUP**

Student	6	SKIP TO Q5 – MAX 2 PER GROUP
Other.....	7	
DK/RF	99	

Q4) And what sector of the economy (**IF EMPLOYED:** do you currently work in) (**IF RETIRED:** were you employed in before retirement)?

ENSURE A GOOD MIX FOR THOSE CURRENTLY EMPLOYED

Agriculture, Forestry, Fishing and Hunting	1
Mining and oil and gas extraction	2
Construction	3
Manufacturing	4
Wholesale Trade	5
Retail Trade.....	6
Transportation and warehousing.....	7
Information and cultural industries	8
Finance and Insurance	9
Real estate and rental and leasing.....	10
Professional, scientific and technical services	11
Management of companies and enterprises	12
Administrative and support, waste management and remediation services.....	13
Education services	14
Utilities.....	15
Health care and social assistance.....	16
Arts, entertainment and recreation.....	17
Accommodation and food services.....	18
Public administration	19
Other services (specify)	20

Q5) Including yourself, how many people above the age of 18 are there in your household?

One	1
More than one.....	2

Q6a) What was your household's income for 2019?

- | | | | |
|------------------------------------|---|---|--|
| Under \$20,000..... | 1 | } | ENSURE
GOOD
MIX PER
GROUP |
| Between \$20,000 and \$34,999..... | 2 | | |
| Between \$35,000 and \$44,999..... | 3 | | |
| Between \$45,000 and \$59,999..... | 4 | | |
| Between \$60,000 and \$74,999..... | 5 | | |
| Between \$75,000 and \$99,999..... | 6 | | |
| Over \$100,000..... | 7 | | |

Q7) Could you please tell me what is the highest level of education that you have attained?

- | | | | |
|-----------------------------------|---|---|--|
| Some high school only | 1 | } | ENSURE
GOOD
MIX PER
GROUP |
| Completed high school | 2 | | |
| Some College/University..... | 3 | | |
| Complete College/University | 4 | | |
| RF/DK..... | 8 | | |

Q8) **DO NOT ASK – NOTE GENDER**

- | | | | |
|--------------|---|---|---|
| Male..... | 1 | } | ENSURE 50-50 SPLIT IN EACH GROUP |
| Female | 2 | | |

INVITATION

Q9) Great, you qualify for one of our focus group sessions. Would you be available to attend a focus group on **(DATE @ TIME)**? It will last approximately 2 hours.

- | | | |
|------------------------|---|----------------------------|
| Yes | 1 | CONTINUE |
| No | 2 | THANK AND TERMINATE |
| DK (do not read) | 3 | ARRANGE CALLBACK |

Q10) Participants in group discussions are asked to voice their opinions and thoughts, how comfortable are you in voicing your opinions in front of others **(IF APPROPRIATE: In English/French)**? Are you (read list)

- | | | |
|---------------------------|---|----------------------------|
| Very comfortable..... | 1 | MINIMUM 5 PER GROUP |
| Fairly comfortable..... | 2 | |
| Comfortable..... | 3 | |
| Not very comfortable..... | 4 | THANK AND TERMINATE |
| Very uncomfortable..... | 5 | THANK AND TERMINATE |

Q11) Sometimes participants are asked to read text, review images or write down things during the discussion. Is there any reason why you could not participate?

- Yes 1 **THANK AND TERMINATE**
- No 2 **CONTINUE**
- DK 3 **THANK AND TERMINATE**

TERMINATE IF RESPONDENT OFFERS ANY REASON FOR NOT BEING ABLE TO COMMUNICATE EFFECTIVELY OR TAKE PART IN THE DISCUSSION IN ANY WAY, SUCH AS SIGHT OR HEARING PROBLEM, A WRITTEN OR VERBAL LANGUAGE PROBLEM.

ALSO TERMINATE IF YOU HAVE ANY CONCERNS ABOUT PARTICIPANTS' ABILITY TO BE UNDERSTOOD IN THE LANGUAGE TO BE USED DURING SESSION.

Q12) As I mentioned earlier, the group discussion will take place on Date at Time and will last 2 hours. Participants will receive an incentive of \$100 as a thank you for their time. Would you be willing to attend?

- Yes 1 **CONTINUE**
- No 2 **THANK AND TERMINATE**

<p>Kitchener, ON [February 24] Group 1: LOW Compliance @ 5:30 pm Group 2: HIGH Compliance @ 7:30 pm</p> <p>Calgary, AB [February 26] Group 5: LOW Compliance @ 6:00 pm Group 6: HIGH Compliance @ 8:00 pm</p> <p>Sherbrooke, QC (French) [March 3] Group 11: LOW Compliance @ 5:30 pm Group 12: HIGH Compliance @ 7:30 pm</p> <p>Halifax, NS [March 3] Group 13: LOW Compliance @ 6:00 pm Group 14: HIGH Compliance @ 8:00 pm</p>

PRIVACY QUESTIONS

Now I have a few questions that relate to privacy, your personal information and the research process. We will need your consent on a few issues that enable us to conduct our research. As I run through these questions, please feel free to ask me any questions you would like clarified.

P1) First, we will be providing the hosting facility and session moderator with a list of respondents' names and profiles (screener responses) so that they can sign you into the group. This information will not be shared with the Government of Canada department organizing this research. Do we have your permission to do this? I assure you it will be kept strictly confidential.

Yes 1 **GO TO P2**

No 2 **READ RESPONDENT INFO BELOW**

We need to provide the facility hosting the session and the moderator with the names and background of the people attending the focus group because only the individuals invited are allowed in the session and the facility and moderator must have this information for verification purposes. Please be assured that this information will be kept strictly confidential. **GO TO P1A**

P1a) Now that I've explained this, do I have your permission to provide your name and profile to the facility?

Yes 1 **GO TO P2**

No 2 **THANK & TERMINATE**

P2) An audio and/or video tape of the group session will be produced for research purposes. The tapes will be used by the research professional to assist in preparing a report on the research findings.

Do you agree to be audio and/or video taped for research purposes only?

Yes 1 **THANK & GO TO P3**

No 2 **READ RESPONDENT INFO BELOW**

It is necessary for the research process for us to audio/video tape the session as the researcher needs this material to complete the report.

P2a) Now that I've explained this, do I have your permission for audio/video taping?

Yes 1 **THANK & GO TO P3**

No 2 **THANK AND TERMINATE**

P3) Employees from the Government of Canada may be onsite to observe the groups in-person from behind a one-way mirror or they may observe the session remotely through a secure website. They will not take part in the discussion in any way, and they will not be given your name.

Do you agree to be observed by Government of Canada employees?

Yes 1 **THANK & GO TO INVITATION**
No 2 **GO TO P3A**

P3a) It is standard qualitative procedure to invite clients, in this case, Government of Canada employees, to observe the groups in person. They will be seated in a separate room and observe from behind a one-way mirror or they will be viewing the session online via a secure website. They will be there simply to hear your opinions first hand although they may take their own notes and confer with the moderator on occasion to discuss whether there are any additional questions to ask the group.

Do you agree to be observed by Government of Canada employees?

Yes 1 **THANK & GO TO INVITATION**
No 2 **THANK & TERMINATE**

Invitation:

Do you have a pen handy so that I can give you the address where the group will be held? It will be held at:

Kitchener Metroline Research Group 7 Duke Street, Suite 301	Calgary Qualitative Coordination 707 – 10 Avenue SW, Suite 120	Sherbrooke Sept 24 1268 Prospect Street	Halifax Narrative Research 7071 Bayers Road, Suite 5001
--	--	--	---

We ask that you arrive fifteen minutes early to be sure you find parking, locate the facility and have time to check-in with the hosts. The hosts will be checking respondents' identification prior to the group, so please be sure to bring some personal identification with you (for example, a driver's license). If you require glasses for reading make sure you bring them with you as well.

As we are only inviting a small number of people, your participation is very important to us. If for some reason you are unable to attend, please call us so that we may get someone to replace you. Please do not arrange for your own replacement. You can reach us at **[number]** at our office. Please ask for **[name]**. Someone will also call you the day before to remind you about the discussion.

So that we can call you to remind you about the focus group or contact you should there be any changes, can you please confirm your name and contact information for me? **[READ INFO WE HAVE AND CHANGE AS NECESSARY.]**

First name _____
Last Name _____
Email _____
Day time phone number _____
Night time phone number _____

If the respondent refuses to give his/her first or last name or phone number please assure them that this information will be kept strictly confidential in accordance with the privacy law and that it is used strictly to contact them to confirm their attendance and to inform them of any changes to the focus group. If they still refuse THANK & TERMINATE.

Questionnaire de recrutement

Recherche d'entreprise annuelle de 2019 - 2020 – grand public

Questionnaire n° _____

Date du dernier groupe _____

Nombre de groupes antérieurs _____

<p>Sherbrooke, QC (en français) [3 mars]</p> <p>Groupe 11 : Faible conformité @ 17 h 30 100 \$</p> <p>Groupe 12 : Conformité élevée @ 19 h 30 100 \$</p>	<p>Recrutez : 9 personnes par groupe</p> <p>Prime : 100 \$</p> <p>Étude n° : CRA001-1026</p> <p>Définitions : Faible conformité : Score bas pour au moins deux des trois questions à la Q1</p> <p>Conformité élevée : Score élevé pour au moins deux des trois questions à la Q1</p>
<p>Nom du répondant : _____</p> <p>N° de téléphone du répondant : _____ (maison)</p> <p>N° de téléphone du répondant : _____ (travail)</p> <p>N° de télécopieur du répondant : _____ <u>envoyé?</u> ou</p> <p>Courriel du répondant : _____ <u>envoyé?</u></p> <p>Source de l'échantillon : panel aléatoire client référence (encerclez)</p>	<p>Intervieweur : _____</p> <p>Date : _____</p> <p>Validé : _____</p> <p>Fichiers centraux : _____</p> <p>Listes : _____</p> <p>Quotas : _____</p>

Bonjour, je m'appelle _____ et je vous téléphone de [NOM], une firme nationale de recherche sur l'opinion publique. Tout d'abord, laissez-moi vous assurer que nous n'essayons pas de vous vendre quoi que ce soit. Nous organisons des groupes de discussion pour le compte du gouvernement du Canada afin d'examiner divers enjeux d'importance pour le pays.

Une fois en communication avec la bonne personne, demandez :

Préférez-vous continuer en français ou en anglais? Would you prefer that I continue in English or in French? [Si la personne préfère parler anglais, utilisez le questionnaire anglais et continuez, ou dites ce qui suit, puis raccrochez et faites rappeler un collègue qui pourra poursuivre la conversation en anglais] We will call you back to continue this interview in English. Thank you. Goodbye.

EXPLIQUEZ CE QUE SONT LES GROUPES DE DISCUSSION. Environ sept à neuf personnes qui auront tout comme vous été choisies au hasard prendront part à la discussion. La discussion ne durera pas plus de deux heures et aura lieu en soirée. Les participants recevront une prime de 100 \$ en guise de remerciement pour

le temps qu'ils nous auront accordé. Toutefois, avant de vous inviter à vous joindre à nous, j'aimerais vous poser quelques questions pour m'assurer que le groupe sera composé d'une bonne diversité de personnes. Puis-je vous poser quelques questions? Cela devrait prendre 5 minutes tout au plus.

- Oui.....1 **CONTINUEZ**
Non.....2 **DEMANDEZ SI UNE AUTRE PERSONNE DU MÉNAGE POURRAIT ÊTRE INTÉRESSÉE - SI NON, REMERCIEZ ET TERMINEZ**

Votre participation est volontaire, et la décision d'y participer n'aura aucun effet sur les négociations que les participants pourraient avoir avec le gouvernement du Canada. Nous désirons connaître votre opinion et nous ne tenterons pas de vous vendre quoi que ce soit ni de vous faire changer d'avis. La discussion se déroulera sous forme de table ronde et sera animée par un professionnel de la recherche. Toutes les opinions exprimées demeureront anonymes et les points de vue seront regroupés de sorte qu'il sera impossible d'identifier qui que ce soit.

[Si préfère continuer en français pour les groupes de Sherbrooke qui seront dirigés en français, demandez :]

The discussion will be held entirely in French, and participants will be asked to review and discuss communication materials written only in French. Would you be comfortable with this?

- Oui.....1
Non.....2 **REMERCIER ET TERMINER L'ENTREVUE**

[Si préfère continuer en français pour les groupes de Kitchener, Calgary ou Halifax qui seront dirigés en anglais, demandez :] La discussion se déroulera entièrement en anglais et nous demanderons aux participants de passer en revue du matériel de communication écrite en anglais seulement, puis d'en discuter. Seriez-vous à l'aise avec cela ?

- Oui.....1
Non.....2 **REMERCIER ET TERMINER L'ENTREVUE**

LISEZ À TOUS SI PERTINENT : « Cet appel peut être écouté ou enregistré à des fins d'évaluation ou de contrôle de la qualité. »

CLARIFICATIONS SUPPLÉMENTAIRES AU BESOIN :

- Pour s'assurer que je lise les questions correctement et que je recueille vos réponses avec précision;
- Pour évaluer mon rendement;
- Pour vérifier que le questionnaire est exact/correct (c.-à-d. évaluation de la programmation ITAO et de la méthodologie – s'assurer que nous posons les bonnes questions pour répondre aux exigences de nos clients en matière de recherche – comme un prétest);
- Si l'appel est enregistré, l'enregistrement sert uniquement à évaluer le travail de l'intervieweur et est écouté immédiatement après la fin de l'entrevue. S'ils étaient absents au moment de l'entrevue, le client et le gestionnaire de projet pourraient également écouter l'enregistrement. Tous les enregistrements sont détruits après l'évaluation.

S1) Est-ce que vous, ou un membre de votre ménage, travaillez ou avez déjà travaillé : [LIRE LA LISTE]

	Oui	Non
Pour une firme de recherche marketing	1	2
Pour un magazine ou un journal	1	2
Pour une station de radio ou une chaîne de télévision	1	2
Pour une firme de relations publiques	1	2
Pour le gouvernement fédéral ou provincial	1	2
Pour une agence de publicité ou de graphisme	1	2
Pour une entreprise de préparation de déclarations de revenus	1	2
En comptabilité	1	2

SI « OUI » À L'UNE DE CES OPTIONS, REMERCIEZ ET TERMINEZ

S2) Êtes-vous un(e) citoyen(ne) canadien(ne), âgé(e) d'au moins 20 ans, qui réside habituellement dans la région de [XX]?

Oui 1 **CONTINUEZ**
 Non 2 **REMERCIEZ ET TERMINEZ**

S3) Depuis combien de temps vivez-vous à [VILLE]? _____

TERMINEZ SI MOINS DE 2 ANS

S4) Êtes-vous le chef ou l'un des chefs de votre ménage?

Oui 1 **CONTINUEZ**
 Non 2 **REMERCIEZ ET TERMINEZ**

S5) Avez-vous déjà participé à un groupe de discussion de consommateurs, à une entrevue ou à un sondage pour lequel ou laquelle vous avez été recruté(e) à l'avance et vous avez reçu une somme d'argent?

Oui 1 **MAX 4 PAR GROUPE**
 Non 2 **PASSEZ À Q1**

S6) Il y a combien de temps de cela? _____

TERMINEZ SI AU COURS DES 6 DERNIERS MOIS

S7) À combien de groupes de discussion de consommateurs avez-vous participé au cours des 5 dernières années? _____

TERMINEZ SI PLUS DE 4 GROUPES DE DISCUSSION

POSEZ À TOUS

Q1) Veuillez me dire si vous êtes d'accord ou en désaccord avec chacun des énoncés suivants. Veuillez utiliser une échelle de 0 à 10, où 0 signifie que vous êtes fortement en désaccord et 10 signifie que vous êtes fortement d'accord. Qu'en est-il de l'énoncé ... ?

- a) Pour les services que nous recevons du gouvernement fédéral, le public paie trop d'impôt sur le revenu.
6 à 10 sur l'échelle = Bas
0 à 5 sur l'échelle = Élevé
- b) L'Agence du revenu du Canada n'aura jamais connaissance d'un revenu reçu en argent comptant s'il n'est pas déclaré dans une déclaration de revenus.
6 à 10 sur l'échelle = Bas
0 à 5 sur l'échelle = Élevé
- c) Si l'occasion se présentait, la plupart des gens ne déclareraient pas tous leurs revenus pour éviter l'impôt.
6 à 10 sur l'échelle = Bas
0 à 5 sur l'échelle = Élevé

NOTE À L'INTERVIEWEUR :
Critères d'admissibilité des répondants :
Groupes de FAIBLE Conformité – Groupes 1,5,11,13 :
 Score de BAS (6-10) à au moins deux des trois questions Q1a-c
Groupes de Conformité ÉLEVÉE - Groupes 2,6,12,14 :
 Score de ÉLEVÉ (0-5) à au moins deux des trois questions Q1a-c

Q2) Pouvez-vous me dire à quel groupe d'âge vous appartenez? Avez-vous...?

- | | | |
|----------------------|---|---|
| Moins de 20 ans..... | 1 | REMERCEZ ET TERMINEZ |
| De 20 à 24 | | } ans 2 |
| De 25 à 34 ans | 3 | |
| De 35 à 44 ans | 4 | BONNE DIVERSITÉ DANS CHAQUE GROUPE |
| De 45 à 54 ans | 5 | |
| De 55 à 64 ans | 6 | |
| 65 ans et + | 7 | |
| Refuse | 8 | REMERCEZ ET TERMINEZ |

Q3) Quelle est votre situation d'emploi actuelle?

Travailleur(euse) à temps plein.....	1	
Travailleur(euse) à temps partiel.....	2	
Travailleur(euse) autonome.....	3	
Retraité(e).....	4	MAX 2 PAR GROUPE
Sans emploi à l'heure actuelle.....	5	PASSEZ À Q5 – MAX 3 PAR GROUPE
Étudiant(e).....	6	PASSEZ À Q5 – MAX 2 PAR GROUPE
Autre.....	7	
NSP/REFUSE.....	99	

Q4) Dans quel secteur d'activité (SI À UN EMPLOI : travaillez-vous présentement) (SI À LA RETRAITE : travailliez-vous avant votre retraite)? **BONNE DIVERSITÉ**

Agriculture, foresterie, pêche et chasse	1
Extraction minière et extraction de pétrole et de gaz	2
Construction	3
Fabrication	4
Commerce de gros	5
Commerce de détail	6
Transport et entreposage	7
Industrie de l'information et industrie culturelle	8
Finance et assurances	9
Services immobiliers et services de location et de location à bail	10
Services professionnels, scientifiques et techniques	11
Gestion de sociétés et d'entreprises	12
Services administratifs, services de soutien, services de gestion des déchets et services d'assainissement	13
Services d'enseignement	14
Services publics	15
Soins de santé et assistance sociale	16
Arts, spectacles et loisirs	17
Hébergement et services de restauration	18
Administrations publiques	19
Autres services (Veuillez préciser) _____	99

Q5) En vous incluant, combien de personnes de plus de 18 ans composent votre ménage?

Une.....	1	POSEZ 6A
Plus d'une.....	2	PASSEZ À 6B

Q6) En 2019, le revenu de votre ménage a-t-il été :

- Inférieur à 20 000 \$ 1
- De 20 000 \$ à 34 999 \$ 2
- De 35 000 \$ à 44 999 \$ 3
- De 45 000 \$ à 59 999 \$ 4
- De 60 000 \$ à 74 999 \$ 5
- [SI Q5b=2] De 75 000 \$ à 99 999 \$ 6

} **BONNE DIVERSITÉ
DANS CHAQUE
GROUPE**

Q7) Pourriez-vous me dire quel est le plus haut niveau de scolarité que vous avez atteint?

- Études secondaires non terminées 1
- Études secondaires terminées 2
- Études collégiales ou universitaires non terminées 3
- Études collégiales ou universitaires terminées 4
- REFUSE/NSP 9

} **BONNE DIVERSITÉ
DANS CHAQUE
GROUPE**

Q8) **NE DEMANDEZ PAS – NOTEZ LE SEXE**

- Homme 1
- Femme 2

} **RÉPARTITION 50-50 DANS CHAQUE
GROUPE**

INVITATION

Q9) Excellent, vous êtes admissible pour participer à l'un de nos groupes de discussion. Seriez-vous disponible pour participer à un groupe de discussion le (**DATE À HEURE**)? La séance durera environ 2 heures.

- Oui 1 **CONTINUEZ**
- Non 2 **REMERCIEZ ET TERMINEZ**
- NSP (ne lisez pas) 3 **FIXEZ UN RENDEZ-VOUS POUR LE RAPPEL**

Q10) Nous demandons aux participants des groupes de discussion d'exprimer leurs opinions et de verbaliser leurs pensées. Dans quelle mesure êtes-vous à l'aise d'exprimer votre opinion (**AU BESOIN : en français/anglais**) devant d'autres personnes? Êtes-vous...? (lisez la liste)

- Très à l'aise 1 **MINIMUM 5 PAR GROUPE**
- Plutôt à l'aise 2
- À l'aise..... 3
- Pas tellement à l'aise 4 **REMERCIEZ ET TERMINEZ**
- Très mal à l'aise 5 **REMERCIEZ ET TERMINEZ**

Q11) Parfois, on demande aux participants de lire un texte, d'examiner des images ou d'écrire des choses pendant la discussion. Y a-t-il une raison pour laquelle vous ne pourriez pas participer?

- Oui 1 **REMERCIEZ ET TERMINEZ**
- Non 2 **CONTINUEZ**
- Ne sait pas 3 **REMERCIEZ ET TERMINEZ**

METTRE FIN À L'APPEL SI LE RÉPONDANT DONNE UNE RAISON D'INCAPACITÉ À COMMUNIQUER EFFICACEMENT OU À PARTICIPER À LA DISCUSSION D'UNE QUELCONQUE FAÇON, COMME UN PROBLÈME DE VUE OU D'OUÏE, UN PROBLÈME DE LANGAGE ÉCRIT OU VERBAL.

METTRE AUSSI FIN À L'APPEL SI VOUS AVEZ DES PRÉOCCUPATIONS CONCERNANT LA CAPACITÉ DES PARTICIPANTS À SE FAIRE COMPRENDRE DANS LA LANGUE UTILISÉE PENDANT LA SÉANCE.

Comme je l'ai mentionné plus tôt, le groupe de discussion aura lieu en soirée le **Jour Date Mois @ Heure et durera 2 heures**. Les participants recevront une prime de **100 \$** en guise de remerciement pour le temps qu'ils nous auront accordé. Accepteriez-vous d'y participer?

- Oui 1 **CONTINUEZ**
- Non 2 **REMERCIEZ ET TERMINEZ**

Sherbrooke, QC (en français)		
[3 mars]		
Groupe 11 : Faible conformité	@ 17 h 30	100 \$
Groupe 12 : Conformité élevée	@ 19 h 30	100 \$

Enjeux relatifs à la confidentialité :

J'aurais maintenant quelques questions à vous poser à propos de la confidentialité, de vos renseignements personnels et du déroulement de la recherche. Nous devons obtenir votre permission par rapport à certains sujets pour pouvoir effectuer notre recherche. Lorsque je vous poserai ces questions, n'hésitez pas à me demander de les clarifier si vous en ressentez le besoin.

P1) Tout d'abord, nous fournirons une liste des noms et des profils (réponses au questionnaire) des participants aux hôtes et au modérateur, afin qu'ils puissent vous inscrire. Votre information ne sera pas partagée avec le département du gouvernement du Canada qui organise ces sessions. Acceptez-vous que nous leur transmettions ces renseignements? Je peux vous assurer que ceux-ci demeureront strictement confidentiels.

- Oui 1 **PASSEZ À P2**
- Non 2 **LISEZ L'INFORMATION SUIVANTE AU RÉPONDANT**

Malheureusement, nous devons donner votre nom et votre profil aux hôtes et au modérateur du groupe de discussion, puisque seuls les gens qui sont invités à participer peuvent prendre part à la séance. Les hôtes et le modérateur ont besoin de ces renseignements à des fins de vérification uniquement. Soyez assuré(e) que ces renseignements demeureront strictement confidentiels.

PASSEZ À P1A

P1a) Maintenant que je vous ai expliqué cela, acceptez-vous que nous transmettions votre nom et votre profil aux hôtes et au modérateur du groupe de discussion?

- Oui 1 **PASSEZ À P2**
Non 2 **REMERCIEZ ET TERMINEZ**

P2) Il y aura un enregistrement audiovisuel de la séance et celui-ci servira uniquement à des fins de recherche. Les enregistrements seront uniquement utilisés par un professionnel de la recherche pour préparer le rapport sur les résultats de la recherche. Les enregistrements seront détruits lorsque le rapport sera terminé.

Acceptez-vous qu'un enregistrement audiovisuel de la séance soit effectué?

- Oui 1 **REMERCIEZ ET PASSEZ À P3**
Non 2 **LISEZ L'INFORMATION SUIVANTE AU RÉPONDANT**

Malheureusement, nous devons faire un enregistrement audiovisuel de la séance puisque le professionnel de la recherche en a besoin pour rédiger son rapport.

P2a) Maintenant que je vous ai expliqué cela, acceptez-vous que nous fassions un enregistrement audiovisuel de la séance?

- Oui 1 **REMERCIEZ ET PASSEZ À P3**
Non 2 **REMERCIEZ ET TERMINEZ**

P3) Les employés du gouvernement du Canada peuvent être sur place afin d'observer les groupes en personne derrière un miroir sans tain ou ils peuvent observer la session à distance via un site Web sécurisé. Ils ne prendront aucune part à la discussion et ils ne recevront ni votre nom.

Acceptez-vous d'être observé par les employés du gouvernement du Canada?

- Oui 1 **REMERCIEZ ET PASSEZ À L'INVITATION**
Non 2 **PASSEZ À P3A**

P3a) Il s'agit d'une procédure qualitative normalisée pour inviter les clients, dans ce cas, les employés du gouvernement du Canada, à observer les groupes en personne. Ils seront assis dans une pièce séparée et observeront derrière un miroir sans tain ou ils visionneront la session en ligne par le biais d'un site Web sécurisé. Ils seront là tout simplement pour entendre vos opinions sans intermédiaires. Cependant, ils pourraient prendre leurs propres notes ainsi que s'entretenir avec le modérateur pour discuter, s'il y a lieu, des questions supplémentaires à poser au groupe.

Acceptez-vous d'être observé par les employés du gouvernement du Canada?

- Oui 1 REMERCEZ ET PASSEZ À L'INVITATION
Non 2 REMERCEZ ET TERMINEZ

Invitation

Avez-vous un crayon à portée de la main pour prendre en note l'adresse de l'endroit où se tiendra le groupe de discussion? Il aura lieu à

Sept 24 1268, Prospect Street Sherbrooke, QC

Nous vous demandons d'arriver quinze minutes avant l'heure prévue pour vous permettre de stationner votre voiture, de trouver l'endroit et de vous présenter. On vous demandera de vous identifier avant la tenue de la séance. Par conséquent, assurez-vous d'avoir une pièce d'identité (par exemple, un permis de conduire). De plus, si vous avez besoin de lunettes pour lire, veuillez les apporter.

Comme nous n'invitons qu'un petit nombre de personnes, votre participation est très importante pour nous. Si, pour une raison ou une autre vous ne pouvez pas participer, veuillez nous en aviser le plus rapidement possible pour que nous puissions vous remplacer. Vous pouvez nous joindre au [n#]. Demandez à parler à [nom]. Quelqu'un communiquera avec vous la veille du groupe de discussion pour confirmer votre présence.

Afin que nous puissions vous appeler pour confirmer votre présence ou pour vous informer si des changements survenaient, pourriez-vous me confirmer votre nom et vos coordonnées? **[LISEZ LES COORDONNÉES QUE NOUS AVONS ET MODIFIEZ AU BESOIN.]**

Prénom _____
Nom de famille _____
Courriel _____
N° de téléphone le jour _____
N° de téléphone le soir _____

Si le répondant refuse de donner son prénom, son nom ou son numéro de téléphone, dites-lui que ces renseignements demeureront strictement confidentiels en vertu de la loi sur le respect de la vie privée et que ceux-ci seront uniquement utilisés pour le contacter afin de confirmer sa participation et pour l'informer de tout changement concernant l'entrevue. S'il refuse toujours, REMERCEZ ET TERMINEZ.

Recruitment Screener 2019-2020 Annual Corporate Survey – SME/INTERMEDIARIES

Questionnaire # _____

Date of Last Group _____

of previous groups _____

<p>Toronto, ON [February 25] Group 3: SME Decision-makers @ 6:00 pm \$150 Group 4: Tax Intermediaries @ 8:00 pm \$150</p> <p>Calgary, AB [February 27] Group 7: SME Decision-makers @ 6:00 pm \$150 Group 8: Tax Intermediaries @ 8:00 pm \$150</p> <p>Montreal, QC (French) [March 2] Group 9: SME Decision-makers @ 6:00 pm \$150 Group 10: Tax Intermediaries @ 8:00 pm \$150</p> <p>Halifax, NS [March 4] Group 15: SME Decision-makers @ 6:00 pm \$150 Group 16: Tax Intermediaries @ 8:00 pm \$150</p>	<p>Recruit: 9 for 8 show per group</p> <p>Honorarium: \$150 (SME) (Intermediaries)</p> <p>Study#: CRA001-1026</p> <p>Definitions: SME Decision-makers: <100 employees, has sole/shared decision-making responsibilities and deals with the CRA.</p> <p>Tax Intermediary: <100 employees and is a tax intermediary.</p>
<p>Respondent's name: _____</p> <p>Respondent's phone #: _____ (home)</p> <p>Respondent's phone #: _____ (work)</p> <p>Respondent's fax #: _____ sent? _____ or</p> <p>Respondent's e-mail : _____ sent? _____</p> <p>Sample source (<i>circle</i>): panel random client referral</p>	<p>Interviewer: _____</p> <p>_____</p> <p>Date: _____</p> <p>_____</p> <p>Validated: _____</p> <p>Quality Central: _____</p> <p>On List: _____</p> <p>On Quotas: _____</p> <p>_____</p>

Introduction

***** READ THE APPLICABLE INTRO*****

FOR DAYTIME CALLING ONLY

Hello, my name is _____. I'm calling from [supplier name], a national public opinion research firm. First off, let me assure you that we are not trying to sell you anything. On behalf of the Government of Canada we're organizing a series of discussion groups to explore various issues of importance to the country.

When connected to the right person, ask:

Would you prefer that I continue in English or in French? Préférez-vous continuer en français ou en anglais? [If prefers French, either switch to the French screener and continue, or say the following and then hang up and arrange French-language call-back] Nous vous rappellerons pour mener cette entrevue de recherche en français. Merci. Au revoir.

A.

We are looking to speak to tax-intermediaries who are individuals who work with small business clients on tax-related or payroll matters. Would you be this person?

- Yes 1 **CONTINUE TO Q1a**
- No 2 **ASK FOR THE APPROPRIATE CONTACT. IF CONTACT NOT AVAILABLE SCHEDULE CALLBACK. IF DOES NOT EXIST, CONTINUE TO "B".**

B.

We are also looking to speak to someone who has shared or sole decision making responsibilities in your organization. Would you be this person?

- Yes 1 **CONTINUE to Q1a**
- No 2 **ASK FOR THE APPROPRIATE CONTACT. IF CONTACT NOT AVAILABLE SCHEDULE CALLBACK. IF DOES NOT EXIST OR NOT WILLING, TERMINATE.**

EXPLAIN FOCUS GROUPS. About seven to nine people will be taking part, all of them randomly recruited just like you. The discussion will last no more than two hours and will take place during the evening. For their time, participants will receive an honorarium of \$150. But before we invite you to attend, we need to ask you a few questions to ensure that we get a good mix and variety of people. May I ask you a few questions? This will take about 5 minutes.

FOR EVENING CALLING ONLY

Hello, my name is _____. I'm calling from [supplier name], a national public opinion research firm. First off, let me assure you that we are not trying to sell you anything. On behalf of the Government of Canada we're organizing a series of discussion groups to explore various issues of importance to the country. Can I speak with/am I speaking with ____ (CHECK NAME ON THE COMPUTER SCREEN).

We are looking to speak to tax-intermediaries who are individuals who work with small business clients on tax-related or payroll matters as well as sole or shared decision makers within organizations. Would you be this person?

Yes 1 CONTINUE TO Q1a
No 2 ASK FOR THE APPROPRIATE CONTACT. IF CONTACT NOT AVAILABLE SCHEDULE CALLBACK. IF DOES NOT EXIST, CONTINUE TO "B".

B.

We are also looking to speak to someone who has shared or sole decision making responsibilities in your organization. Would you be this person?

Yes 1 CONTINUE to Q1a
No 2 ASK FOR THE APPROPRIATE CONTACT. IF CONTACT NOT AVAILABLE SCHEDULE CALLBACK. IF DOES NOT EXIST OR NOT WILLING, TERMINATE.

EXPLAIN FOCUS GROUPS. About seven to nine people will be taking part, all of them randomly recruited just like you. The discussion will last no more than two hours and will take place during the evening. For their time, participants will receive an honorarium of [SME: \$150 / INTERMEDIARY: \$150]. But before we invite you to attend, we need to ask you a few questions to ensure that we get a good mix and variety of people. May I ask you a few questions? This will take about 5 minutes.

Yes 1 CONTINUE
No 2 THANK AND TERMINATE

READ TO ALL

Participation is voluntary and individual's decision to take part will not affect any dealings they may have with the Government of Canada. We are interested in hearing your opinions, no attempt will be made to sell you anything or change your point of view. The format is a "round table" discussion lead by a research professional. All opinions expressed will remain anonymous and views will be grouped together to ensure no particular individual can be identified.

[If prefers to continue in English for the Montreal French-language focus groups, ask:] The discussion will be held entirely in French, and participants will be asked to review and discuss written communication materials written only in French. Would you be comfortable doing this?

Yes 1
No 2 Thank and end the interview

[If prefers to continue in French for the Toronto, Calgary or Halifax English-language focus groups, ask:] La discussion se déroulera entièrement en anglais et nous demanderons aux participants de passer en revue du matériel de communication écrite en anglais seulement, puis d'en discuter. Seriez-vous à l'aise avec cela ?

Yes 1
No 2 Thank and end the interview

READ TO ALL IF APPLICABLE: "This call may be monitored or audio taped for quality control and evaluation purposes."

ADDITIONAL CLARIFICATION IF NEEDED:

- to ensure that I (the interviewer) am reading the questions correctly and collecting your answers accurately;

- to assess my (the interviewer) work for performance evaluation;
- to ensure that the questionnaire is accurate/correct (i.e. evaluation of CATI programming and methodology – we’re asking the right questions to meet our clients’ research requirements – kind of like pre-testing).
- If the call is audio taped, it is only for the purposes of playback to the interviewer for a performance evaluation immediately after the interview is conducted or it can be used by the Project Manager/client to evaluate the questionnaire if they were unavailable at the time of the interview – all audio tapes are destroyed after the evaluation.

1a) Do you or any member of your household work in or has retired from: [READ LIST]

	Yes	No
A marketing research firm	1	2
A magazine or newspaper	1	2
A radio or television station	1	2
A public relations company	1	2
The government, whether federal or provincial	1	2
An advertising agency or graphic design firm	1	2

IF “YES” TO ANY OF THE ABOVE, THANK AND TERMINATE

1b) **DO NOT ASK – NOTE GENDER (target a 50/50 split in all groups)**

- Male..... 1
 Female 2

1c) Approximately how many employees, including yourself, does your company have? Please think of all full-time and permanent part-time personnel, from all locations or branches if more than one exists.

- | | | |
|-------------------|---|------------------------------------|
| 1 | 1 | } ENSURE GOOD MIX PER GROUP |
| 2 – 4 | 2 | |
| 5 – 19 | 3 | |
| 20 – 49 | 4 | |
| 50 – 99 | 5 | |
| 100 or more | 6 | THANK AND TERMINATE |
| Don’t know | 9 | THANK AND TERMINATE |

1d) Do you have sole or shared responsibilities in your organization for matters related to taxes, payroll, GST/HST preparation or bookkeeping? [AN OWNER WHO OVERSEES THE WHOLE ORGANIZATION WOULD QUALIFY HERE. PLEASE ENSURE THAT THE GROUPS ARE NOT COMPRISED ONLY OF ACCOUNTANTS AND BOOKKEEPERS.]

- Yes 1 **GO TO Q1d a)**
 No 2 **GO TO Q1f**

1d a) What is your job title ? (if acceptable job titles – Go to 1e)

[Small and medium-sized businesses (<100 employees) – include decision-makers or those involved in decisions related to tax matters, payroll, GST/HST preparation, or bookkeeping. Acceptable job titles include:]

- President/CEO/Owner 1
- CFO/Comptroller..... 2
- Accountant 3
- Payroll Manager/Officer 4
- Manager 5
- Bookkeeper..... 6
- Financial Officer 7

1e) Do you personally deal with the Canada Revenue Agency (CRA) or does this fall under someone else’s responsibilities?

- Yes, deal personally with CRA 1 **QUALIFIES FOR SME GROUPS 3,7,9,15**
- No, someone else deal with CRA 2 **MAX 4 PER GROUP**

1f) Are you a tax-intermediary, that is, someone who works with small business clients on tax-related or payroll matters? For this study, small businesses are defined as firms with fewer than 100 employees. (IF NEEDED: For example, people working at H&R block, accounting firms, etc)

- Yes 1 **QUALIFIES FOR TAX INTERMEDIARY GROUPS 4,8,10,16**
- No 2

INTERVIEWER NOTE:
Respondent qualifies as follows:
SME Groups 3,7,9,15: <100 employees (Q1c=1-5), has decision-making responsibilities (Q1d=1) and deals with the CRA (Q1e=1).
Tax Intermediary Groups 4,8,10,16: <100 employees (Q1c=1-5) and is a tax intermediary (Q1f=1).
***If a respondent qualifies for both, place them in the Tax Intermediary Group.**

2) **[ASK SMEs ONLY:]** For each of the following statements, I would like to know whether you agree or disagree. Please respond using a scale of 0 to 10 where 0 means you strongly disagree and 10 means you strongly agree. How about ...

- d) Considering the services we receive from the federal government, the public pays too much federal income tax.
7-10 on the scale = Recruit at least 5
4-6 on the scale = Recruit not more than 5
0-3 on the scale = Thank and terminate

- e) The government catches the majority of people who cheat on their taxes.
 - 7-10 on the scale = Thank and terminate**
 - 4-6 on the scale = Recruit not more than 5**
 - 0-3 on the scale = Recruit at least 5**

3) Before we ask you further qualification questions, would you be available to attend a focus group on **Date, at Time?** It will last no more than 2 hours, and as mentioned, you would be receiving \$150.

- Yes 1 **CONTINUE**
- No 2 **THANK AND TERMINATE**
- DK (do not read) 3 **ARRANGE CALLBACK**

4) Participants in group discussions are asked to voice their opinions and thoughts. How comfortable are you in voicing your opinions in front of others? Are you (read list)

- Very comfortable 1 **minimum 5 per group**
- Fairly comfortable..... 2
- Comfortable..... 3
- Not very comfortable..... 4 **THANK AND TERMINATE**
- Very uncomfortable..... 5 **THANK AND TERMINATE**

5a) Have you participated in a focus group before? A focus group brings together a few people in order to know their opinion about a given subject.

- Yes 1 **ASK Q5B AND Q5c**
- No 2 **SKIP TO INVITE**
- DNK / DNA 9 **THANK AND TERMINATE**

5b) And how many of these sessions have you attended in the past five years?

_____ **IF 5 OR MORE THANK AND TERMINATE. OTHERWISE CONTINUE**

5c) Have you been invited to participate in one of these sessions in the next few weeks?

- Yes 1 **THANK AND TERMINATE**
- No 2 **CONTINUE**

Invitation

Sometimes participants are asked to read text, review images or write down things during the discussion. Is there any reason why you could not participate?

- Yes 1 **THANK AND TERMINATE**
- No 2 **CONTINUE**
- DK 3 **THANK AND TERMINATE**

TERMINATE IF RESPONDENT OFFERS ANY REASON FOR NOT BEING ABLE TO COMMUNICATE EFFECTIVELY OR TAKE PART IN THE DISCUSSION IN ANY WAY, SUCH AS SIGHT OR HEARING PROBLEM, A WRITTEN OR VERBAL LANGUAGE PROBLEM.

ALSO TERMINATE IF YOU HAVE ANY CONCERNS ABOUT PARTICIPANTS' ABILITY TO BE UNDERSTOOD IN THE LANGUAGE TO BE USED DURING SESSION.

As I mentioned earlier, the group discussion will take place on **Date at Time**. Would you be willing to attend?

- Yes 1 **CONTINUE**
- No 2 **THANK AND TERMINATE**

<p>Toronto, ON [February 25] Group 3: SME Decision-makers @ 6:00 pm Group 4: Tax Intermediaries @ 8:00 pm</p> <p>Calgary, AB [February 27] Group 7: SME Decision-makers @ 6:00 pm Group 8: Tax Intermediaries @ 8:00 pm</p> <p>Montreal, QC (French) [March 2] Group 9: SME Decision-makers @ 6:00 pm Group 10: Tax Intermediaries @ 8:00 pm</p> <p>Halifax, NS [March 4] Group 15: SME Decision-makers @ 6:00 pm Group 16: Tax Intermediaries @ 8:00 pm</p>
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Privacy Questions

Now I have a few questions that relate to privacy, your personal information and the research process. We will need your consent on a few issues that enable us to conduct our research. As I run through these questions, please feel free to ask me any questions you would like clarified.

P1) First, we will be providing the hosting facility and session moderator with a list of respondents' names and profiles (screener responses) so that they can sign you into the group. This information will not be shared with the Government of Canada department organizing this research. Do we have your permission to do this? I assure you it will be kept strictly confidential.

- Yes 1 **GO TO P2**
No 2 **READ RESPONDENT INFO BELOW**

We need to provide the facility hosting the session and the moderator with the names and background of the people attending the focus group because only the individuals invited are allowed in the session and the facility and moderator must have this information for verification purposes. Please be assured that this information will be kept strictly confidential. **GO TO P1A**

P1a) Now that I've explained this, do I have your permission to provide your name and profile to the facility?

- Yes 1 **GO TO P2**
No 2 **THANK & TERMINATE**

P2) An audio and/or video tape of the group session will be produced for research purposes. The tapes will be used by the research professional to assist in preparing a report on the research findings.

Do you agree to be audio and/or video taped for research purposes only?

- Yes 1 **THANK & GO TO P3**
No 2 **READ RESPONDENT INFO BELOW**

It is necessary for the research process for us to audio/video tape the session as the researcher needs this material to complete the report.

P2a) Now that I've explained this, do I have your permission for audio/video taping?

- Yes 1 **THANK & GO TO P3**
No 2 **THANK AND TERMINATE**

P3) Employees from the Government of Canada may be onsite to observe the groups in-person from behind a one-way mirror or they may observe the session remotely through a secure website. They will not take part in the discussion in any way, and they will not be given your name or the name of the business.

Do you agree to be observed by Government of Canada employees?

- Yes 1 **THANK & GO TO INVITATION**
- No 2 **GO TO P3A**

P3a) It is standard qualitative procedure to invite clients, in this case, Government of Canada employees, to observe the groups in person. They will be seated in a separate room and observe from behind a one-way mirror or they will be viewing the session online via a secure website. They will be there simply to hear your opinions first hand although they may take their own notes and confer with the moderator on occasion to discuss whether there are any additional questions to ask the group.

Do you agree to be observed by Government of Canada employees?

- Yes 1 **THANK & GO TO INVITATION**
- No 2 **THANK & TERMINATE**

Invitation:

Do you have a pen handy so that I can give you the address where the group will be held? It will be held at:

Toronto CRC Research Midtown 1867 Young Street Suite 200	Calgary Qualitative Coordination 707 – 10 Avenue SW, Suite 120	Montreal AdHoc 400 boul. De Maisonneuve West Suite 1200	Halifax Narrative Research 7071 Bayers Road, Suite 5001
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We ask that you arrive fifteen minutes early to be sure you find parking, locate the facility and have time to check-in with the hosts. The hosts will be checking respondents' identification prior to the group, so please be sure to bring some personal identification with you (for example, a driver's license). If you require glasses for reading make sure you bring them with you as well.

As we are only inviting a small number of people, your participation is very important to us. If for some reason you are unable to attend, please call us so that we may get someone to replace you. Please do not arrange for your own replacement. You can reach us at [number] at our office. Please ask for [name]. Someone will also call you the day before to remind you about the discussion.

So that we can call you to remind you about the focus group or contact you should there be any changes, can you please confirm your name and contact information for me? **[READ INFO WE HAVE AND CHANGE AS NECESSARY.]**

First name _____

Last Name _____

Email _____

Day time phone number _____

Night time phone number _____

If the respondent refuses to give his/her first or last name or phone number please assure them that this information will be kept strictly confidential in accordance with the privacy law and that it is used strictly to contact them to confirm their attendance and to inform them of any changes to the focus group. If they still refuse THANK & TERMINATE.

Questionnaire de recrutement

Recherche d'entreprise annuel de 2019-2020 – PME/INTERMÉDIAIRES

Questionnaire n° _____

Date du dernier groupe _____

Nombre de groupes antérieurs _____

<p>Montréal, QC (en français) [2 mars]</p> <p>Groupe 9 : Décideurs de PME @ 18 h 00 150 \$ Groupe 10 : Intermédiaires fiscaux @ 20 h 00 150 \$</p> <p>Définitions : Décideurs de PME : <100 employés, responsable seul ou avec d'autres de la prise de décisions et traite avec l'ARC.</p> <p>Intermédiaires fiscaux : <100 employés et est un intermédiaire fiscal.</p>	<p>Recrutez : 9 personnes par groupe pour que 8 d'entre elles se présentent</p> <p>Prime : 150 \$ (PME) et (Intermédiaires)</p> <p>Étude n° : CRA001-1026</p>
<p>Nom du répondant : _____</p> <p>N° de téléphone du répondant : _____ (maison)</p> <p>N° de téléphone du répondant : _____ (travail)</p> <p>N° de télécopieur du répondant : _____ envoyé? ou</p> <p>Courriel du répondant : _____ envoyé?</p> <p>Source de l'échantillon : panel aléatoire client référence (encerclez)</p>	<p>Intervieweur : _____</p> <p>Date : _____</p> <p>Validé : _____</p> <p>Fichiers centraux : _____</p> <p>Listes : _____</p> <p>Quotas : _____</p>

Introduction

***** LISEZ L'INTRODUCTION APPROPRIÉE*****

UNIQUEMENT LORSQUE VOUS FAITES DES APPELS PENDANT LES HEURES OUVRABLES

Bonjour, je m'appelle _____ et je vous téléphone de [nom], une firme nationale de recherche sur l'opinion publique. Tout d'abord, laissez-moi vous assurer que nous n'essayons pas de vous vendre quoi que ce soit. Nous organisons des groupes de discussion pour le compte du gouvernement du Canada afin d'examiner divers enjeux d'importance pour le pays.

Une fois en communication avec la bonne personne, demandez :

Préférez-vous continuer en français ou en anglais? Would you prefer that I continue in English or in French? [Si la personne préfère parler anglais, utilisez le questionnaire anglais et continuez, ou dites ce qui suit, puis raccrochez et faites rappeler un collègue qui pourra poursuivre la conversation en anglais] We will call you back to continue this interview in English. Thank you. Goodbye.

A.

Nous désirons parler à des intermédiaires fiscaux, c'est-à-dire des gens qui travaillent avec des clients de petites entreprises sur des questions de fiscalité ou de paie. Est-ce votre cas?

Oui POSEZ Q1a

Non **DEMANDEZ À PARLER À LA BONNE PERSONNE. SI ELLE N'EST PAS DISPONIBLE, PRENEZ UN RENDEZ-VOUS POUR LE RAPPEL. SI PAS D'INTERMÉDIAIRE FISCAL, POSEZ LA QUESTION « B ».**

B.

Nous désirons également parler à une personne qui est responsable, seule ou avec d'autres, de la prise de décisions dans votre organisation. Est-ce votre cas?

Oui POSEZ Q1a

Non **DEMANDEZ À PARLER À LA BONNE PERSONNE. SI ELLE N'EST PAS DISPONIBLE, PRENEZ UN RENDEZ-VOUS POUR LE RAPPEL. SI PERSONNE DE RESPONSABLE OU SI NE VEUT PAS PARTICIPER, TERMINEZ.**

EXPLIQUEZ CE QUE SONT LES GROUPES DE DISCUSSION. Environ sept à neuf personnes qui auront tout comme vous été choisies au hasard prendront part à la discussion. La discussion ne durera pas plus de deux heures et aura lieu en soirée. Les participants recevront une prime de 150 \$ en guise de remerciement pour le temps qu'ils nous auront accordé. Toutefois, avant de vous inviter à vous joindre à nous, j'aimerais vous poser quelques questions pour m'assurer que le groupe sera composé d'une bonne diversité de personnes. Puis-je vous poser quelques questions? Cela devrait prendre 5 minutes tout au plus.

Oui 1 **CONTINUEZ**

Non 2 **REMERCIEZ ET TERMINEZ**

LISEZ À TOUS

Votre participation est volontaire, et la décision d'y participer n'aura aucun effet sur les négociations que les participants pourraient avoir avec le gouvernement du Canada. Nous désirons connaître votre opinion et nous ne tenterons pas de vous vendre quoi que ce soit ni de vous faire changer d'avis. La discussion se déroulera sous forme de table ronde et sera animée par un professionnel de la recherche. Toutes les opinions exprimées demeureront anonymes et les points de vue seront regroupés de sorte qu'il sera impossible d'identifier qui que ce soit.

[Si préfère continuer en français pour les groupes de Montréal qui seront dirigés en français, demandez :]

The discussion will be held entirely in French, and participants will be asked to review and discuss communication materials written only in French. Would you be comfortable with this?

Oui 1

Non 2 **Remerciez et terminez l'entrevue**

[Si préfère continuer en français pour les groupes de Toronto, Calgary ou Halifax qui seront dirigés en anglais, demandez :] La discussion se déroulera entièrement en anglais et nous demanderons aux

participants de passer en revue du matériel de communication écrite en anglais seulement, puis d'en discuter. Seriez-vous à l'aise avec cela ?

Oui 1

Non 2 **Remerciez et terminez l'entrevue**

LISEZ À TOUS SI PERTINENT : « Cet appel peut être écouté ou enregistré à des fins d'évaluation ou de contrôle de la qualité. »

CLARIFICATIONS SUPPLÉMENTAIRES AU BESOIN :

- Pour s'assurer que je lise les questions correctement et que je recueille vos réponses avec précision;
- Pour évaluer mon rendement;
- Pour vérifier que le questionnaire est exact/correct (c.-à-d. évaluation de la programmation ITAO et de la méthodologie – s'assurer que nous posons les bonnes questions pour répondre aux exigences de nos clients en matière de recherche – comme un prétest);
- Si l'appel est enregistré, l'enregistrement sert uniquement à évaluer le travail de l'intervieweur et est écouté immédiatement après la fin de l'entrevue. S'ils étaient absents au moment de l'entrevue, le client et le gestionnaire de projet pourraient également écouter l'enregistrement. Tous les enregistrements sont détruits après l'évaluation.

1a) Est-ce que vous, ou un membre de votre ménage, travaillez ou avez déjà travaillé pour...? [LIRE LA LISTE]

	Oui	Non
Une firme de recherche marketing	1	2
Un magazine ou un journal	1	2
Une station de radio ou une chaîne de télévision	1	2
Une firme de relations publiques	1	2
Le gouvernement fédéral ou provincial	1	2
Une agence de publicité ou de graphisme	1	2

SI « OUI » À L'UNE DE CES OPTIONS, REMERCIEZ ET TERMINEZ

1b) **NE DEMANDEZ PAS – NOTEZ LE SEXE (Visez 50-50 dans tous les groupes)**

Homme 1

Femme 2

1c) Vous y compris, environ combien d'employés votre entreprise compte-t-elle? Veuillez inclure tous les employés à temps plein et les employés permanents à temps partiel qui travaillent dans tous les emplacements et toutes les succursales de votre entreprise, s'il y a lieu.

1	1	}	BONNE DIVERSITÉ
2 – 4	2		
5 – 19	3		
20 – 49	4		
50 – 99	5		
100 ou plus	6		REMERCIEZ ET TERMINEZ
Je ne sais pas.....	9		REMERCIEZ ET TERMINEZ

1d) Avez-vous la responsabilité unique ou partagée dans votre organisation pour les questions liées aux taxes, à la paie, à la préparation de la TPS / TVH ou à la tenue de livres? [UN PROPRIETAIRE QUI SUPERVISERA L'ENSEMBLE DE L'ORGANISATION SERAIT QUALIFIE ICI. VEUILLEZ VOUS ASSURER QUE LES GROUPES NE COMPRENNENT PAS SEULEMENT DES COMPTABLES.]

- Oui 1 **PASSEZ À Q1d a**
 Non 2 **PASSEZ À Q1f**

1d a) Quel est votre rôle au sein de l'entreprise? (Si rôle acceptable – GO to 1e)

[Les petites et moyennes entreprises (<100 employés) - comprennent les décideurs ou les personnes impliquées dans les décisions liées aux questions fiscales, à la paie, à la préparation de la TPS / TVH ou à la tenue de livres. Les titres d'emploi acceptables comprennent:]

- Président / PDG / Propriétaire ... 1
 CFO / Contrôleur..... 2
 Comptable 3
 Gestionnaire de la paie / agent.. 4
 Gestionnaire 5
 Comptable 6
 Agent financier 7

1e) Traitez-vous personnellement avec l'Agence du revenu du Canada (ARC) ou est-ce que cela relève des responsabilités de quelqu'un d'autre?

- Oui, personnellement avec l'ARC 1 **GROUPES DE DÉCIDEURS PME 3,7,9,15**
 Non, quelqu'un d'autre fait affaire avec ARC..... 2 **MAX 4 PAR GROUPE**

1f) Êtes-vous un intermédiaire fiscal, c'est-à-dire quelqu'un qui travaille avec des clients de petites entreprises sur des questions de fiscalité ou de paie? Dans le cadre de cette étude, les petites entreprises désignent les firmes de moins de 100 employés. (AU BESOIN : Par exemple, un travailleur de H&R Block, d'un cabinet comptable, etc.)

Oui1 **ADMISSIBLE AUX GROUPES DES INTERMÉDIAIRES FISCAUX 4,8,10,16**

Non2

NOTE À L'INTERVIEWEUR :

Critères d'admissibilité des répondants :

Groupes de PME 3,7,9,15 :

<100 employés (Q1c=1-5),

Responsable de la prise de décisions Q1d=1) et

Traite avec l'ARC (Q1e=1).

Groupes d'intermédiaires fiscaux 4,8,10,16 :

<100 employés (Q1c=1-5) et

Est un intermédiaire fiscal (Q1f=1)

***Si le répondant est admissible aux deux catégories, inscrivez-le dans le groupe des intermédiaires fiscaux.**

2) **[POSER AUX PME SEULEMENT :]** Veuillez me dire si vous êtes d'accord ou en désaccord avec chacun des énoncés suivants. Veuillez utiliser une échelle de 0 à 10, où 0 signifie que vous êtes fortement en désaccord et 10 signifie que vous êtes fortement d'accord. Qu'en est-il de l'énoncé ... ?

d) Pour les services que nous recevons du gouvernement fédéral, le public paie trop d'impôt sur le revenu.

7 à 10 sur l'échelle = En recruter au moins 5

4 à 6 sur l'échelle = En recruter 5 ou moins

0 à 3 sur l'échelle = Remercier et conclure

e) Le gouvernement repère la majorité de ceux qui commettent de la fraude fiscale dans leur déclaration de revenus.

7 à 10 sur l'échelle = En recruter au moins 5

4 à 6 sur l'échelle = En recruter 5 ou moins

0 à 3 sur l'échelle = Remercier et conclure

3) Avant de vous poser d'autres questions pour vérifier votre admissibilité, seriez-vous disponible pour participer à un groupe de discussion qui aura lieu le **Date à Heure**? Le groupe durera tout au plus 2 heures et, comme je l'ai mentionné, vous recevrez 150 \$.

- Oui 1 **CONTINUEZ**
Non 2 **REMERCIEZ ET TERMINEZ**
Ne sait pas (ne lisez pas) 3 **FIXEZ UN RENDEZ-VOUS POUR LE RAPPEL**

4) Nous demandons aux participants des groupes de discussion d'exprimer leurs opinions et de verbaliser leurs pensées. Dans quelle mesure êtes-vous à l'aise d'exprimer votre opinion devant d'autres personnes? Êtes-vous...? (lisez la liste)

- Très à l'aise 1 **MINIMUM 5 PAR GROUPE**
Plutôt à l'aise 2
À l'aise..... 3
Pas tellement à l'aise 4 **REMERCIEZ ET TERMINEZ**
Très mal à l'aise 5 **REMERCIEZ ET TERMINEZ**

5a) Avez-vous déjà participé à un groupe de discussion? Un groupe de discussion réunit diverses personnes dans le but d'obtenir leurs opinions sur un sujet donné.

- Oui 1 **POSEZ Q5B ET Q5c**
Non 2 **PASSEZ À L'INVITATION**
NSP/PDR 9 **REMERCIEZ ET TERMINEZ**

5b) À combien de ces séances avez-vous participé au cours des cinq dernières années?

_____ **SI 5 OU PLUS REMERCIEZ ET TERMINEZ; SINON, CONTINUEZ**

5c) Vous a-t-on invité(e) à participer à une séance qui aura lieu au cours des prochaines semaines?

- Oui 1 **REMERCIEZ ET TERMINEZ**
Non 2 **CONTINUEZ**

Invitation

Parfois, on demande aux participants de lire un texte, d'examiner des images ou d'écrire des choses pendant la discussion. Y a-t-il une raison pour laquelle vous ne pourriez pas participer?

- Oui 1 **REMERCIEZ ET TERMINEZ**
Non 2 **CONTINUEZ**
Ne sait pas 3 **REMERCIEZ ET TERMINEZ**

METTRE FIN À L'APPEL SI LE RÉPONDANT DONNE UNE RAISON D'INCAPACITÉ À COMMUNIQUER EFFICACEMENT OU À PARTICIPER À LA DISCUSSION D'UNE QUELCONQUE FAÇON, COMME UN PROBLÈME DE VUE OU D'OUÏE, UN PROBLÈME DE LANGAGE ÉCRIT OU VERBAL.

METTRE AUSSI FIN À L'APPEL SI VOUS AVEZ DES PRÉOCCUPATIONS CONCERNANT LA CAPACITÉ DES PARTICIPANTS À SE FAIRE COMPRENDRE DANS LA LANGUE UTILISÉE PENDANT LA SÉANCE.

Comme je vous l'ai mentionné un peu plus tôt, le groupe de discussion aura lieu le **Date à Heure**.
Accepteriez-vous d'y participer?

- Oui 1 CONTINUEZ
Non 2 REMERCEZ ET TERMINEZ

Montréal, QC (en français)

[2 mars]

Groupe 9 : Décideurs de PME @ 18 h 00

Groupe 10 : Intermédiaires fiscaux @ 20 h 00

Enjeux relatifs à la confidentialité :

J'aurais maintenant quelques questions à vous poser à propos de la confidentialité, de vos renseignements personnels et du déroulement de la recherche. Nous devons obtenir votre permission par rapport à certains sujets pour pouvoir effectuer notre recherche. Lorsque je vous poserai ces questions, n'hésitez pas à me demander de les clarifier si vous en ressentez le besoin.

- P1) Tout d'abord, nous fournirons une liste des noms et des profils (réponses au questionnaire) des participants aux hôtes et au modérateur, afin qu'ils puissent vous inscrire. Votre information ne sera pas partagée avec le ministère du gouvernement du Canada qui organise ces sessions. Acceptez-vous que nous leur transmettions ces renseignements? Je peux vous assurer que ceux-ci demeureront strictement confidentiels.

- Oui 1 PASSEZ À P2
Non 2 LISEZ L'INFORMATION SUIVANTE AU RÉPONDANT

Malheureusement, nous devons donner votre nom et votre profil aux hôtes et au modérateur du groupe de discussion, puisque seuls les gens qui sont invités à participer peuvent prendre part à la séance. Les hôtes et le modérateur ont besoin de ces renseignements à des fins de vérification uniquement. Soyez assuré(e) que ces renseignements demeureront strictement confidentiels.

PASSEZ À P1A

- P1a) Maintenant que je vous ai expliqué cela, acceptez-vous que nous transmettions votre nom et votre profil aux hôtes et au modérateur du groupe de discussion?

- Oui 1 PASSEZ À P2
Non 2 REMERCEZ ET TERMINEZ

- P2) Il y aura un enregistrement audiovisuel de la séance et celui-ci servira uniquement à des fins de recherche. Les enregistrements seront uniquement utilisés par un professionnel de la recherche pour préparer le rapport sur les résultats de la recherche.

Acceptez-vous qu'un enregistrement audiovisuel de la séance soit effectué?

- Oui 1 REMERCEZ ET PASSEZ À P3

Non 2 **LISEZ L'INFORMATION SUIVANTE AU RÉPONDANT**

Malheureusement, nous devons faire un enregistrement audiovisuel de la séance puisque le professionnel de la recherche en a besoin pour rédiger son rapport.

P2a) Maintenant que je vous ai expliqué cela, acceptez-vous que nous fassions un enregistrement audiovisuel de la séance?

Oui 1 **REMERCIEZ ET PASSEZ À P3**

Non 2 **REMERCIEZ ET TERMINEZ**

P3) Les employés du gouvernement du Canada peuvent être sur place afin d'observer les groupes en personne derrière un miroir sans tain ou ils peuvent observer la session à distance via un site Web sécurisé. Ils ne prendront aucune part à la discussion et ils ne recevront ni votre nom ni le nom de l'entreprise.

Acceptez-vous d'être observé par les employés du gouvernement du Canada?

Oui 1 **REMERCIEZ ET PASSEZ À L'INVITATION**

Non 2 **PASSEZ À P3A**

P3a) Il s'agit d'une procédure qualitative normalisée pour inviter les clients, dans ce cas, les employés du gouvernement du Canada, à observer les groupes en personne. Ils seront assis dans une pièce séparée et observeront derrière un miroir sans tain ou ils visionneront la session en ligne par le biais d'un site Web sécurisé. Ils seront là tout simplement pour entendre vos opinions sans intermédiaires. Cependant, ils pourraient prendre leurs propres notes ainsi que s'entretenir avec le modérateur pour discuter, s'il y a lieu, des questions supplémentaires à poser au groupe.

Acceptez-vous d'être observé par les employés du gouvernement du Canada?

Oui 1 **REMERCIEZ ET PASSEZ À L'INVITATION**

Non 2 **REMERCIEZ ET TERMINEZ**

Invitation

Avez-vous un crayon à portée de la main pour prendre en note l'adresse de l'endroit où se tiendra le groupe de discussion? Il aura lieu à

**Montreal
AdHoc
400 boul. De Maisonneuve West
Suite 1200**

Nous vous demandons d'arriver quinze minutes avant l'heure prévue pour vous permettre de stationner votre voiture, de trouver l'endroit et de vous présenter. On vous demandera de vous identifier avant la tenue de la séance. Par conséquent, assurez-vous d'avoir une pièce d'identité (par exemple, un permis de conduire). De plus, si vous avez besoin de lunettes pour lire, veuillez les apporter.

Comme nous n'invitons qu'un petit nombre de personnes, votre participation est très importante pour nous. Si, pour une raison ou une autre vous ne pouvez pas vous participer, veuillez nous en aviser pour que nous puissions vous remplacer. Vous pouvez nous joindre au [#]. Demandez à parler à [nom]. Quelqu'un communiquera avec vous la veille du groupe de discussion pour confirmer votre présence.

Afin que nous puissions vous appeler pour confirmer votre présence ou pour vous informer si des changements survenaient, pourriez-vous me confirmer votre nom et vos coordonnées? **[LISEZ LES COORDONNÉES QUE NOUS AVONS ET MODIFIEZ AU BESOIN.]**

Prénom _____

Nom de famille _____

Courriel _____

N° de téléphone le jour _____

N° de téléphone le soir _____

Si le répondant refuse de donner son prénom, son nom ou son numéro de téléphone, dites-lui que ces renseignements demeureront strictement confidentiels en vertu de la loi sur le respect de la vie privée et que ceux-ci seront uniquement utilisés pour le contacter afin de confirmer sa participation et pour l'informer de tout changement concernant l'entrevue. S'il refuse toujours, REMERCIEZ ET TERMINEZ.

Appendix D:
Moderator's Guide and Exercises

CRA FINAL MODERATOR'S GUIDE (Gen Pop) – February 2020

Introduction (10 Minutes)

- Thank participants for attending
- Advise on the length of the session (2 hours)
- Highlight recording of the discussion, one-way mirror and colleagues viewing in back room (participants are anonymous - GoC observers do not know any personal information, are present to observe the moderator and increase general understanding of the topics to be discussed)
- Highlight the fact that results are entirely confidential and reported all together/individuals are not identified/participation is voluntary
- Explain the role of moderator: to ask questions, to be timekeeper, to ensure everyone participates, and to be objective
- Assure participants that moderator has no special interest in or knowledge of the issues discussed
- Explain role of participants: not expected to be experts, no need to agree with each other, speak openly and frankly about opinions and remember that there are no wrong answers
- Please silence or turn off any mobile devices
- Invite participants to introduce themselves, just first names

Impressions of CRA (25 Minutes)

Tonight we are going to be speaking about the CRA, or the Canada Revenue Agency. From what you know, what does the CRA do exactly?

The Canada Revenue Agency is the agency of the federal government responsible for such things as: the collection of income tax, administration of the GST/HST (or Goods and Services Tax), and the Canada Child Benefit Program.

- Overall, what are your impressions of Canada's tax system?
- And what are your impressions of the CRA, that is, the agency responsible for the administration of the tax system? [Note to moderator – levels of taxation and what is taxable is not in the CRA's mandate, rather it is the administrator]
- What does the CRA do well?
- What can the CRA improve upon?
- As far as you know, are there things the CRA has improved in recent years?
- The CRA is going through a transformation and trying to make people feel like a valued client rather than just another number. The CRA is committed to a new vision of being Fair, Trusted, and Helpful by Putting People First.

Are you aware of this new direction? Is this commitment important to you?

What would you need to see from the CRA to show that they are meeting this commitment? Does this change how you would interact with the CRA?

- PROBE ON NOTIONS OF FAIRNESS, TRUST, HELPFULNESS AND PUTTING PEOPLE FIRST - otherwise

- Some of you (may have) mentioned complexity of the tax system or the way the CRA administers it –
 - can you tell me more about how you feel about how the complexity of the system impacts how fair you view the tax system?
 - And how do you see the CRA, are they fair in how they administer it?
- How would you see the CRA being more helpful? [Note to moderator: Ease away from phone access, seeking areas of other considerations] What specifically could the CRA do to help you deal with the complexity of the tax system?
- In what areas or to whom should additional support be provided?

Current Issues and Behaviour (15 Minutes)

Let's talk for a few minutes about tax filing. Most people don't enjoy doing their taxes, but I am interested in learning a bit more about the process that you go through each year when you do your taxes.

- For your own tax return, do you do it yourself, or do you have someone do it for you? If someone does it for you, who are they? Why do you get them to do it?
- Do you find the process easier/more difficult in recent years? Why?
- If you were looking for information about doing your taxes, where would you look first?
- Have you visited the tax pages of the Canada.ca website?
- [If visited the website:] What were you looking for? Did you find what you needed, was the explanation of the issue clear?
- Have you heard of MyAccount? Have you set it up?
- The CRA is implementing a single sign in system for those who use My Account, My Business Account, and the Represent A Client¹ services. This means users will be able to login once to access all secure CRA services to which they're registered.
 - The CRA is looking to call this single sign in page "My CRA Account" :
 - How do you feel about the new name "My CRA Account"?
 - [Probe on what works/doesn't work for them]
 - What would you need to know before the change happens?

Integrity of the Tax System (15 Minutes)

I would now like to do an exercise with you. [HAND OUT AN EXERCISE SHEET TO EACH RESPONDENT.] Here is a list of actions most people would agree are wrong. I would like you to rank them from the most serious to the least serious.

Speeding on the highway.

Parking in a disabled parking spot without a permit.

¹ "Represent a Client" service is a portal for tax professionals to access and take action on their clients' taxes.

*Filing an inaccurate tax return in order to avoid paying what you really owe.
Paying cash for goods or services to avoid paying sales tax.
Littering while driving.
Taking money or equipment from a company you work for.
Selling some jewelry and then filing an insurance claim saying it was stolen.*

Out of curiosity, where did you place “Filing an inaccurate tax return” and “Paying cash for goods and services”?

As you know, the income tax Canadians pay is based on the amount of income they voluntarily disclose to the Government.

- Do you believe that most people you know follow tax rules, or not?
- How effective do you think CRA is at finding and addressing issues involving people not paying their fair share of taxes? Would you think CRA is better/worse than other developed countries’ tax administration systems?
- What are the implications of people not paying their fair share of taxes? What are the impacts on you/Canada/CRA when people do not pay their fair share?
- If you suspected someone you knew of tax cheating, what is the likelihood you would report this person?
 - [IF UNLIKELY TO REPORT:] Why not?
 - [IF LIKELY TO REPORT:] Why would you report this person?
 - What if you were certain this person was tax cheating? Would you report him or her? Why/why not?
 - What circumstances would affect your decision to report someone who is cheating? PROBE: Amount of money involved, person related to you, how well you know the person, how long the cheating has been going on.
 - Would you know how to report someone who was cheating on their taxes?
- As you may know, there is something called the underground economy². A good example of this is paying cash for a service or a good to avoid paying the tax (e.g., home improvement, car repair).
 - Are you familiar with the expression Underground Economy? [IF NOT FAMILIAR:] How would you describe this kind of cheating?
 - Do you believe the CRA is effective in addressing this issue? What else could be done?

Underground Economy (20 minutes)

[Introduce thought bubble exercises] I would like to hand out a sequence of dialogues that I would like you to write out your thoughts on what the second person might say.

- Someone employed full time also rents out their camper on the side, but does not report these earnings on their tax return.

² If necessary clarify difference between “black market = illegal business activity – admittedly also not claimed for tax purposes” versus “underground economy = legal business activity but not claimed under tax reporting”

- 1) One says – I earned some money last year renting out my trailer and wasn't thinking of paying the \$500 I should owe on my tax return. What do you think? The other says – I think
- 2) One says – I earned money last year renting out my trailer and wasn't thinking of reporting the \$2000 I should owe on my tax return. What do you think? The other says – I think
- 3) One says – I earned good money last year renting out my trailer and wasn't thinking of reporting the \$5000 I should owe on my tax return. What do you think? The other says – I think
- What kind of messages do you think would resonate with people to increase their perception that even a “little bit” of tax cheating can add up to a lot of money?
 - [Probe on Fairness/Little-Fish vs Big-Fish concepts]
 - What would it take to make you think the “Big Fish” are being adequately targeted and paying their “Fair share”?
 - What would you need to know;
 - How would you hear about it?
 - If you were to hear about a local person or business prosecuted for tax evasion, what sounds like a big enough number to make you think it's a “Big Fish” that got caught?

Voluntary Disclosure (10 Minutes)

If you happened to look back in your taxes and discover you should have paid another \$1,000 from two years ago, what would you do?

[Probe on motivations for anything that sounds like compliant behaviour versus “It's the CRA's problem to follow up” or similar]

Offshore Compliance (10 Minutes)

- Have you heard anything recently in the media about offshore tax havens? What did you hear?
- How do you feel about those individuals and companies who hide revenues offshore, in tax havens? Is this a big problem or a minor problem?
- Have you heard of any measures, tools or projects the CRA has put in place to stop individuals or companies from hiding their revenue abroad to avoid taxes?
- Do you believe the CRA is doing enough to stop such offshore non-compliance? What makes you say that?
- How could the CRA better address this question?

Settlements (10 minutes)

Now that we have discussed a lot of things to do with tax cheating and how the CRA addresses it, I would like to turn to one last aspect of the CRA's efforts to collect on taxes owing. As you can probably guess, there are times companies or people disagree with the CRA's position regarding the legal interpretation of whether or not something is taxable, whether that's here in Canada or outside our borders. Accountants and auditors do their things, and then the lawyers are involved, and it can be a very long process to sort out.

Sometimes these situations go to tax court, and sometimes the CRA and the person or organization end up seeking an out-of-court settlement where the amount of tax to be paid can end up somewhere between what the CRA and the person or organization thought in the first place.

What I would like to ask you about such settlements, how much confidence do you have that the CRA would pursue the best deal possible? Would you have high confidence, low confidence, or somewhere in the middle?

[PROBE ON HIGH AND LOW]

And lastly, if you knew more about these settlements, do you think that would make you more, or less, confident that the CRA is getting all the taxes possible?

Conclusion (5 minutes)

[MODERATOR TO VISIT BACKROOM FOR ADDITIONAL QUESTIONS]

We have covered a lot of topics today and I really appreciate you taking the time and energy to come down here and give your opinion. Your input is very important and insightful!

- To conclude, I wanted to ask you whether you have any last thoughts that you want to provide the Canada Revenue Agency (CRA).
- Don't forget to see our host/hostess as you leave the room. He/she has an envelope for you.
- [FOR FIRST GROUP:] There is another group of participants waiting to come in. Please make sure you don't discuss what we did in front of them.
- Don't forget to take all your belongings and remove your name tag.
- Thank you very much and have a wonderful evening!

ARC – GUIDE DE DISCUSSION DÉFINITIF (Grand public) — Février 2020

Introduction (10 minutes)

- Remerciez les participants de s’être déplacés.
- Informez-les de la durée de la séance (2 heures).
- Soulignez le fait que la discussion est enregistrée et qu’il y a un miroir d’observation derrière lequel se trouvent des collègues (votre participation demeure anonyme, les observateurs n’ont aucune information personnelle à votre sujet, ils sont présents pour observer le modérateur et mieux comprendre le sujet discuté).
- Insistez sur le fait que les résultats sont entièrement confidentiels et qu’ils seront rapportés une fois compilés. Personne ne sera identifié. La participation est volontaire.
- Expliquez le rôle du modérateur : poser des questions, respecter le temps alloué, s’assurer que tous participent et faire preuve d’objectivité.
- Assurez les participants que le modérateur n’a pas de parti pris ni de connaissance particulière des sujets qui feront l’objet de la discussion.
- Expliquez le rôle des participants : nous ne vous demandons pas d’être des experts, vous n’avez pas à tous être d’accord, nous vous demandons d’exprimer vos opinions ouvertement et honnêtement et rappelez-vous qu’il n’y a pas de mauvaises réponses.
- SVP fermez ou mettez sous mode « silence » les téléphones cellulaires.
- Invitez les participants à se présenter, en ne donnant que leur prénom.

Impressions de l’ARC (20 minutes)

Ce soir, nous parlerons de l’ARC, l’Agence du revenu du Canada. À votre connaissance, quelles sont les activités de l’ARC?

L’Agence du revenu du Canada est l’agence du gouvernement fédéral qui est responsable, par exemple, de la perception de l’impôt sur le revenu, de l’administration de la TPS/TVH (ou taxe sur les produits et services) et du programme d’allocation canadienne pour enfants.

- Dans l’ensemble, quelles sont vos impressions à l’égard du régime fiscal du Canada?
- Et quelles sont vos impressions à l’égard de l’ARC, c’est-à-dire l’agence chargée de l’administration du régime fiscal?
- Qu’est-ce que l’ARC fait bien?
- Qu’est-ce que l’ARC peut améliorer?
- Avez-vous le sentiment que l’ARC améliore certaines choses depuis les dernières années?
- L’Agence du revenu du Canada fait l’objet d’une transformation qui vise à faire en sorte que les gens se sentent comme des clients importants, plutôt que juste de simples numéros. L’Agence s’est engagée à réaliser la nouvelle vision, soit d’être juste, digne de confiance et au service des gens d’abord.
- Connaissez-vous cette nouvelle orientation? Ce nouvel engagement est-il important pour vous?
- Qu’est-ce que l’Agence doit faire pour démontrer qu’elle respecte cet engagement? Est-ce que cela changerait la façon dont vous interagiriez avec l’Agence?

- APPROFONDIR LES NOTIONS AFIN D'ÊTRE JUSTE, DIGNE DE CONFIANCE ET AU SERVICE DES GENS D'ABORD – autrement
 - Certains d'entre vous ont (peut-être) mentionné la complexité du régime fiscal ou de la façon dont l'Agence du revenu du Canada l'administre –
 - Selon vous, comment la complexité du système influence-t-elle la façon dont vous jugez l'équité du régime fiscal?
 - Pensez-vous que l'Agence l'administre de façon équitable?
 - Quel soutien supplémentaire l'Agence pourrait-elle apporter? [Remarque pour l'animateur : Éloignez-vous du sujet de l'accès téléphonique et concentrez-vous sur d'autres secteurs à prendre en compte] Qu'est-ce que l'Agence pourrait faire précisément pour vous aider à gérer la complexité du régime fiscal?
 - Dans quels secteurs ou à qui devrait-on fournir un soutien supplémentaire?

Enjeux actuels et comportement (15 minutes)

Prenons quelques minutes pour discuter de la production des déclarations de revenus. La plupart des gens n'aiment pas faire leur déclaration de revenus, mais j'aimerais en savoir un peu plus au sujet du processus que vous suivez chaque année lorsque vous faites votre déclaration de revenus.

- En ce qui concerne votre déclaration de revenus personnelle, la remplissez-vous vous-même ou demandez-vous à quelqu'un de la remplir pour vous? Si quelqu'un la remplit pour vous, de qui s'agit-il? Pourquoi demandez-vous à quelqu'un d'autre de le faire pour vous?
- Trouvez-vous le processus plus facile/plus difficile ces dernières années? Pourquoi?
- Si vous recherchez des renseignements sur la façon de produire votre déclaration de revenus, où regarderiez-vous en premier?
- Avez-vous visité les pages de l'impôt sur le site Canada.ca?
- [Si a visité le site Web :] Que cherchiez-vous? Avez-vous trouvé ce dont vous aviez besoin, l'explication était-elle claire?
- Les renseignements étaient-ils à jour, faciles à comprendre, faciles à trouver?
- Avez-vous déjà entendu parler de Mon dossier? Vous êtes-vous inscrit(e)?
- L'Agence met en œuvre un système d'identification unique pour les personnes qui utilisent les services de Mon dossier, Mon dossier d'entreprise et Représenter un client³. Cela signifie que les utilisateurs seront en mesure d'ouvrir une seule session pour accéder à tous les services sécurisés de l'Agence auxquels ils sont inscrits.
 - L'Agence veut nommer cette page d'ouverture de session unique « Mon dossier de l'Agence » :
 - Que pensez-vous du nouveau nom « Mon dossier de l'Agence »?
 - [Cherchez à savoir auprès des participants ce qui leur convient ou ce qui ne leur convient pas]
 - Que devriez-vous savoir avant que le changement se produise?

³Le service Représenter un client est un portail permettant aux fiscalistes d'accéder aux impôts de leurs clients et de prendre des mesures à leur égard.

L'intégrité du régime fiscal (15 minutes)

J'aimerais maintenant faire un exercice avec vous. [REMETTRE UNE FEUILLE D'EXERCICE À CHAQUE PARTICIPANT.] Il s'agit d'une liste d'actions que la plupart des gens jugent mauvaises. J'aimerais que vous les classiez en ordre décroissant de gravité.

Faire de la vitesse sur l'autoroute

Se stationner sans permis dans une place de stationnement réservée aux personnes handicapées

Produire sciemment sa déclaration de revenus de façon incorrecte afin d'éviter de payer ce qu'on doit réellement

Payer pour des biens ou des services en argent comptant afin d'éviter la taxe de vente

Jeter des déchets par la fenêtre lorsqu'on est en auto

Prendre de l'argent ou de l'équipement d'une entreprise pour laquelle on travaille

Vendre des bijoux et remplir une réclamation d'assurance en indiquant qu'ils ont été volés

Par curiosité, où avez-vous classé « Produire sciemment sa déclaration de revenus de façon incorrecte » et « Payer pour des biens ou des services en argent comptant »?

Comme vous le savez, l'impôt que les canadiens payent est basé sur le total des revenus divulgué volontairement au gouvernement.

- Croyez-vous que la plupart des gens que vous connaissez respectent les règles fiscales ou non?
- Selon vous, à quel point l'ARC est-elle efficace pour trouver les personnes qui ne paient pas leur juste part d'impôt et régler ces cas? Croyez-vous que l'ARC est meilleure/pire que les autorités fiscales des autres pays développés?
- Quels sont les conséquences des gens qui ne paient pas leur juste part d'impôt? Quel est l'impact sur vous/les Canadiens/l'ARC quand les gens ne paient pas leur juste part d'impôt?
- Si vous suspectiez quelqu'un de pratiquer la fraude fiscale, quelle est la probabilité que vous signaliez cette personne?
 - [PEU DE PROBABILITÉ DE SIGNALER LA PERSONNE :] Pourquoi?
 - [PROBABILITÉ DE SIGNALER LA PERSONNE :] Pourquoi signaleriez-vous cette personne?
 - Que feriez-vous si vous étiez certain que cette personne pratiquait la fraude fiscale? La signaleriez-vous? Pourquoi oui/non?
 - Quelles circonstances affecteraient votre décision de signaler une personne qui fraude? SONDER : Montant d'argent en question, personne qui vous est liée, degré de connaissance de la personne, depuis combien de temps la fraude a lieu.
 - Sauriez-vous comment signaler une personne qui pratique la fraude fiscale?
- Comme vous le savez peut-être, il y a ce qu'on appelle l'économie clandestine⁴. Un bon exemple de ce concept est de payer pour des biens ou des services en argent comptant dans le but d'éviter de payer la taxe de vente (p. ex., rénovation de maison, réparation de voiture).
 - Connaissez-vous l'expression « économie clandestine »? [SI LES PARTICIPANTS NE LA CONNAISSENT PAS :] Comment décririez-vous ce type de tricherie?

⁴ Au besoin, précisez la différence entre « marché noir : activité commerciale illégale » et « économie clandestine : activité commerciale légale, mais non demandée dans la déclaration de revenus ».

- Pensez-vous que l'ARC lutte efficacement contre ce problème? Que pourrait-on faire d'autre?

L'économie clandestine (20 minutes)

[Présentez les exercices de bulles de pensée] Je vais vous distribuer une séquence de dialogues et j'aimerais que vous écriviez ce que vous pensez que la deuxième personne pourrait répondre.

- Un employé à temps plein loue également sa caravane, mais il ne déclare pas les gains provenant de la location dans sa déclaration de revenus.
 - 1) L'une des personnes dit : J'ai gagné un peu d'argent l'année dernière en louant ma caravane et je n'ai pas l'intention de payer les 500 dollars que je dois dans ma déclaration de revenus. Qu'en pensez-vous? L'autre dit – Je pense...
 - 2) L'une des personnes dit : J'ai gagné de l'argent l'année dernière en louant ma caravane et je n'ai pas l'intention de déclarer les 2 000 dollars que j'ai gagnés dans ma déclaration de revenus. Qu'en pensez-vous? L'autre dit – Je pense...
 - 3) L'une des personnes dit : J'ai gagné beaucoup d'argent l'année dernière en louant ma caravane et je n'ai pas l'intention de déclarer les 5 000 dollars que j'ai gagnés dans ma déclaration de revenus. Qu'en pensez-vous? L'autre dit – Je pense...
- Selon vous, quel type de messages trouverait un écho chez les gens pour qu'ils prennent davantage conscience que même une fraude fiscale mineure peut aboutir à une grosse somme d'argent?
 - [Approfondissez les concepts d'équité et de « gros poisson par rapport au petit poisson »]
 - Qu'est-ce qui devrait être fait pour que vous pensiez que les « gros poissons » sont adéquatement ciblés et paient leur « juste part »?
 - Que devriez-vous savoir?
 - Comment l'apprendriez-vous?
 - Si vous deviez entendre parler d'une personne ou d'une entreprise locale poursuivie pour évasion fiscale, quel montant vous semblerait assez élevé pour vous donner l'impression qu'un « gros poisson » s'est fait prendre?

Divulgateion volontaire (10 minutes)

Si, par hasard, vous consultiez vos déclarations de revenus passées et que vous découvriez que vous auriez dû payer 1 000 dollars supplémentaires il y a deux ans de cela, que feriez-vous?

[Posez des questions sur les motivations d'une personne qui a un comportement d'observation et sur celles d'une personne qui pense que « c'est le travail de l'Agence de faire un suivi » ou quelque chose de semblable]

Observation à l'étranger (15 minutes)

- Avez-vous récemment entendu parler dans les médias des paradis fiscaux à l'étranger? Qu'avez-vous entendu dire?
- Que pensez-vous de ces personnes et de ces sociétés qui dissimulent des revenus à l'étranger dans des paradis fiscaux? Est-ce un problème majeur ou mineur?
- Pensez-vous que l'ARC en fait assez pour enrayer ce type d'inobservation à l'étranger? Pourquoi?
- Avez-vous entendu parler de mesures, d'outils ou de projets que l'ARC a mis en place pour empêcher les personnes et les sociétés de dissimuler leurs revenus à l'étranger pour éviter de payer l'impôt?
- Comment l'ARC pourrait-elle mieux traiter cette question?

Règlements (10 minutes)

Maintenant que nous avons discuté de plusieurs sujets en rapport avec la fraude fiscale et la façon dont l'Agence l'aborde, j'aimerais aborder un dernier aspect des efforts déployés par l'Agence pour recouvrer l'impôt dû. Comme vous pouvez probablement le deviner, il arrive parfois que des entreprises ou des personnes soient en désaccord avec la position de l'Agence concernant l'interprétation juridique à savoir si quelque chose est imposable ou ne l'est pas, que ce soit au Canada ou à l'extérieur de nos frontières. Les comptables et les vérificateurs font leur travail, puis les avocats sont impliqués, et il peut s'agir d'une situation très longue à régler.

Parfois, ces situations sont portées devant la Cour canadienne de l'impôt (CCI), et parfois, l'Agence et la personne ou l'organisation finissent par négocier un règlement extrajudiciaire où le montant d'impôt à payer peut se trouver entre ce que l'Agence et la personne ou l'organisation avaient envisagé en premier lieu.

J'aimerais vous poser une question au sujet de ces règlements : Dans quelle mesure avez-vous confiance que l'Agence négociera la meilleure entente possible? Votre niveau de confiance est-il élevé, faible ou moyen?

[APPROFONDISSEZ LES RAISONS POUR LESQUELLES LE NIVEAU DE CONFIANCE EST ÉLEVÉ OU FAIBLE]

Enfin, si vous en connaissiez plus au sujet de ces règlements, pensez-vous que vous auriez plus confiance ou moins confiance que l'Agence collecterait le plus d'impôts possible?

Conclusion (5 minutes)

[LE MODÉRATEUR VISITERA LA SALLE D'OBSERVATION POUR S'ASSURER QU'IL N'Y A PAS D'AUTRES QUESTIONS.]

Nous avons couvert de nombreux sujets ce soir et j'apprécie réellement le temps et l'énergie que vous avez mis pour vous rendre ici et donner votre opinion. Vos commentaires sont très importants et apportent un éclairage nouveau.

- En conclusion, j'aimerais vous demander si vous avez d'autres commentaires à formuler à l'Agence du revenu du Canada (ARC).
- N'oubliez pas d'aller voir notre hôte/hôtesse lorsque vous quittez la salle. Il/elle a une enveloppe pour vous.
- [POUR LE PREMIER GROUPE :] Il y a un autre groupe de participants qui attend pour entrer. Veuillez vous assurer de ne pas discuter de ce que nous avons fait devant eux.
- N'oubliez pas de prendre tous vos effets personnels et d'ôter votre porte-nom.
- Merci beaucoup et passez une très belle soirée!

CRA FINAL MODERATOR'S GUIDE (SME/Intermediary) – February 2020

Introduction (10 Minutes)

- Thank participants for attending
- Advise on the length of the session (2 hours)
- Highlight recording of the discussion, one-way mirror and colleagues viewing in back room (participants are anonymous - GoC observers do not know any personal information, are present to observe the moderator and increase general understanding of the topics to be discussed)
- Highlight the fact that results are entirely confidential and reported all together/individuals are not identified/participation is voluntary
- Explain the role of moderator: to ask questions, to be timekeeper, to ensure everyone participates, and to be objective
- Assure participants moderator has no special interest in or knowledge of the issues discussed
- Explain role of participants: not expected to be experts, no need to agree with each other, speak openly and frankly about opinions and remember that there are no wrong answers
- Please silence or turn off any mobile devices
- Invite participants to introduce themselves, just first names and briefly describe the type of organization they work for.

Impressions of CRA (25 Minutes)

Tonight we are going to be speaking about the CRA, or the Canada Revenue Agency.

The Canada Revenue Agency is the agency of the federal government responsible for such things as: the collection of income tax, administration of the GST/HST (or Goods and Services Tax), and the Canada Child Benefit Program. We are interested in talking with you tonight about the business side of your relationship with the CRA – we will be talking to others about the personal side.

- What are your impressions of the CRA, that is, the agency responsible for the implementation or operational function of managing the tax system?
- What does the CRA do well?
- What can the CRA as an organization improve upon?
- Do you believe there are things the CRA has improved in recent years?
- The CRA is going through a transformation and trying to make people feel like a valued client rather than just another number. The CRA is committed to a new vision of being Fair, Trusted, and Helpful by Putting People First.
- Are you aware of this new direction? Is this commitment important to you?
- What would you need to see from the CRA to show that they are meeting this commitment?
Does this change how you would interact with the CRA?
 - PROBE ON NOTIONS OF FAIRNESS, TRUST, HELPFULNESS AND PUTTING PEOPLE FIRST – otherwise

- Some of you (may have) mentioned complexity of the tax system or the way the CRA administers it –
 - can you tell me more about how you feel about how the complexity of the system impacts how fair you view the tax system?
 - And how do you see the CRA, are they fair in how they administer it?
- How would you see the CRA being more helpful? [Ease away from phone access, seeking areas of other considerations] What specifically could the CRA do to help businesses/ [Tis] you and your clients, deal with the complexity of the tax system?
- In what areas or to whom should additional support be provided?
- Have you ever heard of the CRA's Liaison Officer Service? [IF YES:] What do you think of this service?
- [IF SME used or TIs whose clients used] How helpful was this service?

Current Issues and Behaviour (15 Minutes)

Let's talk for a few minutes about tax filing.

- **(SME)** For your businesses' tax return, do you do it yourself, or do you have someone do it for you? If someone does it for you, who is it?
- **(Intermediary)** What are the biggest challenges you observe in dealing with small business owners when it comes to taxes? Are these challenges becoming more/less pronounced over time?
- **(SME)** What are your biggest challenges as a small business in dealing with CRA?
- **(Intermediary)** What do you think are the biggest challenges that face small businesses in dealing with CRA?

I would like to explore some of the issues/considerations about CRA online services for a few minutes.

- Do you use My Business Account or Represent a Client? What do you think of this online service?
- The CRA is looking at a single sign in system for those who use My Account, My Business Account, and the Represent A Client services. This means users will be able to login once to access all secure CRA services for which they are registered.
- The CRA is looking to call this single sign in page "My CRA Account":
 - i. How do you feel about the new name "My CRA Account" for everyone?
 - [Probe on what works/doesn't work for them]
 - What would you need to know before the change happens?

Integrity of the Tax System (20 Minutes)

As you know, the income tax Canadians pay is based on the amount of income they voluntarily disclose to the Government.

- Do you believe that most people you know follow tax rules, or not?

- How effective do you think CRA is at finding and addressing issues involving people not paying their fair share of taxes? Do you think CRA is better/worse than other developed countries' tax administration systems?
- [SMEs only]: If you suspected someone you knew of tax cheating, what is the likelihood you would report this person?
 - [IF UNLIKELY TO REPORT:] Why not?
 - [IF LIKELY TO REPORT:] Why would you report this person?
 - What if you were certain this person was tax cheating? Would you report him or her? Why/why not?
 - What circumstances would affect your decision to report someone who is cheating? PROBE: Amount of money involved, person related to you, how well you know the person, how long the cheating has been going on.
 - Would you know how to report someone who was cheating on their taxes?
- [TIs only]: Have you dealt with the CRA at all in the course of a client being audited? How was that experience?
 - [PROBE on complexity/hassle/interpretation of tax laws –
 - How could the CRA better support [SME] you / [TIs] your client through an audit?
 - How could CRA improve the experience?
- As you may know, there is something called the underground economy⁵. A good example of this is a company which does not charge sales tax for goods or services they sell.
 - Do you believe the CRA is effective in addressing this issue? What else could be done?

Underground Economy (20 minutes)

[Introduce thought bubble exercises] I would like to hand out a sequence of dialogues that I would like you to write out your thoughts on what the second person might say.

- Someone employed full time also rents out their camper on the side, but does not report these earnings on their tax return.
 - 1) One says – I earned some money last year renting out my trailer and [SME: wasn't thinking of paying / TI: don't want to pay] the \$500 I should owe on my tax return. What do you think? The other says – I think
 - 2) One says – I earned money last year renting out my trailer and [SME: wasn't thinking of reporting/ TI: don't want to pay] the \$2000 I should owe on my tax return. What do you think? The other says – I think
 - 3) One says – I earned good money last year renting out my trailer and [SME: wasn't thinking of reporting / TI: don't want to pay] the \$5000 I should owe on my tax return. What do you think? The other says – I think
- What kind of messages do you think would resonate with people to increase their perception that even a "little bit" of tax cheating can add up to a lot of money?

⁵ If necessary clarify difference between "black market = illegal business activity" versus "underground economy = legal business activity but not claimed under tax reporting"

Voluntary Disclosure [10 minutes]

[SME] If you happened to look back in your taxes and discover you should have paid another \$1,000 from two years ago, what would you do?

[Probe on motivations for anything that sounds like compliant behaviour versus “It’s the CRA’s problem to follow up” or similar]

[TI] If a client of yours came to you with some overlooked income from two years ago that would mean they owed another \$1,000, what would you do?

[Probe on motivations for anything that sounds like compliant behaviour versus “It’s the CRA’s problem to follow up” or similar]

Offshore Compliance (15 Minutes)

- Have you heard anything recently in the media about offshore tax havens? What did you hear?
- How do you feel about those individuals and companies who hide revenues offshore, in tax havens? Is this a big problem or a minor problem?
- Have you heard of any measures, tools or projects the CRA has put in place to stop individuals or companies from hiding their revenue abroad to avoid taxes?
- Do you believe the CRA is doing enough to stop such offshore non-compliance? What makes you say that?
- How could the CRA better address this question?

Conclusion (5 minutes)

[MODERATOR TO VISIT BACKROOM FOR ADDITIONAL QUESTIONS]

We have covered a lot of topics today and I really appreciate you taking the time and energy to come down here and give your opinion. Your input is very important and insightful!

- To conclude, I want to ask you whether you have any last thoughts that you want to share with the CRA.
- Don’t forget to see our host/hostess as you leave the room. He/she has an envelope for you.
- [FOR FIRST GROUP:] There is another group of participants waiting to come in. Please make sure you don’t discuss what we did in front of them.
- Don’t forget to take all your belongings and remove your name tag.
- Thank you very much and have a wonderful evening!

ARC – GUIDE DE DISCUSSION DÉFINITIF (PME/Intermédiaires) — 2020

Introduction (10 minutes)

- Remerciez les participants de s’être déplacés.
- Informez-les de la durée de la séance (2 heures).
- Soulignez le fait que la discussion est enregistrée et qu’il y a un miroir d’observation derrière lequel se trouvent des collègues (votre participation demeure anonyme, les observateurs n’ont aucune information personnelle à votre sujet, ils sont présents pour observer le modérateur et mieux comprendre le sujet discuté).
- Insistez sur le fait que les résultats sont entièrement confidentiels et qu’ils seront rapportés une fois compilés. Personne ne sera identifié. La participation est volontaire.
- Expliquez le rôle du modérateur : poser des questions, respecter le temps alloué, s’assurer que tous participent et faire preuve d’objectivité.
- Assurez les participants que le modérateur n’a pas de parti pris ni de connaissance particulière des sujets qui feront l’objet de la discussion.
- Expliquez le rôle des participants : nous ne vous demandons pas d’être des experts, vous n’avez pas à tous être d’accord, nous vous demandons d’exprimer vos opinions ouvertement et honnêtement et rappelez-vous qu’il n’y a pas de mauvaises réponses.
- SVP fermez ou mettez sous mode « silence » les téléphones cellulaires.
- Invitez les participants à se présenter, en ne donnant que leur prénom.

Impressions de l’ARC (25 minutes)

Ce soir, nous parlerons de l’ARC, c’est-à-dire de l’Agence du revenu du Canada.

L’Agence du revenu du Canada est l’agence du gouvernement fédéral qui est responsable, par exemple, de la perception de l’impôt sur le revenu, de l’administration de la TPS/TVH (ou taxe sur les produits et services) et du programme d’allocation canadienne pour enfants. Nous nous intéresserons ce soir aux échanges que vous avez avec l’ARC dans vos fonctions au sein de votre entreprise – nous parlerons à d’autres personnes concernant leurs échanges en tant que particuliers.

- Dans l’ensemble, quelles sont vos impressions à l’égard du régime fiscal du Canada?
- Et quelles sont vos impressions à l’égard de l’ARC, c’est-à-dire l’agence chargée de la mise en œuvre du régime fiscal et de la gestion de son fonctionnement?
- Qu’est-ce que l’ARC fait bien?
- En tant qu’organisation, qu’est-ce que l’ARC peut améliorer?
- Avez-vous le sentiment que l’ARC améliore certaines choses depuis les dernières années?
- L’Agence du revenu du Canada fait l’objet d’une transformation qui vise à faire en sorte que les gens se sentent comme des clients importants, plutôt que juste de simples numéros. L’Agence s’est engagée à réaliser la nouvelle vision, soit d’être juste, digne de confiance et au service des gens d’abord.
- Connaissez-vous cette nouvelle orientation? Ce nouvel engagement est-il important pour vous?
- Qu’est-ce que l’Agence doit faire pour démontrer qu’elle respecte cet engagement? Est-ce que cela changerait la façon dont vous interagiriez avec l’Agence?

- APPROFONDIR LES NOTIONS AFIN D'ÊTRE JUSTE, DIGNE DE CONFIANCE ET AU SERVICE DES GENS D'ABORD - autrement
 - Certains d'entre vous ont (peut-être) mentionné la complexité du régime fiscal ou de la façon dont l'Agence du revenu du Canada l'administre –
 - Selon vous, comment la complexité du système influence-t-elle la façon dont vous jugez l'équité du régime fiscal?
 - Pensez-vous que l'Agence l'administre de façon équitable?
 - Quel soutien supplémentaire l'Agence pourrait-elle apporter? [Remarque pour l'animateur : Éloignez-vous du sujet de l'accès téléphonique et concentrez-vous sur d'autres secteurs à prendre en compte] Qu'est-ce que l'Agence pourrait faire précisément pour vous aider à gérer la complexité du régime fiscal?
 - Dans quels secteurs ou à qui devrait-on fournir un soutien supplémentaire?
- Avez-vous déjà entendu parler du service des agents de liaison de l'ARC? [SI OUI :] Que pensez-vous de ce service?

Enjeux actuels et comportement (15 minutes)

Prenons quelques minutes pour discuter de la production des déclarations de revenus.

- **(PME)** En ce qui concerne la déclaration de revenus de votre entreprise, la remplissez-vous vous-même ou demandez-vous à quelqu'un de la remplir pour vous? Si quelqu'un la remplit pour vous, de qui s'agit-il?
- **(Intermédiaire)** Environ combien de déclarations de revenus remplissez-vous chaque année pour des petites entreprises?
- De quelle façon remplissez-vous et produisez-vous habituellement la déclaration de revenus de votre entreprise/de vos clients? Le faites-vous en format papier ou électronique? Pourquoi/Pourquoi pas?
- **(Intermédiaire)** Quels sont les plus grands défis que vous observez dans vos relations avec les propriétaires de petites entreprises en ce qui concerne les impôts? Ces défis sont-ils plus/moins grands avec le temps?
- **(PME)** Quels sont les plus grands défis, en tant que petites ou moyennes entreprises, dans vos relations avec l'ARC?
- **(Intermédiaire)** Selon vos observations, quels sont les plus grands défis auxquels font face les petites entreprises dans leurs relations avec l'ARC?

J'aimerais explorer pendant quelques minutes certaines questions/considérations à propos des services électroniques de l'ARC.

- Utilisez-vous Mon dossier d'entreprise ou Représenter un client? Si oui, que pensez-vous de ce service?

- L'Agence met en œuvre un système d'identification unique pour les personnes qui utilisent les services de Mon dossier, Mon dossier d'entreprise et Représenter un client⁶. Cela signifie que les utilisateurs seront en mesure d'ouvrir une seule session pour accéder à tous les services sécurisés de l'Agence auxquels ils sont inscrits.
 - L'Agence veut nommer cette page d'ouverture de session unique « Mon dossier de l'Agence » :
 - Que pensez-vous du nouveau nom « Mon dossier de l'Agence »?
 - [Cherchez à savoir auprès des participants ce qui leur convient ou ce qui ne leur convient pas]
 - Que devriez-vous savoir avant que le changement se produise?

L'intégrité du régime fiscal (20 minutes)

Comme vous le savez, l'impôt que les canadiens payent est basé sur le total des revenus divulgué volontairement au gouvernement.

- Croyez-vous que la plupart des gens que vous connaissez respectent les règles fiscales ou non?
- Selon vous, à quel point l'ARC est-elle efficace pour trouver les personnes qui ne paient pas leur juste part d'impôt et régler ces cas? Croyez-vous que l'ARC est meilleure/pire que les autorités fiscales des autres pays développés?
- Si vous suspectiez quelqu'un de pratiquer la fraude fiscale, quelle est la probabilité que vous signaliez cette personne?
 - [PEU DE PROBABILITÉ DE SIGNALER LA PERSONNE :] Pourquoi?
 - [PROBABILITÉ DE SIGNALER LA PERSONNE :] Pourquoi signaleriez-vous cette personne?
 - Que feriez-vous si vous étiez certain que cette personne pratiquait la fraude fiscale? La signaleriez-vous? Pourquoi oui/non?
 - Quelles circonstances affecteraient votre décision de signaler une personne qui fraude? SONDER : Montant d'argent en question, personne qui vous est liée, degré de connaissance de la personne, depuis combien de temps la fraude a lieu.
 - Sauriez-vous comment signaler une personne qui pratique la fraude fiscale?
- Comme vous le savez peut-être, il y a ce qu'on appelle l'économie clandestine⁷. Un bon exemple serait une société qui ne facture pas la taxe de vente pour des biens ou des services qu'elle vend.
 - À votre avis, est-ce un problème majeur ou mineur au Canada? Comment vous sentez-vous à cet égard? Feriez-vous affaire avec une telle société? Pourquoi oui ou pourquoi non?
 - Pensez-vous que l'ARC lutte efficacement contre ce problème? Que pourrait-on faire d'autre?

L'économie clandestine (20 minutes)

⁶Le service Représenter un client est un portail permettant aux fiscalistes d'accéder aux impôts de leurs clients et de prendre des mesures à leur égard.

⁷ Au besoin, précisez la différence entre « marché noir : activité commerciale illégale » et « économie clandestine : activité commerciale légale, mais non demandée dans la déclaration de revenus ».

[Présentez les exercices de bulles de pensée] Je vais vous distribuer une séquence de dialogues et j'aimerais que vous écriviez ce que vous pensez que la deuxième personne pourrait répondre.

- Un employé à temps plein loue également sa caravane, mais il ne déclare pas les gains provenant de la location dans sa déclaration de revenus.
 - 1) L'une des personnes dit : J'ai gagné un peu d'argent l'année dernière en louant ma caravane et je n'ai pas l'intention de payer les 500 dollars que je dois dans ma déclaration de revenus. Qu'en pensez-vous? L'autre dit – Je pense...
 - 2) L'une des personnes dit : J'ai gagné de l'argent l'année dernière en louant ma caravane et je n'ai pas l'intention de déclarer les 2 000 dollars que j'ai gagnés dans ma déclaration de revenus. Qu'en pensez-vous? L'autre dit – Je pense...
 - 3) L'une des personnes dit : J'ai gagné beaucoup d'argent l'année dernière en louant ma caravane et je n'ai pas l'intention de déclarer les 5 000 dollars que j'ai gagnés dans ma déclaration de revenus. Qu'en pensez-vous? L'autre dit – Je pense...
- Selon vous, quel type de messages trouverait un écho chez les gens pour qu'ils prennent davantage conscience que même une fraude fiscale mineure peut aboutir à une grosse somme d'argent?

Divulgence volontaire (10 minutes)

(PME) Si, par hasard, vous consultiez vos déclarations de revenus passées et que vous découvriez que vous auriez dû payer 1 000 dollars supplémentaires il y a deux ans de cela, que feriez-vous?

(Intermédiaire) Si l'un de vos clients vous informait d'un revenu oublié et que cela signifiait qu'il aurait dû payer 1 000 dollars supplémentaires en impôts il y a deux ans de cela, que feriez-vous?

[Posez des questions sur les motivations d'une personne qui a un comportement d'observation et sur celles d'une personne qui pense que « c'est le travail de l'Agence de faire un suivi » ou quelque chose de semblable]

Observation à l'étranger (15 minutes)

- Avez-vous récemment entendu parler dans les médias des paradis fiscaux à l'étranger? Qu'avez-vous entendu dire?
- Que pensez-vous de ces personnes et de ces sociétés qui dissimulent des revenus à l'étranger dans des paradis fiscaux? Est-ce un problème majeur ou mineur?
- Pensez-vous que l'ARC en fait assez pour enrayer ce type d'inobservation à l'étranger? Pourquoi?
- Avez-vous entendu parler de mesures, d'outils ou de projets que l'ARC a mis en place pour empêcher les personnes et les sociétés de dissimuler leurs revenus à l'étranger pour éviter de payer l'impôt?
- Comment l'ARC pourrait-elle mieux traiter cette question?

Conclusion (5 minutes)

[LE MODÉRATEUR VISITERA LA SALLE D'OBSERVATION POUR S'ASSURER QU'IL N'Y A PAS D'AUTRES QUESTIONS.]

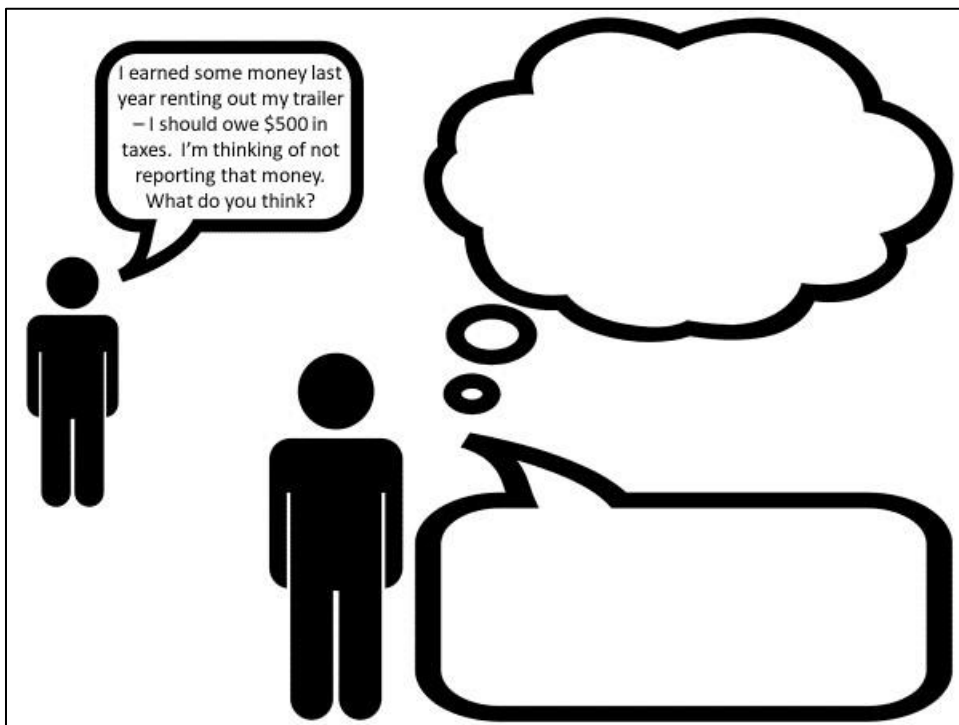
Nous avons couvert de nombreux sujets ce soir et j'apprécie réellement le temps et l'énergie que vous avez mis pour venir nous rencontrer et donner votre opinion. Vos commentaires sont très importants et apportent un éclairage nouveau.

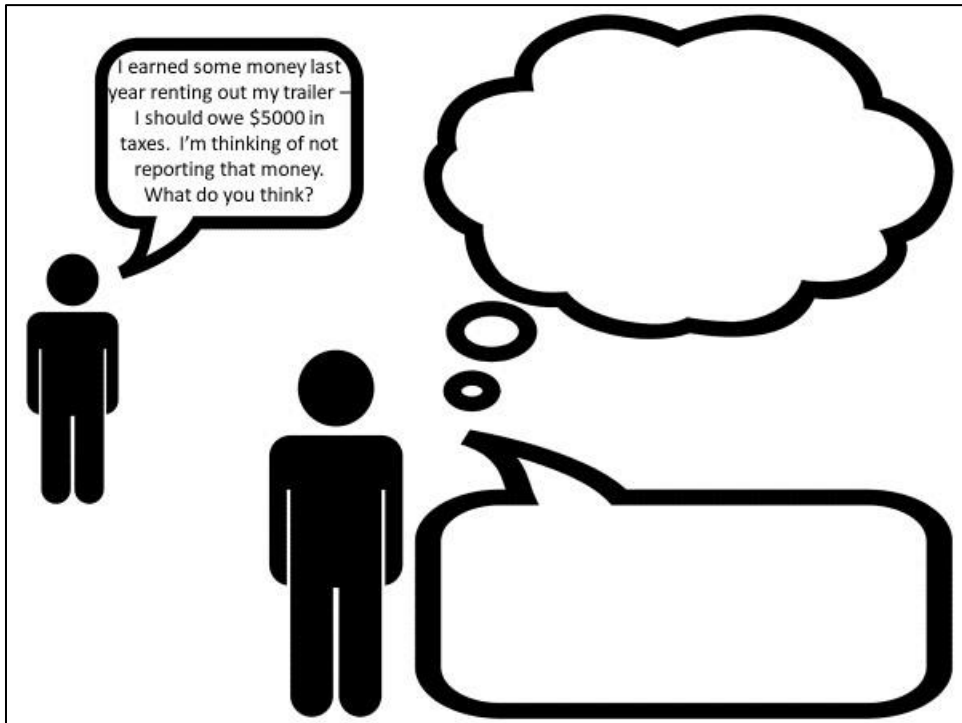
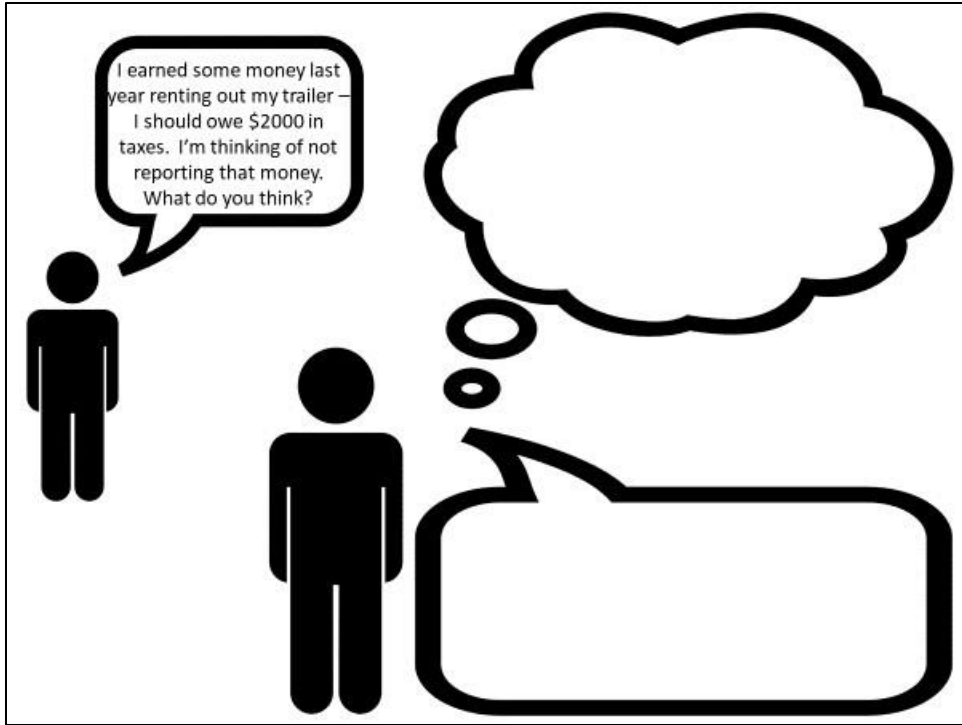
- En conclusion, j'aimerais vous demander si vous avez d'autres commentaires à formuler à l'Agence du revenu du Canada (ARC).
- N'oubliez pas d'aller voir notre hôte/hôtesse lorsque vous quittez la salle. Il/elle a une enveloppe pour vous.
- [POUR LE PREMIER GROUPE :] Il y a un autre groupe de participants qui attend pour entrer. Veuillez vous assurer de ne pas discuter de ce que nous avons fait devant eux.
- N'oubliez pas de prendre tous vos effets personnels et d'ôter votre porte-nom.
- Merci beaucoup et passez une très belle soirée!

Worksheets – General Public – English

Please rank the following from 1 to 7, with 1 being the most serious and 7 being the least serious.

- Speeding on the highway.
- Parking in a disabled parking spot without a permit.
- Filing an inaccurate tax return in order to avoid paying what you really owe.
- Paying cash for goods or services to avoid paying sales tax.
- Littering while driving.
- Taking money or equipment from a company you work for.
- Selling some jewelry and then filing an insurance claim saying it was stolen.

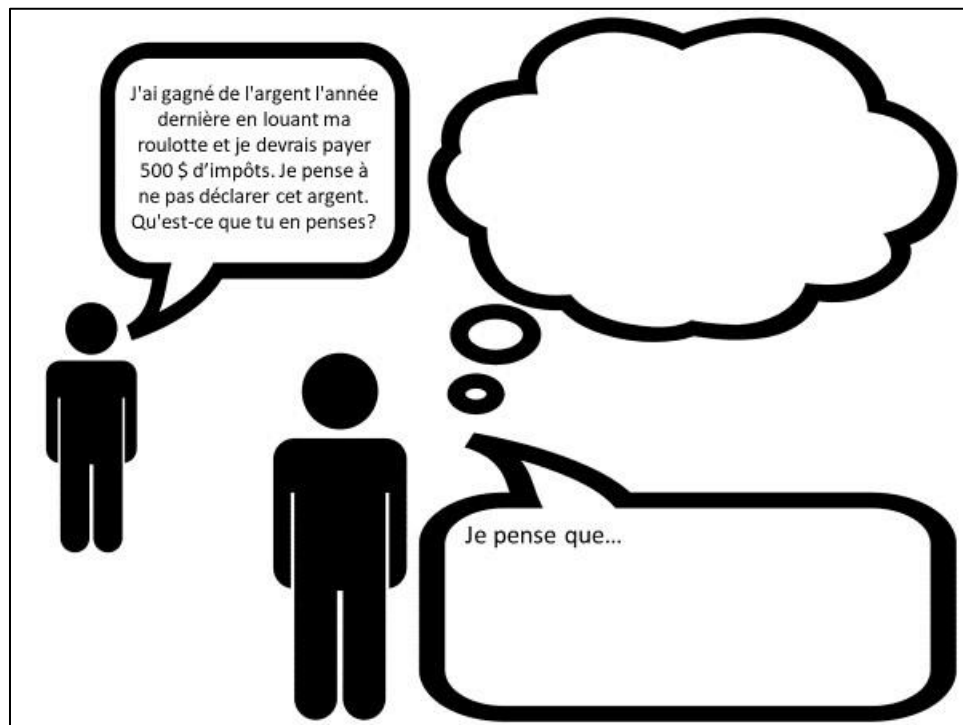


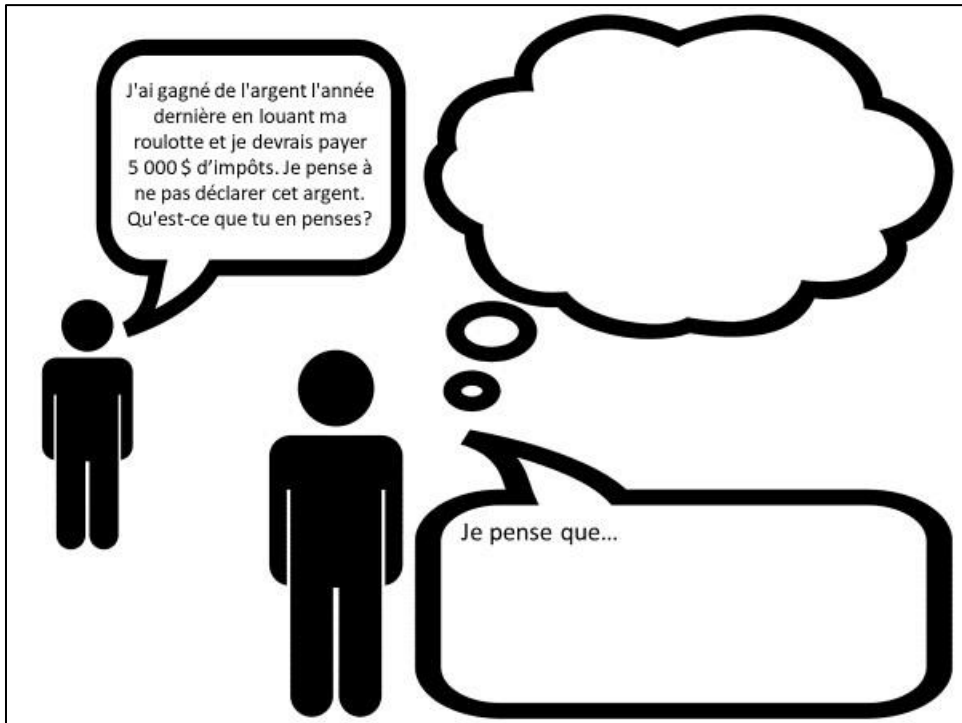
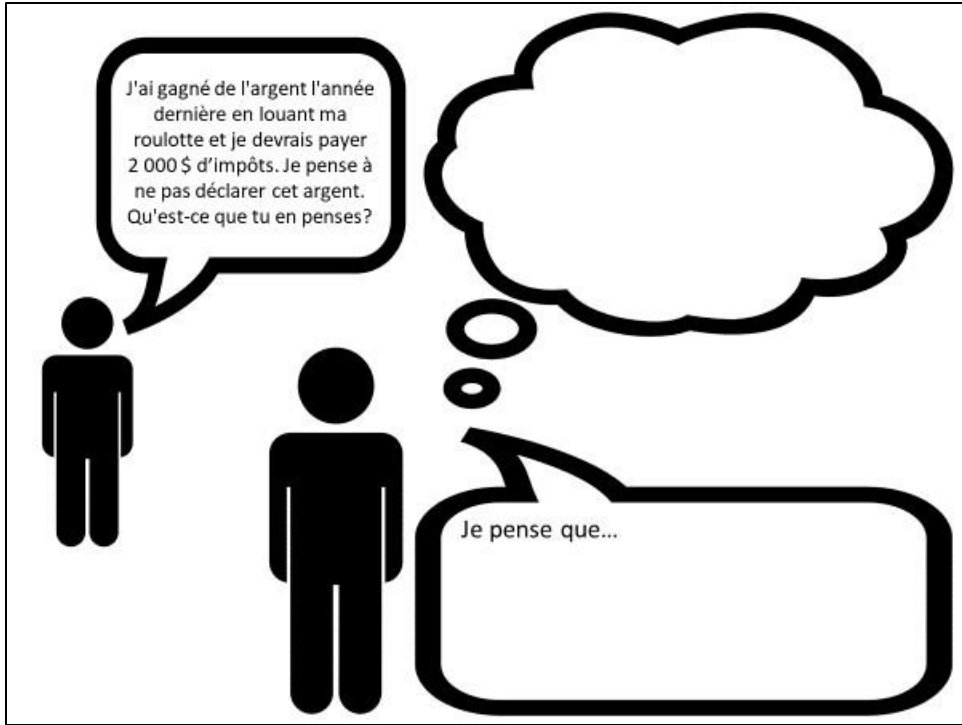


Worksheets – General Public – French

Veillez classer les éléments suivants de 1 à 7, 1 étant le plus grave et 7 le moins grave.

- Faire de la vitesse sur l'autoroute
- Se stationner sans permis dans une place de stationnement réservée aux personnes handicapées
- Produire sciemment sa déclaration de revenus de façon incorrecte afin d'éviter de payer ce qu'on doit réellement
- Payer pour des biens ou des services en argent comptant afin d'éviter la taxe de vente
- Jeter des déchets par la fenêtre lorsqu'on est en auto
- Prendre de l'argent ou de l'équipement d'une entreprise pour laquelle on travaille
- Vendre des bijoux et remplir une réclamation d'assurance en indiquant qu'ils ont été volés





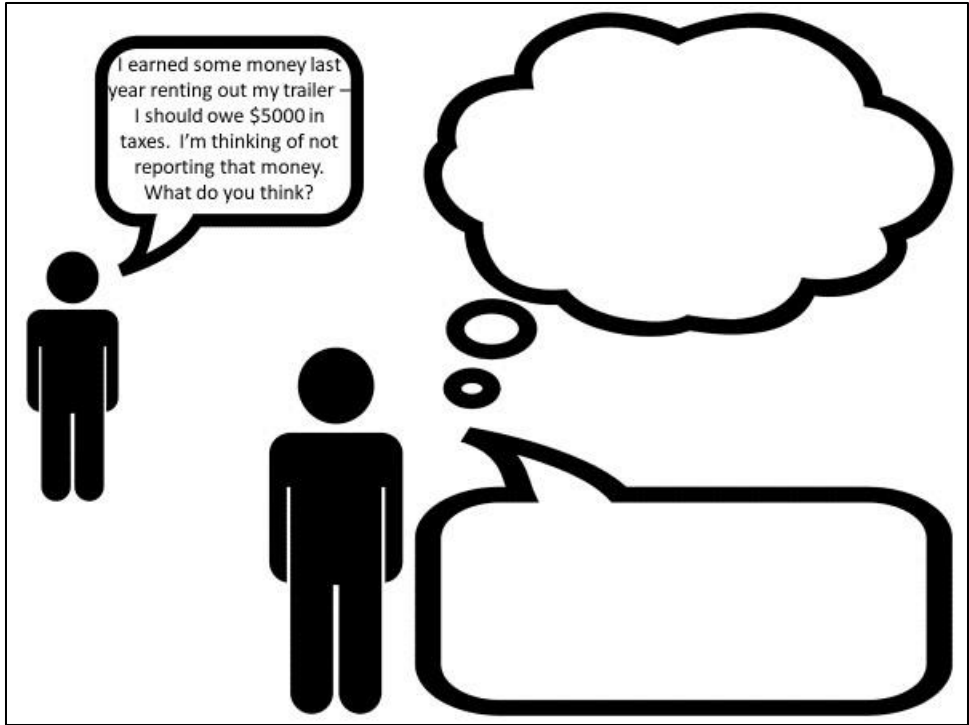
Worksheets – SME – English

I earned some money last year renting out my trailer – I should owe \$500 in taxes. I'm thinking of not reporting that money. What do you think?

This panel shows a person on the left with a speech bubble containing the text above. On the right, another person stands with a large empty speech bubble and a large empty thought bubble above their head, indicating a space for a response.

I earned some money last year renting out my trailer – I should owe \$2000 in taxes. I'm thinking of not reporting that money. What do you think?

This panel is identical in layout to the first, but the speech bubble text specifies a tax liability of \$2000 instead of \$500.



Worksheets – SME – French

J'ai gagné de l'argent l'année dernière en louant ma roulotte et je devrais payer 500 \$ d'impôts. Je pense à ne pas déclarer cet argent. Qu'est-ce que tu en penses?

Je pense que...

J'ai gagné de l'argent l'année dernière en louant ma roulotte et je devrais payer 2 000 \$ d'impôts. Je pense à ne pas déclarer cet argent. Qu'est-ce que tu en penses?

Je pense que...



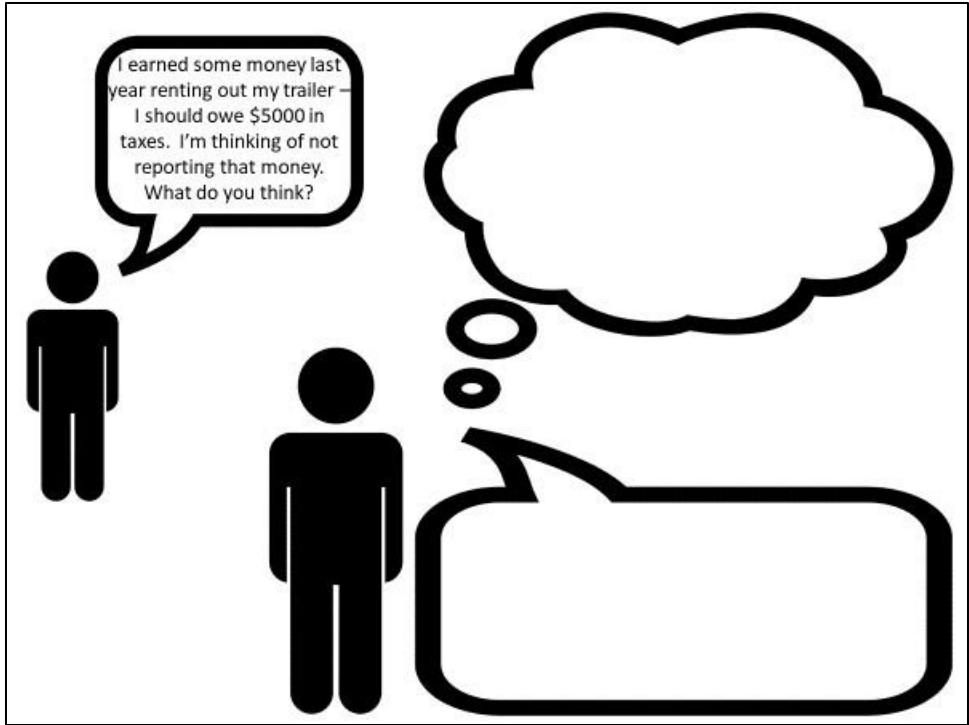
Worksheets – TI – English

I earned some money last year renting out my trailer – I should owe \$500 in taxes. I'm thinking of not reporting that money. What do you think?

This panel shows a person on the left with a speech bubble containing the text above. On the right, another person stands with a large empty speech bubble and a large empty thought bubble above their head, intended for the student's response.

I earned some money last year renting out my trailer – I should owe \$2000 in taxes. I'm thinking of not reporting that money. What do you think?

This panel is identical in layout to the first panel, but the speech bubble text specifies a tax liability of \$2000 instead of \$500.



Worksheets – TI – French

J'ai gagné de l'argent l'année dernière en louant ma roulotte et je devrais payer 500 \$ d'impôts. Je pense à ne pas déclarer cet argent. Qu'est-ce que tu en penses?

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Je pense que...

