2022–2023 ePayroll Public Opinion Research

Final Report

Prepared for the Canada Revenue Agency

Supplier Name: Nanos Research

Contract Number: CW2274121

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For more information on this report, please contact the Canada Revenue Agency at:
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This public opinion research report presents the results from both the quantitative and qualitative studies conducted by Nanos Research on behalf of the Canada Revenue Agency. Both research components featured a sample of adults from the general population who are in the workforce or looking to join/rejoin the workforce. The quantitative study was conducted online in English and in French between March 31 and May 28, 2023, while the in-person focus groups were held from May 27 – June 15, 2023.

Cette publication est aussi disponible en français sous le titre : Recherche sur l'opinion publique concernant la paie électronique de 2022-2023.

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Executive summary

A. Research Purpose and objectives

The Government of Canada has begun an initiative called ePayroll to develop a recommendation to modernize the way employers send payroll, employment and demographic information to government departments and agencies. The objective is to reduce the administrative burden for Canadian employers and streamline the delivery of government benefits and services. The initiative is being led by Canada Revenue Agency (CRA) in partnership with Employment and Social Development Canada and Treasury Board Secretariat – Office of the Chief Information Officer and is part of the government's Budget 2021 commitment to propose a near real-time solution to better service Canadian businesses.

The project will result in a costed implementation plan, including the following:

- A business case

- A transformation blueprint

- A project management framework

The first phase of the research at hand provided the CRA with a quantitative measure of public opinions and perceptions, while the second phase (qualitative) will complement the results from the quantitative phase and provides the CRA with better contextual information regarding public opinion towards the ePayroll solution. Both phases will inform strategic decision-making by helping to gauge the comfort level, biases and misconceptions Canadians have towards an ePayroll solution, as well as identify new challenges and opportunities that could impact Canadians.

The specific research objectives were as follows:

- Provide an understanding of how Canadians feel about an ePayroll solution in relation to privacy, user interface, experience, convenience and the clarity of information;
- Identify potential challenges related to accessibility and access;
- Gauge biases and misconceptions Canadians have towards an ePayroll solution;
- Identify potential challenges and opportunities related to the ePayroll solution;
- Provide key information to inform recommendations for the ePayroll solution, including related to communications and promotion of a solution in the future.

B. Methodology

Quantitative Methodology

The survey is comprised of 1,717 Canadians, between 18 and 65 years of age who are in the workforce or looking to join/rejoin the workforce. This sample of Canadians includes an oversample of 75 individuals in the Territories.

The survey sample was drawn from two sources:

1) the Nanos Probability Panel, which contains about 40,000 Canadians who were randomly recruited to join the panel by land and cell lines with live agents

2) a supplemental random recruitment of adults by land and cell lines to ensure coverage of the Territories

The resulting sample contains individuals who were all randomly recruited by telephone, thus allowing a margin of error to be associated with the research. All respondents self-administered the survey online.

The online survey was conducted between March 31 and May 28, 2023, in English and in French. The survey programming was tested extensively online in both languages. The detailed methodology can be found in Appendix A, and the questionnaire is provided in Appendix B.

The margin of error for a random survey of 1,717 Canadians connected to the workforce, between 18 and 65 years old is plus or minus 2.4 percentage points, 19 times out of 20 (95% confidence interval). It is important to note that the results for subgroups have a larger margin of sampling error than for the overall sample because of their smaller sample sizes. Also, the margin of sampling error is highest for questions where 50% of the respondents gave one answer and the other 50% gave another answer. The margin of sampling error decreases for questions where the observed percentage for a particular response approaches 0% or 100%.

Qualitative Methodology

The qualitative component of this research program featured in-person focus groups among Canadians, 18 to 65 years of age, connected to the workforce (excluding retirees or those permanently out of the workforce).

Focus groups were conducted in the following communities:
- Vancouver (two groups)
- Sudbury (two groups)
- Halifax (one group)
- Moncton (one group)
- Montréal (one group)
- Trois-Rivières (one group)
- Yellowknife (rural) (one group)
- Winnipeg (Indigenous Peoples) (one group)

The two (2) Quebec groups and one (1) Moncton group were conducted in French and the remainder were in English. Each session was up to 120 minutes in length.

Each group had between 4 and 10 participants, with 10 being recruited per group to achieve this target. A total of 79 participants attended the focus groups out of a total of 100 individuals recruited.

Readers should note that qualitative research is designed to reveal a rich range of opinions and interpretations rather than to measure what percentage of the target population holds a given opinion. These results must not be used to estimate the numeric proportion or number of individuals in the population who hold a particular

opinion because they are not statistically projectable. The focus group research will allow the CRA to gauge the views and gather in-depth insights from specific communities of interest.

For a detailed methodology, including the profile of participants, please see Appendix A.

C. Contract value

The total contract value was $200,111.17 (HST included).

Supplier name: Nanos Research
Public Work and Government Services Canada's contract number: CW2274121
Original contract date: 2023-02-16
For more information, contact the CRA at cra-arc.media@cra-arc.gc.ca.

D. Key findings by theme

Quantitative

The ePayroll project is a Government of Canada initiative to modernize how employers send payroll, employment and demographic information to government departments and agencies – with the end goal of reducing the administrative burden for Canadian employers and streamlining the delivery of government benefits and services. As such, themes covered in the survey range from personal work experiences (for example, experience with loss of pay, obtaining T4 slips and filing income taxes) to thoughts and attitudes towards a potential ePayroll service.

Interruption of earnings

- Two thirds of Canadians connected to the workforce (65%) report having experienced an interruption of earnings at some point during their work experience, which occurs when the employment ends or an employee leaves because of pregnancy, injury, illness, retirement, layoff, leave without pay, dismissal, adoption or compassionate care leave.

- Those who report having experienced at least one interruption of earnings are most likely to say that they last experienced this either more than five years ago (36%) or in the past twelve months (26%).

- Close to one in two Canadians connected to the workforce who have experienced an interruption of earnings report they applied for and received Employment Insurance (EI) (48%), while 43% report they did not apply for EI and 7% say they applied for but did not receive EI. Of those who received EI, one in three say they waited between three and four weeks (32%) for their first payment, while roughly a quarter report having waited more than four weeks (26%) or two weeks or less (22%).

- Only 1 in 10 who received EI report having worked part-time or full weeks while receiving EI payments during an interruption of earnings (13%), with adults in this segment more likely to say it was very or somewhat easy (47%) to calculate their hours and earnings rather than very or somewhat difficult (31%).

- Just over half of Canadians connected to the workforce report they have never changed employers during the calendar year (55%), while more than four in ten report they have (45%). Among those who report having changed employers during the calendar year, just over half say they did not ask for a T4 but received one (53%), while one in five report they asked for and received a T4 quickly (22%). Another 14% report they asked for a T4 and it took a long time to receive it.

Income tax preparation

- Nine in 10 Canadians connected to the workforce report they sent in a personal income tax return in the past year (90%), while 8% report they did not. Those who did not submit a tax return most often cite difficult personal circumstances as the reason (18%), followed by planning to file soon/waiting on someone or something (15%), the tax process being too confusing or complicated (11%) and missing documentation (11%).

- A majority of those who say they received help to file their most recent tax return report having used a professional tax preparer for help (80%) rather than a friend or family member (19%).

- More than 8 in 10 Canadians connected to the workforce report they are registered with the CRA's My Account online service (85%), while fewer say they are registered with Service Canada's My Service Canada Account (MSCA) (43%; 40% are not and 18% are unsure).

- Those who are registered with the CRA's My Account have a high level of satisfaction with the usefulness (77% very or somewhat satisfied), navigation (66%) and design of the service (64%), with the highest intensity of satisfaction given to the usefulness of the service. A similar trend emerges among those registered with Service Canada's MSCA when rating different elements of the service (71% usefulness; 63% navigation; 59% design).

The ePayroll project

- A majority of Canadians connected to the workforce report they had not heard of the Government of Canada's ePayroll project previously (93%), while just 7% of Canadians report they had.

- When asked to rate the positive or negative impact, a number of potential outcomes of an ePayroll service would have on their impressions of the initiative, respondents provide the highest intensity of positivity to the service reducing the need for them to report the same information to the government multiple times (83%), followed by streamlining the delivery of government benefits and services to Canadians (77%) and having digital access to their own ePayroll file and being able to use the information as valid "proof of income" (76%).

- Respondents were shown three statements and asked to rate to what extent each one is concerning or not to them with regard to the implementation of a potential ePayroll service. Opinions are rather split, with roughly 4 in 10 each who are either very/somewhat concerned or somewhat not/not at all concerned. However, Canadians connected to the workforce are much more likely to be very or somewhat concerned (45%) about having their payroll, employment or demographic information stored in a single system operated by the Government as opposed to multiple systems operated by multiple government departments than they are to be somewhat not concerned or not at all concerned about this (34%).

- In terms of how the government uses the ePayroll service impacts impressions of it, three quarters of Canadians connected to the workforce each say the following attributes would have a somewhat positive or very positive impact on their impression of the ePayroll initiative: if the information coordination improved government efficiency (76%), if the information coordination was done via secure channels (74%) or if accessing their information was done only on a "need to know" basis (73%).

- Canadians connected to the workforce are nearly five times more likely to feel that security and privacy of their personal data are most important to them (47%) rather than the convenience of having all their personal/employment data in one place and being able to access it whenever they like (10%). Just over 4 in 10 say these are of equal importance to them (42%).

- When asked to rate the importance of a number of potential features and benefits of the ePayroll service, having the ability to easily correct any errors they may find in their personal information (86%) and knowing that when they have to update their information they will tell the Government once and it will be updated across all departments (85%) emerge as being top of mind in importance, rated as being very/somewhat important by more than four in five. Being able to see their updated payroll information throughout the year (56%) and the government having the capacity to pre-fill certain data fields in commonly used forms (54%) are seen as comparatively less important than the other potential features and benefits.

- Canadians connected to the workforce are eight times more likely to strongly or somewhat agree (80%) rather than strongly or somewhat disagree (8%) with the statement "I would want my employer to get my consent before they share my information with the Government of Canada" when asked to rate their agreement with a number of statements about the ePayroll initiative. Close to two thirds of Canadians connected to the workforce each strongly or somewhat agree with the statements "I think the ePayroll service has the potential to benefit everyday Canadians like myself" (67%) or "The Government of Canada should develop/implement an ePayroll service. That is, an upgraded service that would better coordinate Canadians' payroll, employment and demographic information" (64%). There is a lower intensity of agreement regarding trusting the Government of Canada to keep their personal information secure (43%).

Qualitative

The ePayroll project is a Government of Canada initiative to modernize how employers send payroll, employment and demographic information to government departments and agencies – with the end goal of reducing the administrative burden for Canadian employers and streamlining the delivery of government benefits and services. The qualitative component of the research program seeks to complement the results from the quantitative phase and provide the CRA with better contextual information regarding public opinion towards the ePayroll solution. As such, themes covered in the qualitative research program include awareness of the ePayroll initiative, opportunities and concerns related to the ePayroll initiative, ideas for an ePayroll user platform, and recommendations and communications.

Awareness and understanding of an ePayroll solution

- Most participants had not heard of the ePayroll initiative prior to the focus groups. On average, impressions of the ePayroll initiative were largely positive. Their impressions were influenced by the benefits of streamlining payroll information and improved accessibility, as well as concerns about security and privacy, uncertainty about implementation and the need for more information.

- Some found the concept clear and straightforward, while others felt it was vague due to the lack of details. Participants wanted more information about how the system would work, data sharing, security measures and the impact on employers and small businesses to form a clearer opinion. Additional visual aids or flowcharts were suggested to improve understanding.

Opportunities and concerns related to the ePayroll initiative

- Positive elements related to the ePayroll initiative identified by participants included the streamlining of payroll information, improved accessibility and time-saving benefits. Participants believed the initiative could free up accounting departments from extensive paperwork, lead to more accurate and up-to-date information and potentially result in cost savings for businesses. Moreover, they saw benefits in terms of faster processing times for employment-related matters and improved detection of errors or fraud. On the flip side, however, participants mentioned negatives such as data security and privacy issues as top concerns, especially related to potential breaches and unauthorized access to sensitive information. Other negative factors mentioned included the burden on employers for regular data entry, potential job losses due to automation and the impact on small businesses.

- Regarding accessing payroll information such as T4s and Records of employment (ROE), participants generally rated their ability to currently access this information quite positively. They mentioned using various methods such as employer-provided portals, CRA accounts, email and paper documents to access this information. However, some participants faced difficulties, such as technical issues, long wait times and limited access after leaving their employer.

- Participants generally agreed that an ePayroll service would improve their ability to access payroll information. They expressed openness to the idea but highlighted concerns such as technical challenges, data accuracy and reliance on employers to provide accurate information. Participants saw potential benefits for employers, employees and the government, including improved efficiency, accuracy and accessibility of payroll information.

- While participants were generally comfortable with the idea of using a potential Government of Canada portal to access payroll information, some expressed uncertainties about privacy and security. Trust in the government varied among participants, with some mentioning positive experiences with government portals and others expressing concerns about potential security breaches. Many noted they trusted the government more than other organizations in the private sector to store their sensitive and personal information. Participants also identified several barriers and potential challenges for the ePayroll initiative, including issues related to technology, data accuracy, cost, accessibility and resistance to change.

Ideas for an ePayroll user platform

- Participants envision the ePayroll tool as a secure portal accessible on a desktop computer, with the possibility of a mobile app option for smartphone users. The tool should allow users to access employment-related information, such as T4 forms, pay stubs and ROEs.

- Participants emphasized the importance of easy navigation, a search function and a chat or support feature to assist users. Considerations for designing the tool included accessibility with multiple language options and accommodations for people with vision impairments. Other suggestions included FAQs, user testing and robust security and privacy features. Important features highlighted by participants included ease of access, the ability to update personal information, integration with existing government platforms and the implementation of two-factor authentication for added security.

Recommendations and communications

- Participants had mixed impressions of the term "ePayroll." Some viewed it positively, associating it with the convenience of electronic access to payroll information and process streamlining. However, many participants had negative or neutral impressions, with a number of them saying the term was catchy but the system described was not actually a payroll system and others finding the term confusing and limited in representing the broader scope of the initiative. They suggested changing the name to better reflect the purpose and avoid misunderstandings.

- Participants recommended integrating the initiative with existing platforms, conducting thorough user testing, providing adequate training / support and ensuring user-friendliness and security during development and implementation. They also advised a phased approach to the implementation, starting with a smaller region before a nationwide rollout.

- For effective communication with the general public, participants said the Government of Canada should emphasize convenience, efficiency, transparency and security. They said clear messages about the initiative's benefits and purpose should be shared through various channels, such as TV, social media, emails and traditional mail, to reach different audiences effectively. In general, participants stressed the importance of addressing concerns, prioritizing user needs and ensuring clear communication to achieve widespread acceptance and success of the ePayroll initiative in Canada.

E. Political neutrality statement and contact information

This certification is to be submitted with the final report submitted to the Project Authority.

I hereby certify, as a Representative of Nanos Research, that the deliverables fully comply with the Government of Canada political neutrality requirements outlined in the Government of Canada's Policy on Communications and Federal Identity and Directive on the Management of Communications. Specifically, the deliverables do not include information on electoral voting intentions, political party preferences, party standings with the electorate, or ratings of the performance of a political party or its leaders.

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Detailed Results

Research Purpose and Objectives

The Government of Canada has begun an initiative called ePayroll to develop a recommendation to modernize the way employers send payroll, employment and demographic information to government departments and agencies. The objective is to reduce the administrative burden for Canadian employers and streamline the delivery of government benefits and services. The initiative is being led by Canada Revenue Agency (CRA) in partnership with Employment and Social Development Canada and Treasury Board Secretariat – Office of the Chief Information Officer and is part of the government's Budget 2021 commitment to propose a near real-time solution to better service Canadian businesses.

The project will result in a costed implementation plan, including the following:

- A business case

- A transformation blueprint

- A project management framework

The ePayroll project team has been and will continue to consult with a variety of government departments, businesses and employers, employees, stakeholder groups and associations and payroll software and service providers throughout the project. These stakeholders will help the project team identify challenges and opportunities, as well as identify features they would like to see in the solution.

A key part of this phase includes public opinion research (POR), with employed Canadians, which supports the CRA's People First approach. The feedback from this POR will provide the project team with valuable insight and support decision-making as the ePayroll project continues to evolve. Conducting the research during the development stage of the plan will enable individuals with various backgrounds across Canada to have the chance to share their views.

The broader consultation on ePayroll includes several components which will influence the design of the eventual solution(s), including consulting with stakeholders such as industry associations, payroll software providers and vendors, academics and payroll professional experts. In December 2022, the CRA began consultations with employers of all sizes, Indigenous employers and businesses and is also interested in obtaining the views of Canadians at large.

The overall objective of the research was to help inform recommendations for a potential ePayroll solution, as well as inform future communications plans and strategies for promoting the ePayroll solution if one is implemented in the future.

The first phase of the research at hand provided the CRA with a quantitative measure of public opinions and perceptions, while the second phase (qualitative) will complement the results from the quantitative phase and provides the CRA with better contextual information regarding public opinion towards the ePayroll solution. Both phases will inform strategic decision-making by helping to gauge the comfort level, biases and misconceptions Canadians have towards an ePayroll solution, as well as identify new challenges and opportunities that could impact Canadians.

The specific research objectives were as follows:

- Provide an understanding of how Canadians feel about an ePayroll solution in relation to privacy, user interface, experience, convenience and the clarity of information;
- Identify potential challenges related to accessibility and access;
- Gauge biases and misconceptions Canadians have towards an ePayroll solution;
- Identify potential challenges and opportunities related to the ePayroll solution;
- Provide key information to inform recommendations for the ePayroll solution, including related to communications and promotion of a solution in the future.

Target Population

Both the quantitative and qualitative research programs features Canadians between 18 and 65 years of age who are in the workforce or looking to join/re-join the workforce. For the quantitative segment, the sample of Canadians includes an oversample of 75 individuals in the Territories.

The survey sample was drawn from two sources:

1) the Nanos Probability Panel, which contains about 40,000 Canadians who were randomly recruited to join the panel by land- and cell-lines with live agents

2) a supplemental random recruitment of adults by land- and cell-lines to ensure coverage of the Territories

The resulting sample contains individuals who were all randomly recruited by telephone, thus allowing a margin of error to be associated with the research. All respondents self-administered the survey online.

For the qualitative research, participants were recruited online from panels and were administered the recruiting screener online (See Appendix C). Only those who qualified were invited to participate in the group discussions. Each group had between 4 to 10 participants (target of 6 to 8), with 10 being recruited per group to achieve this target. A total of 79 participants attended the focus groups out of a total of 100 individuals recruited.

Notes for the Reader:

This report begins with an executive summary outlining key findings and conclusions, followed by a detailed analysis of both the quantitative and qualitative results. A detailed set of "banner tables" is provided under separate cover; this presents results for all online survey questions by key segments such as region, age and gender.

The quantitative results are expressed as percentages unless otherwise noted. Base size is the total sample of n=1,717 unless otherwise specified.

The target sample was Canadians, between 18 and 65 years of age who are in the workforce or looking to join/rejoin the workforce. Throughout the report, including the key findings, respondents are referred to as "Canadians connected to the workforce."

Detailed findings are presented in the sections that follow. Overall results are presented in the main portion of the narrative and are typically supported by graphic or tabular presentation of results. Results for the proportion of respondents in the sample who either said "don't know" or did not provide a response may not be indicated in the graphic representation of the results in all cases, particularly where they are not sizable (for example, 10% or less). Net results cited in the text may not exactly match individual results shown in the charts due to rounding.

Key demographic patterns of interest are described throughout the report, in the following order: gender, age, province/territory, employment status, income, education, and experience with interruption of earnings. Only demographic differences that are significantly different based on the margin of error of plus or minus 2.4 percentage points (95% confidence interval) are presented. It is important to note that the results for subgroups have a larger margin of sampling error than for the overall sample because of their smaller sample sizes. Also, the margin of sampling error is highest for questions where 50% of the respondents gave one answer and the other 50% gave another answer. The margin of sampling error decreases for questions where the observed percentage for a particular response approaches 0% or 100%.

Details of the methodology and sample characteristics can be found in Appendix A. The final survey instrument can be found in Appendix B.

Quantitative Research Findings

A. Interruption of earnings

Experienced interruption of earnings

Two in three Canadians connected to the workforce report having previously experienced an interruption of earnings (65%), while a third say they have not (35%).

Table 1. Interruption of Earnings

Base: All respondents (n=1,717)

Experiencing interruption of earnings	Total (n=1,717)
Yes	65%
No	35%

Q1 – Thinking about your work experience, have you ever faced an interruption of earnings? An interruption of earnings, or loss of pay, happens when the employment ends or an employee leaves because of pregnancy, injury, illness, retirement, layoff, leave without pay, dismissal, adoption, or compassionate care leave.

Gender

- Women are more likely to report having experienced an interruption of earnings (72%) than men (58%).

Age

- Younger Canadians connected to the workforce (18 to 34) are less likely to report they have experienced an interruption of earnings (57%) than those 55 to 65 (67%).

Province/Territory

- Those in the Territories are more likely to report they have experienced an interruption of earnings (82%) compared to national results (65%).

Employment status

- Self-employed individuals are more likely to report having experienced an interruption of earnings (80%) than results at the national level (65%).

Length of time since most recent interruption of earnings

Canadians connected to the workforce who report they have experienced an interruption of earnings most often say they last experienced this either more than five years ago (36%) or in the past twelve months (26%).

Table 2. Time since last interruption of earnings

Base: Experienced an interruption of earnings (n=1,157)

Period of time	Total (n=1,157)
In the past 12 months	26%
More than 1 year ago – Less than 2 years ago	12%
More than 2 years ago – Less than 3 years ago	15%
More than 3 years ago – Less than 5 years ago	11%
More than 5 years ago	36%
I don't remember	1%
Prefer not to answer	<1%

Q2 – [IF YES TO Q1] How long ago did you most recently experience an interruption of earnings? Was it...

Age

- Younger adults who have experienced an interruption of earnings are more likely to report they most recently experienced one in the last year (39% of those aged 18 to 34) compared to those aged 35 to 54 (21%) or 55 to 65 (19%). A greater proportion of older individuals, in turn, are more likely to report they last experienced an interruption of earnings more than five years ago (35 to 54: 42%; 55 to 65: 46%) than those 18 to 34 (19%).

Income

- Low-income Canadians (under $40K) who have experienced an interruption of earnings are more likely to report they most recently experienced one in the last year (41%) compared to those in the highest income cohort (over $100K:19%) or Canadians connected to the workforce overall (26%) and are less likely to say they experienced this more than five years ago (18%; 45% of high-income individuals).

Reported collection of Employment Insurance (EI) during interruption of earnings

Among Canadians connected to the workforce who report they experienced an interruption of earnings, just under half (48%) report they applied for and received Employment Insurance (EI), while 43%report they did not apply for EI. Seven per cent report they applied for but did not receive EI.

Table 3. Reported collection of EI

Base: Experienced an interruption of earnings (n=1,157)

Application for/collection of EI	Total (n=1,157)
Yes, I applied for and received EI	48%
No, I did not apply for or receive EI	43%
No, I applied for EI, but did not receive it	7%
Not sure/Don't remember	2%
Prefer not to answer	<1%

Q3 – [IF YES TO Q1] During this time, did you receive Employment Insurance (EI)?

Province

- Residents of Atlantic Canada connected to the workforce are less likely to say they did not apply for or receive EI (27%) than the national average (43%).

Employment status

- Compared to the national results (48%), those who are self-employed are less likely to report they applied for and received EI (31%).

Length of time waited to receive Employment Insurance (EI)

Among those who say they received EI during an interruption of earnings, a third say they waited between three and four weeks (32%), while a quarter waited more than four weeks (26%). Two in ten waited two weeks or less (22%). The remaining 20% say they are not sure or do not remember how long they waited.

Table 4. Length of time before receiving EI

Base: Applied for and received Employment Insurance (n=554)

Length of time waited	Total (n=554)
2 weeks or less	22%
Between 3-4 weeks	32%
More than 4 weeks	26%
Not sure/Don't remember	20%

Q4 – [IF YES TO Q3] How long did you wait for your first payment?

Status of employment while receiving Employment Insurance (EI)

Most Canadians surveyed who reported receiving EI during an interruption of earnings say that they did not work part-time of full-time weeks while receiving EI payments (84%), while just over one in ten report that they did (13%).

Table 5. Working while receiving EI

Base: Applied for and received Employment Insurance (n=554)

Employment status	Total (n=554)
Yes	13%
No	84%
Not sure/Don't remember	3%
Prefer not to answer	<1%

Q5 – [IF YES TO Q3] Did you work part-time or full weeks while you were receiving EI payments?

Ease of calculating hours worked while receiving Employment Insurance (EI)

Canadians connected to the workforce who report having worked part-time or full weeks while receiving EI payments during an interruption of earnings are more likely to say it was very or somewhat easy (47%) to calculate their hours and earnings rather than very or somewhat difficult (31%). Another 17% say it was neither easy nor difficult.

Table 6. Difficulty of calculating hours/earnings

Base: Worked part-time or full weeks while receiving Employment Insurance (n=72)

Difficulty level	Total (n=72)
Very easy/Somewhat easy	47%
Neutral	17%
Very difficult/Somewhat difficult	31%
Not sure/Don't remember	5%

Q6 – [IF YES TO Q5] You indicated that you worked part-time or full weeks while you were receiving EI payments. Please indicate how difficult or easy it was for you to calculate your hours and earnings based on a Sunday to Saturday calendar week.

Change of employer during calendar year

Just over half of Canadians connected to the workforce report they have never changed employers during the calendar year (55%), while 45% report they have.

Table 7. Changing employers during calendar year

Base: All respondents (n=1,717)

Reported change in employers	Total (n=1,717)
Yes	45%
No	55%
Prefer not to answer	<1%

Q7– Have you ever changed employers during the calendar year (January to December)?

Province

- Adults living in Quebec are less likely to report changing employers during the calendar year (27%) compared to the national average (45%).

Experience receiving T4 from former employer

For most Canadians who report a change in employers during the calendar year, a T4 was received without having to ask for it (53%). Just over one in five report they asked for and received a T4 quickly (22%) and 14% report they asked for a T4 and it took a long time to receive it.

Very few report they either asked for and didn't receive a T4 (1%) or did not ask for nor receive a T4 (3%).

Table 8. Experience getting T4 slip from former employer

Base: Respondents who have changed employers during the calendar year (n=794)

Experience getting T4 slip	Total (n=794)
I did not ask for a T4 but received one	53%
I asked for and received the T4 quickly	22%
I asked for the T4 but it took a long time to receive it	14%
I did not ask for or receive the T4	3%
I asked for the T4 but I did not receive it	1%
Not sure/Can't remember	6%
Prefer not to answer	<1%

Q8– [IF YES TO Q7] When you changed employers, which of the following best describes your experience with regard to getting a T4 slip from your former employer?

B. Income tax preparation

Reported submission of personal income tax return in the past year

Nine in ten Canadians connected to the workforce report they sent in a personal income tax return in the past year (90%), while 8% report they did not.

Table 9. Reported submission of personal income tax return

Base: All respondents (n=1,717)

Submitting personal income tax return	Total (n=1,717)
Yes	90%
No	8%
Don't know	2%

Q9 – Have you sent in a personal [QUEBEC ONLY: federal] income tax return in the past year?

Income

- High-income Canadians connected to the workforce (over $100K) are more likely to report having sent in a personal income tax return in the past year (94%) than low-income (under $40K) individuals (79%).

Reason for not filing personal income tax return

When asked which reason best describes why they did not file a personal income tax return in the past year, just under a fifth of those who did not file a tax return cite difficult personal circumstances (18%). Another 15% say they are planning to file soon/are waiting on someone or something, while about one in ten feel the tax process is too confusing or complicated (11%) or say that they are missing documentation (11%).

Table 10. Reason for not filing tax return in past year

Base: Respondents who say they did not submit a personal income tax return (n=135)

Reason for not filing	Total (n=135)
Difficult personal circumstances	18%
Planning to file soon/waiting on someone or something	15%
Tax process is too confusing/complicated	11%
I was missing documents	11%
I'm afraid I'll owe the government money	9%
I did not feel like it	8%
I can't afford to go to a professional	5%
Just haven't gotten around to it yet/busy/lack of time	4%
Non-resident/no legal address	3%
Cannot afford fee to file online	1%
Technical difficulties with online software	1%
Other	4%
None of the above	12%

Q10 – [IF NO TO Q9] You indicated that you did not file a personal income tax return in the past year. Which of the following reasons best describes why this is so? Select one response only. [RANDOMIZE]

Method of preparing most recent tax return

Respondents who report having filed a personal tax return in the past year are split in terms how they prepared their last tax return, with 50% saying they prepared it on their own and 50% saying they received help to prepare it.

Table 11. Help filing previous tax return

Base: Respondents who say they submitted a personal income tax return (n=1,564)

Method of preparing tax return	Total (n=1,564)
Prepared on my own	50%
Received help	50%

Q11. [IF YES TO Q9] Did you prepare your last tax return on your own, or did you receive help from someone else? If you used a tax software, that is considered preparing on your own.

Age

- Younger Canadians (aged 18 to 34) are more likely to report they prepared their most recent tax return on their own (54%) than those aged 55 to 65 (44%) significantly and less likely to report they received help (46%; 56% of those aged 55 to 65).

Province

- A greater proportion of residents in Quebec who report having filed a personal income tax return in the past year say they received help (59%) compared to the national average (50%).

Employment status

- Self-employed Canadians are more likely to report they received help (66%) than Canadians connected to the workforce overall (50%) and less likely to say they prepared on their own (34%; 50% overall).

Income

- Low-income Canadians (under $40K) connected to the workforce are less likely to report they filed their most recent tax return on their own (35%) than the national average (50%).

Where help preparing income tax return was received

A majority of those who say they received help when preparing their most recent income tax return report turning a professional tax preparer or accountant (80%), while one in five report they received help from a friend or family member (19%).

Table 12. Who provided help filing tax return

Base: Respondents who say received help when preparing a personal income tax return (n=785)

Source of help	Total (n=785)
Friend/family member	19%
Professional tax preparer/accountant (includes companies such as H&R Block)	80%
Volunteer program to help people with their tax returns	1%
Turbo Tax	<1%

Q12 – [IF SELECTED RECEIVED HELP IN Q11] From whom did you get help? [RANDOMIZE]

Age

• Younger Canadians (aged 18 to 34) are more likely to report they received help from a friend or family member (27%) than those 35 to 54 (16%) or 55 to 65 (13%) and are in turn less likely to seek help from a professional (72%; 83% of those aged 35 to 54; 85% of those aged 55 to 65).

Method of submitting most recent income tax return

More than nine in ten of those who report having submitted a personal income tax return in the past year claim to have submitted the return online (94%), while very few in contrast say they did so by mail (4%).

Table 13. Method of submitting last tax return

Base: Respondents who say they submitted a personal income tax return (n=1,564)

Method	Total (n=1,564)
Online (includes e-file and NETFILE)	94%
By mail	4%
Some other way	1%
Don't know/prefer not to say	2%

Q13 – [IF YES TO Q9] How was your last tax return sent in? [ROTATE TOP TWO RESPONSES]

CRA My Account registration

More than eight in ten Canadians surveyed say they are registered with the CRA's My Account online service (85%), while 10% report they are not and 5% say they don't know.

Table 14. Registered with CRA My Account

Base: All respondents (n=1,717)

Registration status	Total (n=1,717)
Yes	85%
No	10%
Don't know	5%

Q14 – Are you registered with the Canada Revenue Agency's My Account online service? My Account is an online service that allows you to track your refund, view or change your return, check your benefit and credit payments, view your RRSP limit, set up direct deposit, and receive online mail among other things.

Satisfaction with CRA My Account features

Registered users of CRA's My Account service have a high level of satisfaction with the usefulness, navigation and design of the online platform, with the highest intensity of satisfaction given to the usefulness of the service.

Table 15. Satisfaction with My Account features

Base: Respondents who are registered with CRA My Account (n=1,460)

Feature (n=1,460)	Very/Somewhat satisfied	Neither	Very/Somewhat dissatisfied	Don't know
Usefulness	77%	10%	10%	3%
Navigation	66%	13%	19%	3%
Design	64%	17%	16%	3%

Q15-17 – [IF YES TO Q14] Please rate to what extent you are satisfied or dissatisfied with the following features of CRA's My Account online services. [RANDOMIZE]

Service Canada MSCA registration

Roughly two in five Canadians connected to the workforce report they are registered (43%) with Service Canada's MSCA, while nearly as many say that they are not (40%). Just under one in five say they don't know if they are registered (18%).

Table 16. Registered with Service Canada MSCA

Base: All respondents (n=1,717)

Registration status	Total (n=1,717)
Yes	43%
No	40%
Don't know	18%

Q18 – Are you registered with Service Canada's My Service Canada Account (MSCA)? MSCA is a secure online portal, which allows you to view and update your information for Employment Insurance (EI), Canada Pension Plan (CPP), Canada Pension Plan disability and Old Age Security (OAS).

Province

- Registration with Service Canada's MSCA service is particularly prevalent among residents in Quebec (55%) compared to the national average (43%).

Satisfaction with Service Canada's MSCA features

Registered users of Service Canada's MSCA also rank the service's features favourably, with the usefulness of the service receiving the top satisfaction score, followed by the navigation and the design of the service.

Table 17. Satisfaction with Service Canada's MSCA features

Base: Respondents who are registered with Service Canada's MSCA (n=734)

Feature (n=734)	Very/Somewhat satisfied	Neither	Very/Somewhat dissatisfied	Don't know
Usefulness	71%	13%	13%	3%
Navigation	63%	14%	20%	4%
Design	59%	18%	20%	4%

Q19-21 – [IF YES TO Q18] Please rate to what extent you are satisfied or dissatisfied with the following features of Service Canada's My Service Canada Account online services. [RANDOMIZE]

C. The ePayroll project

Awareness of ePayroll project initiative

More than nine in ten Canadians connected to the workforce report they had not heard of the Government of Canada's ePayroll project initiative previously (93%), while only 7% report they had.

Table 18. Awareness of ePayroll project initiative

Base: All respondents (n=1,717)

Awareness	Total (n=1,717)
Not heard	93%
Heard	7%

Q22 – Before today, had you heard or not heard of the Government of Canada's ePayroll project initiative?

Province

- Quebec residents are twice as likely to report having heard of the ePayroll project previously (14%) compared to the national average (7%).

Impressions of the ePayroll service based on the potential outcomes of the initiative

When asked to rate the positive or negative impact a number of potential outcomes of an ePayroll service would have on their impressions of the initiative, reducing the need for Canadians to report the same information to the government multiple times is top ranked, with 83% saying this has a positive impact on their impression. Streamlining the delivery of government benefits and services to Canadians (77%) and having digital access to their own ePayroll file and being able to use the information as valid "proof of income" (76%) are rated as having a positive impact by another three-quarters.

Table 19. Impact of potential outcomes on impressions

Base: All respondents (n=1,717)

Potential outcome (n=1,717)	Very/Somewhat positive	Neutral	Very/Somewhat negative	Don't know
Reducing the need for **you** to report the same information to the Government multiple times. For example, reporting a change of address once and knowing it will be updated across government departments	83%	10%	7%	1%
Streamlining the delivery of government benefits and services to Canadians	77%	13%	8%	2%
Having digital access to your own ePayroll file and being able use this information as a valid 'proof of income' to assist with things like credit applications, qualifying for a loan/mortgage, or signing a lease for an apartment or car.	76%	13%	10%	1%
Reducing the administrative tasks associated with sharing payroll information for Canadian employers	71%	17%	10%	2%
Your employer providing your income information to the Government with each pay so it is always up to date (instead of providing it annually with the T4 or when a Record of Employment is required)	63%	19%	16%	2%

Q23-27 – Thinking about a possible ePayroll service, please read the following potential outcomes and indicate to what extent each one has a positive or negative impact on your impression of the initiative. [RANDOMIZE]

Age

- Younger Canadians (aged 18 to 34) connected to the workforce are more likely to say their employer providing their income information to the Government with each pay so it is always up to date would have a positive or somewhat positive impact (68%) on their impression of the ePayroll service than those between the ages of 55 to 65 (57%).

- Those under the age of 35 are also more likely to say having digital access to their own ePayroll file and being able use this information as a valid "proof of income" would have a very positive or somewhat positive impact (83%) than older Canadians (those aged 35 to 54: 74%; aged 55 to 65: 70%).

Province/Territory

- When compared to the national average (71%), Canadians in the Territories are less likely to say that reducing the administrative tasks associated with sharing payroll information for Canadian employers would have a very or somewhat positive impact (54%) on their impression of the service.

Interruption of earnings

- Individuals who report they have not experienced an interruption of earnings are more likely to say having digital access to their own ePayroll file would give them a more positive impression (81%) than those who report they have experienced this (73%).

- They were also more likely to say reducing the administrative tasks associated with sharing payroll information for Canadian employers would give them a positive impression of the ePayroll service (76%, compared to 68% of those who have experienced an interruption of earnings).

Concerns related to ePayroll initiative

Canadians connected to the workforce are divided in terms of their level of concern with various aspects of an ePayroll service, but are more likely to be very or somewhat concerned (45%) about having their payroll, employment or demographic information stored in a single system operated by the Government as opposed to multiple systems operated by multiple government departments than they are to be somewhat not concerned or not at all concerned (34%).

Table 20. Concerns with ePayroll initiative
Base: All respondents (n=1,717)

Concerns (n=1,717)	Very/Somewhat concerned	Neutral	Somewhat not/Not at all concerned	Don't know
Having your payroll, employment or demographic information stored in a single system operated by the Government as opposed to multiple systems operated by multiple government departments	45%	19%	34%	2%
Having your payroll, employment and/or demographic information accessed by the government for the purposes of administering government programs and benefits	39%	21%	38%	2%
Government coordinating your payroll, employment and/or demographic information across departments to more efficiently determine if you are eligible for benefits and services	36%	24%	38%	2%

Q28-30 – Using the scale below, please indicate to what extent you are concerned or not with the following. [RANDOMIZE]

Age

- Overall, younger Canadians (aged 18 to 34) connected to the workforce are less likely to express concerns with the attributes shown than those 55 to 65 years old, especially when it comes to having their payroll, employment and/or demographic information accessed by the government for the purposes of administering government programs and benefits (18 to 34: 32%; 55 to 65: 47%) and government coordinating their payroll, employment and/or demographic information across departments to more efficiently determine if they are eligible for benefits (18 to 34: 30%; 55 to 65: 45%).

Province/Territory

- Individuals in the Territories are less likely to be concerned (31%) about having their payroll, employment or demographic information stored in a single system operated by the Government than the national average (45%).

Interruption of earnings

- Individuals who report they have experienced an interruption of earnings are more likely to be very or somewhat concerned about the Government coordinating their payroll, employment and/or demographic information across departments to more efficiently determine if they are eligible for benefits (38%) than those who report they have not experienced an interruption of earnings (32%)

Impact of potential government uses of the ePayroll service on impressions of the initiative

In terms of how the potential uses of the ePayroll service impact the public's impressions of it, a majority of Canadians connected to the workforce rate all the potential uses as having a very positive or somewhat positive impact on their impression.

Table 21. Impact of potential government uses on impressions

Base: All respondents (n=1,717)

Government uses (n=1,717)	Very/Somewhat positive	Neutral	Very/Somewhat negative	Don't know
If the information coordination improved government efficiency	76%	14%	8%	2%
If the information coordination was done via secure channels	74%	14%	10%	2%
If accessing your information was done only on a "need to know" basis (i.e., different Government departments would only access when it was needed for a specific and legitimate purpose).	73%	14%	12%	2%

Q31-33 – Thinking more specifically about an ePayroll service that would allow the Government to update and coordinate your information across departments, please indicate to what extent the following would have a positive or negative impact on your views. [RANDOMIZE]

Age

- Information coordination that is done via secure channels is significantly more likely to have a positive impact on the impressions of younger adults (those aged 18 to 34: 79%) than those 55 to 65 (69%).

Education

- Canadians connected to the workforce who have received a trades, college or equivalent level of education are less likely to say it would have a very positive or somewhat positive impact on their impression of the ePayroll project if accessing their information was done only on a "need to know" basis (63%) compared to Canadians overall (73%).

Importance of privacy of personal data versus convenience of access

Canadians connected to the workforce are nearly five times more likely to outright say security and privacy of their personal data is most important to them (47%) rather than say the convenience of having all their personal/employment data in one place and being able to access it whenever they like is most important (10%). Just over four in ten say that these are of equal importance to them (42%).

Table 22. Importance of privacy versus convenience

Base: All respondents (n=1,717)

Statement	Total (n=1,717)
Security and privacy of my personal data is most important to me	47%
Data security, privacy and convenience are equally important	42%
The convenience of having all my personal/employment data in one place and being able to access it whenever I like is most important to me	10%
Don't know	1%

Q34 – Which of the following statements best describes your personal view: [ROTATE STATEMENTS]

Age

- Those aged 35 and over are more likely to emphasize the security and privacy of their personal data as being most important to them (adults aged 35 to 54: 50%; aged 55 to 65: 51%) than those 18 to 34 (40%).

Importance of potential uses and benefits of ePayroll service

When asked to rate the importance of a number of potential features and benefits of an ePayroll service, Canadians connected to the workforce give the strongest intensity of importance to having the ability to easily correct any errors they may find in their personal information (86% very important/somewhat important) and knowing that when they have to update their information, they will tell the Government once and it will be updated across all departments (85%). Being able to see their updated payroll information throughout the year (56%) and the government having the capacity to pre-fill certain data fields in commonly used forms (54%) are seen as relatively less important.

Table 23. Importance of potential features or benefits of ePayroll initiative

Base: All respondents (n=1,717)

Feature or benefit	Very/Some what important	Neutral	Not at all/Not very important	Don't know
Having the ability to easily correct any errors you may find in your personal information	86%	8%	6%	1%
Knowing that when you have to update your information (e.g., change in address, marital status, etc.), you tell the Government ONCE and it will be updated across all departments	85%	7%	7%	1%
Making the process of qualifying for federal benefits, such as Employment Insurance, more efficient and less time-consuming	79%	10%	9%	1%
Reducing the need for you to provide supporting documents when applying for certain government benefits	77%	11%	11%	1%
Being able to have access to all your income information (e.g., salary/wages, taxes paid) in one location	71%	13%	15%	1%
Making access to relevant data easier across government departments so they don't need to ask employers, business owners or payroll processors for information the Government already has	70%	14%	13%	2%
Having the ability to see / verify the wage and salary information associated to your Social Insurance Number (SIN) at your convenience	66%	14%	18%	2%
Being able to see your updated payroll information throughout the year	56%	18%	25%	1%
The Government having the capacity to pre-fill certain data fields in commonly used forms (e.g., home address, phone number, marital status, etc.)	54%	22%	22%	2%

Q35-43 – For the following statement, please indicate whether or not it is important to you when thinking of a future real-time payroll, employment, and demographic information service. [RANDOMIZE]

Age

- Younger Canadians are significantly more likely to place importance on a range of potential uses, including a greater proportion who feel that making the process of qualifying for federal benefits more efficient and less time-consuming (adults aged 18 to 34: 85%; 55 to 65:76%) is very/somewhat important, as well as reducing the need to provide supporting documents when applying for certain government benefits (18 to 34: 83%; 55 to 65: 71%), being able to see their updated payroll information throughout the year (18 to 34: 65%; 55 to 65: 52%), having the ability to see and verify the wage and salary information associated to their social insurance number at their convenience (18 to 34: 75%; 55 to 65: 64%) and knowing that when they update their information they will only have to tell the Government once and it will be updated across all departments (18 to 34: 91%; 55 to 65: 79%).

Province/Territory

- There is a lower than average proportion of Canadians in the Territories who say that having the ability to see and verify the wage and salary information associated to their social insurance number at their convenience is important (51%; 66% of Canadians connected to the workforce overall).

- Residents of Atlantic Canada are more likely to think being able to see their updated payroll information throughout the year is very or somewhat important compared to Canadians connected to the workforce overall (71%; 56% overall), while residents of the West (including the Prairies and BC) (48%) and the Territories (43%) are less likely to think this is very or somewhat important.

Education

- Canadians connected to the workforce who have achieved up to a high school education are more likely to say having the ability to see/verify the wage and salary information associated to their Social Insurance Number (SIN) at their convenience is very/somewhat important to them (75%) compared to those with a trade, college/equivalent degree (62%).

Interruption of earnings

- Individuals who report they have not experienced an interruption of earnings place a higher importance on being able to see their updated payroll information throughout the year (61%) than those who have experienced an interruption (53%), as well as for the Government having the capacity to pre-fill certain data fields in commonly used forms (59%, 51% of those who have experienced an interruption of earnings) and having the ability to see and verify the wage and salary information associated to their Social Insurance Number (SIN) at their convenience (70%, 64% of those who have experienced an interruption).

Agreement with statements about the ePayroll initiative

Canadians connected to the workforce have the strongest intensity of agreement with the statement "I would want my employer to get my consent before they share my information with the Government of Canada" (80% strongly or somewhat agree), while two thirds strongly or somewhat agree with the statement "I think the ePayroll service has the potential to benefit everyday Canadians like myself" (67%). Fewer, in contrast, agree that they trust the Government of Canada to keep their personal information secure (43%).

Table 24. Agreement with statements about potential ePayroll initiative

Base: All respondents (n=1,717)

Statement	Strongly/ Somewhat agree	Neither agree nor disagree	Strongly/ Somewhat disagree	Don't know
I would want my employer to get my consent before they share my information with the Government of Canada	80%	11%	8%	1%
I think the ePayroll service has the potential to benefit everyday Canadians like myself	67%	14%	17%	2%
The Government of Canada should develop / implement an ePayroll service. That is, an upgraded service that would better coordinate Canadians' payroll, employment and demographic information	64%	15%	18%	2%
I trust that different federal government departments would only use my personal data when necessary	51%	12%	35%	2%
I trust the Government of Canada to keep my personal information secure	43%	13%	43%	2%

Q44-48 – For these last few statements, please indicate to what extent you agree or disagree with the following. [RANDOMIZE]

Age

• Younger Canadians (aged 18 to 34) are more likely to strongly or somewhat agree with the statement "I think the ePayroll service has the potential to benefit everyday Canadians like myself" (77%) than those aged 55 to 65 (59%).

Province/Territory

• Canadians connected to the workforce in the Territories are more likely to agree with the statements "I trust the Government of Canada to keep my personal information secure" (59%; 43% of Canadians overall) and "I trust that different federal government departments would only use my personal data when necessary" (64%; 51% of Canadians connected to the workforce overall).

- There is also a much higher than average proportion of individuals connected to the workforce in Quebec who strongly agree or somewhat agree with the statement "I trust that different federal government departments would only use my personal data when necessary" (80%).

Education

- Individuals connected to the workforce with a trade, college or equivalent level of education are less likely to strongly or somewhat agree with the statement "I trust the Government of Canada to keep my personal information secure" (35%) than the national average (43%).

Interruption of earnings

- Individuals who report they have not experienced an interruption of earnings are more likely to strongly or somewhat agree that the Government of Canada should develop / implement an ePayroll service (69%) than those who report they have experienced an interruption (62%).

Qualitative Research Findings

A. Awareness and understanding of an ePayroll solution

Q - Before today, had you heard or not heard of the Government of Canada's ePayroll project initiative? [IF HEARD] What have you heard about this initiative?

Most participants had not heard of the Government of Canada's ePayroll project initiative prior to the discussion. A few participants said that the ePayroll initiative sounded familiar, with one saying they heard about something like this specifically for public servants.

Q - Based on the description you have just been read, how would you rate your impression of this ePayroll initiative on a scale from 0 to 10, where 0 is a very negative impression and 10 is a very positive impression?

Q - Why do you have that impression?

Participants were given a handout that featured a description of the ePayroll project and asked to rate their impression of the initiative on a scale of one to ten. Though results are not projectable to Canadian population, overall most rated the initiative positively, while fewer provided scores that were in the average to negative range.

The main factors influencing their impressions are concerns about security and privacy, uncertainty about the details and implementation of the system, potential benefits in terms of efficiency / streamlining and previous experiences with payroll systems. Some respondents highlighted the potential for errors and difficulties in case of pay adjustments or changes, while others emphasized the convenience and time-saving aspects. Participants expressed uncertainty regarding the involvement of the government and the use of external resources to operate the system.

Q - Do you find this concept clear or unclear? Why? What information is needed for this concept to be more clear?

When asked whether the concept of an ePayroll initiative was clear, opinions were rather split with some who found the concept clear and straightforward, while others found it less clear as the information provided was vague. The lack of information and specific details about the system contributed to the confusion.

Several respondents expressed the need for more information to make the concept clearer. They wanted to know details such as how the system would work, what information would be shared, who would have access to the data and the level of security measures in place. Some also wanted to understand the workload for employers and the potential impact on small businesses.

Overall, there was a desire for more transparency, reassurance about data security and a clearer understanding of the benefits and implementation process of the system. Some individuals mentioned that additional visual aids or flowcharts could help clarify the concept for better comprehension.

B.   Opportunities and concerns related to the ePayroll initiative

Q - What positive things, if any, come to mind when you think about this ePayroll initiative?

Participants most often mentioned the streamlining of payroll information and improving accessibility to information as the top positives that come to mind when thinking about the ePayroll initiative. They also mentioned that it can free up time for accounting departments, eliminate the need for extensive paperwork and provide easy access to records. The initiative is seen as a way to improve efficiency, reduce redundancies and ensure more accurate and up-to-date information. Participants also mentioned potential cost savings, faster processing times for employment-related matters and the opportunity to detect and address errors or fraud more effectively.

Q - What negative things, if any, come to mind when you think about this ePayroll initiative?

Negatives that came to mind most often for participants had to do with data security, for example potential breaches and privacy issues. They raised questions about the exchange of information between employers and the government, as well as the accessibility and control of data. Some participants mentioned the burden on employers to regularly enter data and the potential need for additional software or IT capacity. Concerns about the impact on small businesses, the learning curve associated with a new system and the possibility of job losses due to automation were also mentioned. Other concerns included potential system crashes, confusion about responsibilities and access and the cost and funding of the initiative.

Q - On a scale from 0 to 10, where 0 is not accessible at all and 10 is completely accessible, how would you rate your ability to access your T4?

Q - Why did you rate it that way?

Thinking about their ability to access their T4, most rated this as being accessible. Participants who rated their ability to access their T4 positively most often said they gave that rating because their employer's platform or work systems provides easy access to the T4 form and they had no issues or difficulties. Other mentions included that they could access it through their CRA account or their work's website or portal, which made it convenient.

Some respondents were unsure or had not tried accessing the T4 documents on their own. A few individuals rated it lower due to difficulties in accessing the CRA website, missing information on their profiles, or the need to contact the government for assistance. Also mentioned by participants who gave a lower rating were challenges with passwords, wait times, or technical issues when accessing the T4 form.

Several respondents expressed positive experiences accessing the T4 through their work systems, such as company apps or direct contact with HR. Some individuals mentioned receiving the T4 form through the mail, which varied in terms of ease, with some also mentioning having to receive CRA passcodes through the mail. Language preference was also mentioned, with some respondents expressing difficulties in accessing the T4 due to language barriers or needing assistance to fill out forms.

Overall, the accessibility and ease of accessing the T4 form varied depending on the individual's work system, familiarity with CRA accounts, technical proficiency and the presence of helpful employer platforms or apps.

Q - On a scale from 0 to 10, where 0 is not accessible at all and 10 is completely accessible, how would you rate your ability to access your record of employment (ROE)?

Q - Why did you rate it that way?

As was the case with accessing T4s, most participants provided a favourable rating when it comes to currently accessing their ROE. However, there were more who stood out as being unsure more compared to T4 accessibility ratings, while very few felt it is not accessible. Participants who rated their ability to access their record of employment (ROE) highly most often said that it was easy to access through their employers' or the government's platforms. Participants who rated their ability to access their ROE lower said that they faced difficulties such as long wait times, being locked out of the website, employers not forwarding the ROE to the CRA, or not knowing how to access it. Some self-employed individuals mentioned that they didn't need to access the ROE as they knew their income. Many participants said that there was room for improvement, including combining different services into one platform and making the process more straightforward and efficient.

Q - On a scale from 0 to 10, where 0 is not accessible at all and 10 is completely accessible, how would you rate your ability to access information about your total income at a certain point within the year?

Q - Why did you rate it that way?

Most participants rated their ability to access information about their total income at a certain point within the year highly stating that it was easy to access through various channels such as employer-provided portals, company email, or online platforms like the CRA website. They found it convenient to track their income and access the necessary information. A few participants rated accessing this information lower, mentioning challenges with multiple employers or a lack of centralized information. Some relied on contacting their employer or using traditional methods like printing off documents from the Pension Centre.

Q - How do you currently get information about your total income at a certain point within the year from your employer (e.g. email, employer provided portal, paper)?

Participants mentioned accessing information about their total income from their employers through various methods which included email, paper documents, online portals provided by the employer, contacting someone within the organization, or referring to their pay stubs or pay cheques. Some mentioned using online applications or portals where they can view their year-to-date income, pay stubs, tax deductions and other relevant details. Others stated that they rely on HR departments or receive information through traditional mail.

Q - [IF A PAYROLL PORTAL PROVIDED BY EMPLOYER IS MENTIONED ABOVE] For those of you that use a portal provided by a payroll software provider through your employer, does this work well for you? Why or why not?

Some participants found that the online portal provided by their employer works well and is convenient, as it centralizes all necessary information, such as pay stubs and T4s, in one spot. In addition, they appreciated the ease of use and secure access through methods like virtual private network (VPN). Other participants who used an employer portal reported technical issues, occasional inaccuracies and limited access outside of work. Some had initial difficulties with navigation but found it easier with practice. Overall, opinions varied, with some participants satisfied with the portal's functionality, while others encountered challenges and preferred alternative methods for accessing their payroll information.

Q - [IF PORTAL EASY TO USE/NAVIGATE, ASK: What is it about the employer's portals you currently use that make it easy to use/navigate?] Have you been able to access that portal after you have left that employer? If so, how long were you able to access your information within that portal?

For participants who used an employer portal, many mentioned that they couldn't access the portal shortly after their employment ended, while some received access for a specific period, typically between six months to a year, where after this time, they needed to request information through HR or payroll. Some participants received their T4s through the mail at the end of the year even after losing access to the portal. The duration of access seemed to vary based on the employer and some participants mentioned they could still access the portal after leaving their previous employer, depending on the company's policies.

Q - Do you use Government of Canada portals (Canada Revenue Agency's MyAccount, My Service Canada Account) to access your T4 or your record of employment?

Regarding their use of Government of Canada portals to access T4s or ROEs, some participants mentioned using CRA MyAccount or MSCA for accessing T4s and other government-related information and finding them easy to use and convenient, while many others reported trying to use these services but experiencing challenges with navigating them. Some participants relied solely on their employers for T4s, while others used a combination of government portals and employer-provided information.

Q - On a scale from 0 to 10, where 0 is strongly disagree and 10 is strongly agree, to what extent do you agree or disagree with the following statement?

"An ePayroll service would improve my ability to access payroll information (such as viewing my T4, record of employment, and other personal information)."

Q - Why did you rate it that way?

On average, participants agreed with the statement that an ePayroll service would improve their ability to access payroll information. However, concerns were raised about the potential challenges, such as technical issues, unclear information and the reliance on employers to provide accurate data. Some participants already had access to similar systems and didn't see significant differences with an ePayroll service provided by the government. Others mentioned the need for user-friendly interfaces and expressed skepticism about the effectiveness of such a system. Overall, participants were open to the idea of an ePayroll service but were cautious and emphasized the need for a well-functioning and easy-to-access system.

Q - Would you feel comfortable using a potential Government of Canada portal to access your payroll information in the future? Why or why not?

When asked their comfort level in using a potential Government of Canada portal to access their payroll information in the future, a majority of participants expressed they were comfortable with the idea, stating that the government already has their information, and using a government portal would be similar to their current access methods or would streamline their access. They highlighted the convenience of having all information in one place and expressed trust in the government's data security. On the other hand, some participants were uncertain of their level of comfort and expressed concerns about potential privacy issues and the government's access to their personal information. A few also mentioned being open to the idea *if* the portal is secure, user-friendly and provided clear benefits, while others emphasized the importance of good customer service and user testing.

Q - [ASK IF TIME ALLOWS] [IF NOT MENTIONED AS A CONCERN OR IN QUESTION ABOVE] Do you trust the Government of Canada to keep your information secure and only access it on a "need to know" basis?

Participants were split on whether they trust the Government of Canada to keep their information secure and to only access it on a "need to know" basis. Those who were more open to the idea but still had reservations emphasized that trust is not absolute and that precautions need to be taken to ensure data security. Participants who said they trust the government mentioned their current positive experiences with government portals and services. Those who expressed distrust mentioned concerns about potential security breaches and cyberattacks, as well as the need for careful implementation to avoid duplicating existing services and increasing privacy risks.

Q - What concerns, if any, do you have regarding this ePayroll initiative, where near real-time information is sent and updated each time the employer processes it on their end (e.g., every pay period) and the data is then saved in a secure government place that could be updated and accessed across authorized government departments based on program need-to-know basis? Any others?

Participants expressed various concerns regarding the ePayroll initiative often mentioning factors such as:

- Concerns about ease of use for employers and the general population, especially for older individuals or those with limited technological proficiency;
- Worries about accessibility for people without access to computers or the internet, and the options available for those unable to use the ePayroll system;
- Privacy and security concerns, including potential data breaches and unauthorized access to sensitive information;
- Potential difficulties in implementing security measures and ensuring accurate data input by employers;
- Questions about the training and competence of staff handling the system and the possibility of human errors or data misplacement;
- Uncertainty about costs and whether one additional system will bring significant changes given that similar data is already handled by the government;
- Worries about discrepancies in payroll information, especially with real-time updates and the potential challenges in resolving such issues;
- The need for a responsive customer service system, with human assistance available to address any problems or questions;
- Concerns about potential hacking or data theft and the measures in place to prevent such incidents.

Overall, participants expressed a mix of concerns, including those related to privacy, security, accuracy, accessibility and potential challenges in implementing the ePayroll initiative.

Q - [ASK IF TIME ALLOWS] If you identified a potential error in your ePayroll data, such as a mistake on your T4 or outdated personal information, who would you contact, the Government of Canada or your employer?

When asked who they would contact if they identified a potential error in their ePayroll data, many participants said they would contact their employer first for a faster response and to resolve the issue directly with them. Others mentioned that they might contact the Government of Canada's support systems if the ePayroll system was running, or if the error was related to personal information. Some participants indicated they would contact both their employer and the government, depending on the nature of the error. There were also a few individuals who suggested they might try to handle the issue themselves or go to the source of the error, depending on whether it was their employer or the government's mistake.

Q - What barriers, if any, do you think could arise with this new way of updating and sharing employment and payroll information? Any others?

Participants identified several potential barriers that could arise with the ePayroll system:

- Lack of technological savviness among some individuals, leading to difficulties accessing the system, especially for those without computers or internet access;
- Concerns about data accuracy, software, and technology;
- Accessibility concerns, such as ensuring that the system is user-friendly and inclusive for all individuals;
- Potential challenges in navigating the new system, requiring adequate training and support;
- Accessibility and communication to the public about the changes and how to access the new system;
- Internet connection issues that might affect the system's usability;
- Lack of high-speed internet in certain areas, potentially hindering access to the system for some users;
- Concerns about the cost of implementing and maintaining the system, raising worries among taxpayers;
- Errors in the payroll information, particularly if mistakes are made by employers, and the need for a robust process to correct inaccuracies;
- Compatibility issues with existing payroll systems used by employers, requiring seamless integration with the new government system to avoid duplication of data entry;
- Delays in data transmission and processing, which could impact the real-time updating of information;
- Previous issues with the implementation of new logistics in government systems, which might raise concerns about the effectiveness of the new initiative;
- Legacy accounts and integrating information from various accounts into the new system;
- Accountability for errors or discrepancies in payroll information;
- Potential security risks, such as hackers and scams;
- Resistance to change from employers and employees, especially if they are accustomed to the current systems.

Q - Who do you think would benefit, if anyone, from the implementation of this initiative? Why do you say that?

Q - What would be the biggest benefits to you, if any, of the implementation of this initiative? Why?

Q - What would be the biggest benefits to employers, if any, of the implementation of this initiative? Why?

Participants identified potential beneficiaries of the ePayroll initiative as employers, employees and the government, saying that all would benefit from the implementation of the initiative.

Benefits to employers and employees included easier and more efficient payroll processing, improved accessibility to information, reduced errors and streamlined data management.

Benefits to government included access to up-to-date and accurate employment and payroll data, better detection of issues like tax evasion and improved efficiency in processing tax returns.

Benefits to individuals included faster access to personal information such as ROEs and T4s, convenience and potential savings on tax-related services.

The initiative's centralization and real-time data updating were seen as beneficial for improving efficiency, reducing errors and providing easier access to important information.

C. Ideas for an ePayroll user platform

Q - As an employee, what do you envision this tool to look like? [PROMPT IF NEEDED: An app? A secure portal?]

Participants preferred a secure portal accessible on a desktop computer, similar to the CRA website, for ease of access and simplicity. Some participants also mentioned the possibility of having a mobile app option for those who prefer to use smartphones.

Q - What should the tool allow users to do? Anything else?

Participants said the tool should allow users to access various employment-related information, such as T4 forms, pay stubs and ROEs. It should also provide easy navigation, a search function and a chat or support feature to assist users.

Q - What considerations should there be when designing the tool for users to access the information?

Participants emphasized the importance of accessibility, offering multiple language options, and considering the needs of people with vision impairments. They also suggested including FAQs, user testing and ensuring the system's security and privacy features were sufficient.

Q - What would be the most important features this tool should have?

Ease of access and the ability to update personal information were highlighted as essential features by participants. Many said that they appreciated the idea of integrating ePayroll with existing government platforms and implementing two-factor authentication for added security.

D. Recommendations and communications

Q - Do you have a positive or negative impression of the term "ePayroll"? Why do you have that impression? [MODERATOR PROMPT IF NEEDED: Do you feel that the term "ePayroll" is confusing?]

Some participants expressed a positive view of the term, considering it straightforward and associated with the convenience of electronic access to payroll information. They saw it as a step towards streamlining processes and acknowledged the potential benefits for individuals and employers.

However, a significant number of participants had negative or neutral impressions of the term "ePayroll." They found it confusing and limited, as they felt it mainly focused on payroll and failed to encompass the broader scope of the initiative. Many suggested that the name should be changed to better reflect the initiative's purpose and to avoid misunderstandings.

Q - Does the term accurately reflect the initiative as we have explained it? Why or why not?

Concerns were raised regarding the accuracy of the term in reflecting the full extent of the initiative. Some participants felt that while it might apply to employers, it did not adequately capture the benefits and functionalities from the perspective of employees. They recommended using a broader term that would encompass the various aspects of the initiative, such as a government data repository, digital finance platform, a payroll information hub, or a term which includes CRA in its name. Many also recommended integrating this new ePayroll initiative with the current CRA MyAccount online portal.

Q - What recommendations do you have, if any, for the Government of Canada that they should consider in the development or implementation of this initiative? Any others?

The participants offered several recommendations for the Government of Canada during the development and implementation of the initiative which included integration with existing platforms like MyAccount, strong user testing, adequate training and support, and user-friendliness and security. They also suggested a phased approach to implementation, starting with a smaller region before rolling it out nationwide.

Q - What should the Government of Canada's key messages be when communicating the need for this ePayroll initiative with the general public? Where should these messages be shared?

In terms of key messages for the general public, participants felt the government should emphasize convenience, efficiency, transparency and security. They said the government should explain the benefits of using the initiative and clarify its purpose, whether it's to help employers, employees, or both and felt communication of these messages should happen through various channels, including TV, social media, emails and even traditional mail, to reach different audiences effectively.

Overall, the feedback from the participants highlighted the significance of effective communication, user-oriented design and thorough planning to ensure the success and widespread acceptance of the ePayroll initiative in Canada. Participants generally felt that by addressing concerns, providing clear messages and prioritizing user needs, the government can build trust and ensure a positive reception of this new digital platform for payroll information management.

Appendix A: Methodology

Nanos conducted a mixed-sample random digit dialing (RDD) dual frame (land and cell lines) hybrid random online survey of 1,717 Canadians connected to the workforce, 18 to 65 years of age, between March 31 and May 28, 2023. Participants were randomly recruited by telephone using live agents and administered a survey online. The results were statistically checked and weighted by age and gender using the latest Census information and the sample is geographically stratified to be representative of Canada.

The sample was drawn from two sources:
1) The Nanos RDD Online Probability Panel
2) For adults living in the Territories, sample was drawn using RDD land and cell lines and survey was administered online.

With over 42,000 panelists, the Nanos Online Probability Panel consists of individuals randomly recruited by land and cell lines using live agents. As panelists are randomly recruited, this ensures the panel is representative of Canadians. Due to the parameters of the Nanos Online Probability Panel, the oversample of 75 individuals in the Territories were recruited by random telephone sample to take the online survey which ensured coverage of this area, while the remaining 1,642 interviews were recruited directly from the Nanos Online Probability Panel.

There was potential for under-coverage among individuals who may not even have access to a land- or cell-line to be included in the sample. Nanos managed the non-response bias by statistically checking the demographics of the participating sample group with the Canadian population. Where a valid variance occurred, the dataset was weighted to be consistent with the profile of Canadians 18-65 years old, including those, for example, of a lower socio-economic status. The estimated proportion of Canadians without access to internet to complete the survey is 6%[1].

As part of the sampling methodology, Nanos also included a dual frame RDD sample of land and cell line numbers to recruit participants. With this approach a separate sampling frame was created for the landline portion of the sample and for the cell-line portion of the sample. This approach ensured sample coverage for not only landlines but households with land- and cell-line and households which are cell-line only residences. The overlap resulted in a greater level of granularity.

Sample characteristics

The following table outlines the sample composition for the survey. Please note this includes the weighted sample. The questions asked to obtain the sample characteristics are contained in the final survey instrument in Appendix B.

Demographic	Total
Age	n=1,717
18 to34	23%
35 to 54	50%
55 to 65	26%
Gender	n=1,717

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[1] https://www150.statcan.gc.ca/n1/en/daily-quotidien/210531/dq210531d-eng.pdf?st=A1Uw2f80

Demographic	Total
Male	46%
Female	52%
Prefer to self-identify	<1%
Prefer not to answer	2%
Region	n=1,717
Atlantic	9%
Quebec	20%
Ontario	31%
West	36%
Territories	4%
Education	n=1,717
High School or less	13%
Trade, college/equivalent	26%
University level	59%
Prefer not to answer	1%
Total household income	n=1,717
Under $40,000	7%
Between $40,000 and $100,000	31%
$100,000 or above	53%
Prefer not to answer	9%
Employment status	n=1,717
Employed full-time	72%
Employed part-time	8%
Self-employed	11%
Other	9%

Screening

Once invited, participants were administered a set of screening questions to filter out anyone who was not eligible to participate in the study. For the purposes of this study the following screening criteria were applied:

- The first set of screening criteria that were applied are industry standard screening criteria. This involves several components, the first of which is age – in this case, all respondents confirmed they are between 18-65 years of age or older at the time they are taking the survey. Any respondent who indicated they are under 18 years of age, older than 65 years of age or refused to answer the question was not allowed to proceed through the survey.
- Respondents were also screened on their employment situation and the employment situation of their immediate family members or household members. The industry standards required that any respondents who indicated they are employed, or have family members employed, in the market research, advertising or media sectors were not allowed to proceed through the survey.
- Respondents were further screened on their employment situation, and those who reported being retired, unemployed and not looking for a job, long-term sick or disabled, or those who refused to answer were not allowed to proceed through the survey.

As noted, respondents who fell into any of the above categories were immediately terminated from the research or prevented from proceeding any further and they were no longer eligible to participate in the study.

Readers should note that panel members have already been pre-screened for the industry specific criteria; however, as part of industry best practices, respondents are always screened on this question in case either their or an immediate family members' employment situation has changed and they are now employed in an ineligible field. In that case the email is scrubbed from the panel and placed on a "never contact" database.

As a best practice a screening question was added to ensure respondents had not participated in Government of Canada surveys in the last thirty days before being contacted.

Fieldwork dates

Fieldwork was conducted between March 31 to May 28, 2023.

Questionnaire design

The CRA provided Nanos with desired topic areas and draft questions in line with the research objectives. Nanos Research then designed a questionnaire and advised on best practices in question design. Upon approval of the English questionnaire, the CRA translated the questionnaire into French which was then reviewed by bilingual analysts at Nanos Research.

Nanos programmed the questionnaire, then thoroughly tested the programming in English and French to ensure accuracy. The programming was then provided to the CRA for testing and the feedback provided was implemented. This procedure ensured that the survey logic accurately reflected the questionnaire and data was collected properly. The final survey questionnaire is included in Appendix B.

Interview duration

The average interview length was 14.6 minutes, and ranged from 10 to 28 minutes.

Incentives/Methods to encourage participation

An incentive of $5 (either via e-transfer or to a donation to a registered charity) was offered to all panelists who participated in the research. A minimum of two reminder emails were sent to invitees to encourage their participation.

Weighting procedures

Our sampling methodology stratified the population along three key variables which allowed triangulation of the weighting approach and yielded robust, geographic and demographic representation across the country.

The sample was stratified along three axis – by region/province, by sex and by age. Fixed completion quotas, which were anchored by the respective population distribution relative to the national total, were assigned to each province, and regionally in the Territories due to their relative size.

In order to ensure balanced representation within each province/region, the sample was further stratified by sub-regions. This prevented over/under-sampling of geographies (for example, City of Toronto), within the provincial total.

Within each province soft gender/sex quotas were then set which approximate that area's sex distribution. The data collection allowed for a variance of +/- 5% for sex within each region, again preventing over representation

by either men or women. The third stratification axis was by age category. The age categories were used to group respondents and for weighting purposes.

Each of the age categories were weighted, within their sex <u>and</u> their province/region, the outcome of which yielded a dataset which accurately reflects the demographic composition of the population at large.

Quality controls

Prior to launching the survey, a pre-test was conducted online with 21 individuals (10 English, 11 French). The purpose of the pre-test was to ensure that the content of the questionnaire was understandable, that the duration of the interview fit the target, to ensure comparability between the French and the English and to ensure that the logic of the survey flowed smoothly. The pre-test was completed on March 29, 2023.

Upon completion of the pre-test, Nanos and the CRA reviewed the findings and determined no modifications were needed and the survey was deployed to the full sample.

For our online surveys from our panel, we have a minimum field period of one week to give people a chance to complete the survey and for Nanos to send reminders to those who did not complete the survey (this limits the bias of only taking people who respond to the first invitation because they are free and/or have immediate access to a computer for online surveys).

The data file was checked on a number of elements to ensure accuracy and validity, both during and after the data collection as follows:

- Average time taken – surveys which fall outside the acceptable range of variation for the average survey response time are subjected to extra checks for accuracy. For example, the survey duration is checked for "speed-racers" – those who complete the survey in an inordinately short period of time so they can be entered into a prize draw offered. These surveys are deleted. By the same token surveys which take far in excess of the average time are double checked in case the respondent may have been conducting external research on the subject matter while completing the survey

- Page loading – our software platform tracks the page order viewed by respondents. This allows us to identify respondents who may have continually moved back and forth through a survey

- Single use – survey invitations are tied to a unique code embedded in the invitation link. This allows the respondent to access/complete the survey once

Nanos Research monitors 10% of all fieldwork for quality control and assurance in accordance with the standards of the Canadian Research Insights Council (CRIC), European Society for Opinion and Marketing Research (ESOMAR) and American Association for Public Opinion Research (AAPOR).

Panel maintenance

Individuals cannot self-select to join the panel or to complete surveys once they are panelists. For each project the sample is randomly selected from the randomly recruited panel.

Individuals are randomly recruited for the panel by land and cell lines across Canada. They provide their consent on the call and voluntarily provide their email address to Nanos to be contacted for future online research. We recruit for the panel every week as we do a weekly national survey which is representative of Canada and includes recruitment for the panel. Panelists usually drop out of the panel after a few months.

Call dispositions

The following table outlines the contact disposition for the fieldwork.

Online Survey Contact Disposition	
Total Invitations (a)	20,022
Total Completes (b)	1,717
Qualified Break-offs (c)	176
Disqualified (d)	1,312
No response (e)	16,817
Contact Rate (b+c+d)/a	16.0%
Participation Rate (b+d)/a	15.1%

Telephone Survey Contact Disposition	
	Total
Total Numbers Attempted	23,675
Out of scope - invalid	14,156
NIS, Business, etc	14,156
Unresolved (U)	5,734
No answer/machine/etc	5,681
Busy	53
In-score Non-respnoding (IS)	3,543
Language barrier	6
Callback	176
Refusal	3,361
Termination	0
In scope responding (R)	242
Complete	159
Partials	0
Disqualified	83
Response Rate	2.5%

Response rate

The response rate for this survey was 2.5%. This was calculated using the Canadian Research Insights Council (CRIC) formula, which has been approved by the Government of Canada (Response Rate = R/[U + IS + R]).

Non-response bias

First, there is potential non-response bias based on the profile of the responding sample. Based on our experience, using the RDD dual frame land and cell line sample represents the optimal and most reliable form of research that requires the least amount of post fieldwork statistical weighting (both for the telephone sample and the online, as participants were recruited by land and cell lines). From a research perspective, the less weighting the better since the data remains random and in its raw form as shared with Nanos.

Non-response bias is managed primarily through the application of statistical weights. One possible non-response bias would be individuals of a lower socio-economic status. These individuals may not even have access to a land- or cell-line to be included in the sample so there is the potential coverage issue from a sampling perspective. Nanos managed this non-response bias by statistically checking the demographics of the participating sample group with the Canadian population. Where a valid variance occurs, the dataset is weighted to be consistent with the profile of all Canadians including those, for example, of a lower socio-economic status.

Second, there is the potential non-response bias based on the answers themselves. Although the demographic profile of the sample reflects the Canadian population, hypothetically, the non-responding participants may have different opinions. Although this is a hypothetical possibility, the Nanos track record with respect to both economic and political sentiment which very accurately captures opinion and closely correlates to a number of external measures intended to be examined, suggests that there is little non-response bias in the Nanos methodology.

Qualitative

The focus groups conducted in-person included Canadians, 18-65 years of age and older in the following areas/among the following groups of interest:
- Vancouver residents (two groups),
- Sudbury residents (two groups)
- Halifax residents (one group)
- Moncton residents (one group)
- Montréal residents (one group)
- Trois-Rivières residents (one group)
- Yellowknife residents (rural) (one group)
- Winnipeg residents (Indigenous) (one group)

The two (2) Quebec groups and one (1) Moncton group was conducted in French and the remainder were in English. Each session was up to 120 minutes in length.

The sessions were distributed as follows:

Date and time	Location	Group Composition
May 27 at 2 PM ADT	Moncton, NB	Residents aged 18-65, connected to the workforce*
May 28 at 2 PM ADT	Halifax, NS	Residents aged 18-65, connected to the workforce*
May 31 at 5:45 PM EDT	Sudbury, ON	Residents aged 18-65, connected to the workforce*
May 31 at 8 PM EDT	Sudbury, ON	Residents aged 18-65, connected to the workforce*
June 3 at 11 AM EDT	Trois-Rivières, QC	Residents aged 18-65, connected to the workforce*
June 3 at 5 PM EDT	Montréal, QC	Residents aged 18-65, connected to the workforce*
June 10 at 2 PM PDT	Vancouver, BC	Residents aged 18-65, connected to the workforce*
June 10 at 4:15 PM PDT	Vancouver, BC	Residents aged 18-65, connected to the workforce*
June 11 at 7 PM MDT	Yellowknife, NT	Residents aged 18-65, connected to the workforce*
June 15 at 6 PM CDT	Winnipeg, MB	Indigenous residents aged 18-65, connected to the workforce*

*Connected to the workforce is defined as individuals either currently employed (full-time, part-time, or self-employed) or temporarily out of the workforce (unemployed but looking, student, military, stay-at-home parent). Those who were retired or unemployed but not looking for a job were excluded.

Each group had between 4 to 10 participants (target of 6-8), with 10 being recruited per group to achieve this target. A total of 79 participants attended the focus groups out of a total of 100 individuals recruited.

Recruitment

Nanos Research developed the recruitment screener and provided it to CRA for review prior to finalizing. Participants were screened to ensure they met the target age (18-65) and employment profile as defined by the CRA.

Participants who fell into the following employment categories were not eligible to participate:

- Retired;
- Unemployed and not looking for a job;
- Long-term sick/disabled;
- Refused to answer.

Participants were also screened to ensure the groups included a mix of gender, education, age and that they would be comfortable voicing their opinions in front of others. Normal focus group exclusions were in place (marketing research, media and employment in the federal government and recent related focus group attendance). All participants received $100 in appreciation of their time, with the exception of participants from Vancouver who received $135, Sudbury who received $125 and Yellowknife who received $125, in line with standard incentives for those regions.

Participants were recruited online from panels and were administered the recruiting screener online (See Appendix C). Only those who qualified were invited to participate in the group discussions. Across all groups, 100 participants were recruited and 79 attended.

All groups were video and audio recorded for use in subsequent analysis by the research team. During the recruitment process, participants provided consent to such recording and were given assurances of anonymity.

Moderation

Nik Nanos, Senior Researcher/Moderator, moderated the focus group sessions in Sudbury, Vancouver and Yellowknife. Lévy Muhizi, Intermediate Moderator, moderated focus group sessions in Moncton, Halifax and Montréal. Sarah Lafleur, Intermediate Moderator, moderated the focus group session in Trois-Rivières.

All qualitative research work was conducted in accordance with professional standards and applicable government legislation (e.g. Personal Information Protection and Electronic Documents Act [PIPEDA]).

Participant Profile

Profile	Number of Participants
Gender	Count
Male	42
Female	36
Other	1
Age	Count
18 to 34 years	29
35 to 44 years	12
45 to 54 years	18
55 to 65 years	20
Income	Count
Less than $20K	3
$20K to just under $40K	14
$40K to just under $60K	13
$60k to just under $80K	12
$80K to just under $100K	12
$100K to just under $120K	6
$120K to just under $150K	6
More than $150K	11
Prefer not to say	2
Employment Status	Count
Employed Full-Time	52
Employed Part-Time	10
Self Employed	8
Full-time parent	2
Student	2

Profile	Number of Participants
Unemployed, but looking	5
Total	79

Appendix B: Survey questionnaire

B.1 TELEPHONE RECRUITING SCRIPT [FOR NON-NANOS HYBRID PROBABILITY PANEL RECRUITS]

Good _____, how are you? My name is _____ and I'm calling from Nanos Research, a national public opinion research company. We are conducting a 15 minute online survey on behalf of the Government of Canada and you have been randomly selected to participate.

Your participation is voluntary and strictly confidential, and your responses will remain anonymous. This project has been registered with the Canada Research and Insights Council and is being administered according to the requirements of the Privacy Act, the Access to Information Act, and any other relevant legislation.

The survey will be conducted online but I'd like to ask you a few questions first to confirm if you are qualified to participate for this research study. If you are, I will ask for your email address where we will send the survey invitation.

May I ask you a few questions to confirm if you qualify for this survey?

[IF CONSENTS, CONTINUE]

[IF DECLINES, THANK AND TERMINATE]

A. Are you between 18 and 65 years of age?
- ☐ Yes
- ☐ No (ask if there is anyone else between 18 and 65 years of age at home – if no, thank and terminate)

B. Do you or anyone in your household or immediate family, work in any of the following occupations?
- ☐ Market research firm
- ☐ Advertising company
- ☐ TV, radio or news media

If "yes" to any of the above occupations - thank & terminate.

C. Have you participated in any Government of Canada surveys in the last 30 days?
- ☐ Yes (Terminate – not qualified)
- ☐ No

D. Can you tell me your current employment status?

Employed full-time (one employer)	1
Employed full-time (more than one employer)........................	2
Employed part-time (one employer)..	3
Employed part-time (more than one employer)	4
Self employed	5
Unemployed but looking for a job..	6
Unemployed and not looking for a job/Long-term sick or disabled**..**	**7 [TERMINATE]**
Full-time parent, homemaker	8
Retired **..**	**9 [TERMINATE]**
Student attending school full-time	10
Military	11

Other- Please specify ....20 **[TERMINATE]**
Prefer not to answer ....99 **[TERMINATE]**

F. [By observation only, do not ask] Language of Interview: _____

G. By observation only, do not ask] Mode of Interview: _____ [cell phone vs landline]

[IF QUALIFIED – COLLECT EMAIL]

Thank you for your time, you will receive your survey invitation within the next 12 to 24 hours. If you have any questions or to request to complete the survey over the phone, please feel free to contact the senior researcher for this project, Jennifer Henwood, at jhenwood@nanosresearch.com at any time. Have a nice day.

B.2 ONLINE SURVEY QUESTIONNAIRE

INTRODUCTION

Thank you for your interest in participating in this research survey for the Government of Canada. Nanos has been hired to administer the survey. Si vous préférez répondre au sondage en français, veuillez cliquer sur FRANÇAIS.

The survey takes about 15 minutes to complete and is voluntary and completely confidential. Your answers will remain anonymous. This survey is being administered according to the requirements of the Privacy Act, the Access to Information Act, and any other relevant legislation.

This research project is registered with the CRIC Research Verification Service that allows you to verify its legitimacy and share your feedback. If you have feedback on this research, you can share it by going to https://canadianresearchinsightscouncil.ca/rvs.

Click here if you wish to verify its authenticity. To view our privacy policy, click here.

SCREENERS

S1. Are you 18 years of age or older?

Yes 1
No ....2 [TERMINATE]

TERMINATE MESSAGE-1: "Thank you for your willingness to take part in this survey, but you need to be at least 18 years of age to participate."

S2. Do you, or does anyone in your family or household, work in any of the following areas?

01. Market research firm **[TERMINATE]**
02. TV, radio or news media **[TERMINATE**]
03. Advertising company **[TERMINATE]**
04. None of the above

THANK/DISCONTINUE MESSAGE: "Thank you for your willingness to take part in this survey, but you do not meet the eligibility requirements of this study."

S3. In which province or territory do you live?

    Newfoundland and Labrador.............. 1
    Prince Edward Island 2
    Nova Scotia 3
    New Brunswick 4
    Quebec 5
    Ontario 6
    Manitoba 7
    Saskatchewan 8
    Alberta 9
    British Columbia 10
    Yukon.. 11
    Northwest Territories 12
    Nunavut.. 13
    Prefer not to answer **[TERMINATE].....99**

S4. In what year were you born?

    Record year: _____
    Prefer not to answer 99

[IF AGE = 66+ TERMINATE]

S5. **[ASK IF S4=99]** Please indicate in which of the following age categories you belong?

    18 to 24 1
    25 to 34 2
    35 to 44...3
    45 to 54 4
    55 to 65 5
    66 or older **[TERMINATE]T............. 6**
    99. Prefer not to answer 99

S6. What is your gender? I

    Female 1
    Male 2
    Another gender (please specify) 20
    Prefer not to answer 99

S7. What is your current employment status?

    Employed full-time (one employer) 1
    Employed full-time (more than one employer)........................ 2
    Employed part-time (one employer).. 3
    Employed part-time (more than one employer) 4
    Self employed 5
    Unemployed but looking for a job.. 6
    Unemployed and not looking for a job/Long-term
    sick or disabled **[TERMINATE].. 7**
    Full-time parent, homemaker 8

Retired **[TERMINATE]** 9
Student attending school full-time 10
Military 11
Other- Please specify **[TERMINATE]** **20**
Prefer not to answer **[TERMINATE]**.....................................**12**
Not applicable...99

SECTION 1 – INTERRUPTION OF EARNINGS

1. Thinking about your work experience, have you ever faced an interruption of earnings? An interruption of earnings, or loss of pay, happens when the employment ends or an employee leaves because of pregnancy, injury, illness, retirement, layoff, leave without pay, dismissal, adoption, or compassionate care leave.
   Yes 1
   No 2
   Prefer not to answer .... 99 **[TERMINATE]**
   I do not have any work experience **................................. 4 [TERMINATE]**

   [ASK ONLY IF Q1 = YES]

2. How long ago did you most recently experience an interruption of earnings? Was it...
   In the past 12 months... 1
   More than 1 year ago - Less than 2 years ago................... 2
   More than 2 years ago – Less than 3 years ago.................. 3
   More than 3 years ago -Less than 5 years ago 4
   More than 5 years ago 5
   I don't remember 77
   Prefer not to answer 99

   [ASK ONLY IF Q1 = YES]

3. During this time, did you receive Employment Insurance (EI)?
   Yes, I applied for and received EI............................. 1
   No, I applied for EI, but did not receive it................ 2
   No, I did not apply for or receive EI......................... 3
   Not sure/Don't remember 77
   Prefer not to answer 99

   [ASK ONLY IF Q3=YES]

4. How long did you wait for your first payment?
   2 weeks or less 1
   Between 3-4 weeks 2
   More than 4 weeks..........................3
   Not sure/Don't remember 77
   Prefer not to answer 99

   [ASK ONLY IF Q3=YES]

5. Did you work part-time or full weeks while you were receiving EI payments?

Yes 1
No 2
Not sure/Don't remember 77
Prefer not to answer 99

[ASK ONLY IF Q5=YES]

6. You indicated that you worked part-time or full weeks while you were receiving EI payments. Please indicate how difficult or easy it was for you to calculate your hours and earnings based on a Sunday to Saturday calendar week.
    Very easy 1
    Somewhat easy 2
    Neutral..3
    Somewhat difficult 4
    Very difficult 5
    Not sure/Don't remember 77
    Prefer not to answer 99

[ASK ALL]

7. Have you ever changed employers during the calendar year (January to December)?
    Yes 1
    No 2
    Prefer not to answer 99

[ASK ONLY IF Q7=YES]

8. When you changed employers, which of the following best describes your experience with regard to getting a T4 slip from your former employer?
    [RANDOMIZE]

    I asked for and received the T4 quickly 1
    I asked for the T4 but it took a long time to receive it 2
    I asked for the T4 but I did not receive it 3
    I did not ask for or receive the T4... 4
    I did not ask for a T4 but received one 5
    Not sure/Can't remember **[ANCHOR] 77**
    Prefer not to answer 99

SECTION 2 – INCOME TAX PREPARATION

9. Have you sent in a personal [**QUEBEC ONLY:** federal] income tax return in the past year?
    Yes 1
    No 2
    Don't know 77

[ASK ONLY IF Q9=NO]

10. You indicated that you did not file a personal income tax return in the past year. Which of the following reasons best describes why this is so? Select one response only.
    • **[RANDOMIZE]**

    Tax process is too confusing / complicated.............1
    I was missing documents..2
    I can't afford to go to a professional 3

I'm afraid I'll owe the government money 4
I did not feel like it...................................5
Difficult personal circumstances 6
Other (please specify)..20
None of the above..7

[ONLY ASK IF Q9=YES]

11. Did you prepare your last tax return on your own, or did you receive help from someone else? If you used a tax software, that is considered preparing on your own. **[TRACKING]**
    Prepared on my own 1
    Received help 2
    Don't know 77

[ONLY ASK IF Q11_2, RECEIVED HELP]

12. From whom did you get help? **[TRACKING]**
    [RANDOMIZE]
    Friend/family member 1
    Professional tax preparer/accountant (includes companies such as H&R Block) 2
    Volunteer program to help people with their tax returns 3
    Other (please specify).. 20
    Don't know 77

[ONLY ASK IF Q9=YES]

13. How was your last tax return sent in? **[TRACKING]**
    [ROTATE TOP TWO RESPONSES]
    By mail 1
    Online (includes e-file and NETFILE) 2
    Some other way 3
    Don't know/Prefer not to say 77

14. Are you registered with the **Canada Revenue Agency's** My Account online service? **My Account** is an online service that allows you to track your refund, view or change your return, check your benefit and credit payments, view your RRSP limit, set up direct deposit, and receive online mail among other things.
    Yes 1
    No 2
    Don't know 77

[ASK ONLY IF Q14 = YES]

Please rate to what extent you are satisfied or dissatisfied with the following features of **CRA's My Account** online services.**[RANDOMIZE]**

15. Design
16. Usefulness
17. Navigation
    Very satisfied   1
    Somewhat satisfied 2
    Neither 3
    Somewhat dissatisfied 4

Very dissatisfied...............................5
Don't know 77

18. Are you registered with **Service Canada's** My Service Canada Account (MSCA)? **MSCA** is a secure online portal, which allows you to view and update your information for Employment Insurance (EI), Canada Pension Plan (CPP), Canada Pension Plan disability and Old Age Security (OAS).

Yes 1
No 2
Don't know 77

[ASK ONLY IF Q18 = YES]

- Please rate to what extent you are satisfied or dissatisfied with the following features of **Service Canada's My Service Canada Account** online services.**[RANDOMIZE]**

19. Design
20. Usefulness
21. Navigation

Very satisfied 1
Somewhat satisfied 2
Neither 3
Somewhat dissatisfied 4
Very dissatisfied..............................5
Don't know 77

Section 3 –The ePayroll project

22. Before today, had you heard or not heard of the Government of Canada's **ePayroll project initiative**?

Heard 1
Not heard 2

[SHOW ON SEPARATE SCREEN]

About the ePayroll project initiative

The Government of Canada is looking to upgrade the system that is currently used to share and store employee information that gets submitted by employers. This employee information can include payroll, employment and demographic data.

ePayroll **will not** be a payroll processing system run by the Government of Canada. It is envisioned as an information service that captures data from payroll systems and shares it with other government departments based on their requirements to deliver their programs and services.

In the current system, employers provide employee information to the government on certain occasions, like when T4 slips are issued, or when a Record of Employment is generated. Employers often have to provide this same information to multiple government departments. The new ePayroll service would instead feature near real-time information that is sent and updated each time the employer processes it on their end (e.g., every pay period) and the data would be saved in a secure archive that could be updated and accessed across government departments.

ePayroll could benefit Canadian employers as it would reduce the administrative tasks currently associated with sharing payroll information and eliminate the need for them to provide the same updates multiple times.

This initiative could also benefit working Canadians. It could provide a platform for individuals to view, manage, and update their payroll and demographic information in one place. This ePayroll service could also eliminate the need for Canadians to contact different government departments when updating their information (e.g., when reporting a change in address or marital status) and help to streamline the delivery of government benefits and services to Canadians.

[NEW SCREEN]

Thinking about a possible ePayroll service, please read the following potential outcomes and indicate to what extent each one has a positive or negative impact on your impression of the initiative. **[RANDOMIZE, SHOW ONE ITEM PER SCREEN]**

23. Reducing the need for **you** to report the same information to the Government multiple times. For example, reporting a change of address once and knowing it will be updated across government departments.
24. Your employer providing your income information to the Government with each pay so it is always up to date (instead of providing it annually with the T4 or when a Record of Employment is required)
25. Reducing the administrative tasks associated with sharing payroll information for Canadian employers
26. Streamlining the delivery of government benefits and services to Canadians
27. Having digital access to your own ePayroll file and being able use this information as a valid 'proof of income' to assist with things like credit applications, qualifying for a loan/mortgage, or signing a lease for an apartment or car.

    Very positive 1
    Somewhat positive 2
    Neutral...3
    Somewhat negative 4
    Very negative...................................5
    Don't know 77

[NEW SCREEN]

Using the scale below, please indicate to what extent you are concerned or not with the following.

[RANDOMIZE, SHOW ONE ITEM PER SCREEN]

28. Having your payroll, employment or demographic information stored in a single system operated by the Government as opposed to multiple systems operated by multiple government departments.
29. Having your payroll, employment and/or demographic information accessed by the government for the purposes of administering government programs and benefits
30. Government coordinating your payroll, employment and/or demographic information across departments to more efficiently determine if you are eligible for benefits and services

    Very concerned 1
    Somewhat concerned.....................2
    Neutral...3
    Somewhat not concerned 4
    Not at all concerned 5
    Don't know 77

[NEW SCREEN]

Thinking more specifically about an ePayroll service that would allow the Government to update and coordinate your information across departments, please indicate to what extent the following would have a positive or negative impact on your views.   **[RANDOMIZE, SHOW ONE ITEM PER SCREEN]**

31. If accessing your information was done only on a "need to know" basis (i.e., different Government departments would only access when it was needed for a specific and legitimate purpose).
32. If the information coordination was done via secure channels
33. If the information coordination improved government efficiency

    Very positive 1
    Somewhat positive 2
    Neutral...3
    Somewhat negative 4
    Very negative...................................5
    Don't know 77

[NEW SCREEN]

34. Which of the following statements best describes your personal view:
    [ROTATE STATEMENTS]

    Security and privacy of my personal data is most important to me 1
    The convenience of having all my personal/employment data in one place
    and being able to access it whenever I like is most important to me 2
    Data security, privacy and convenience are equally important **[ANCHOR] 3**
    Don't know 77

[NEW SCREEN]

For the following statement, please indicate whether or not it is important to you when thinking of a future real-time payroll, employment, and demographic information service.**[RANDOMIZE, SHOW ONE ITEM PER SCREEN]**

35. Making the process of qualifying for federal benefits, such as Employment Insurance, more efficient and less time-consuming
36. Reducing the need for you to provide supporting documents when applying for certain government benefits
37. Being able to see your updated payroll information throughout the year
38. Being able to have access to all your income information (e.g., salary/wages, taxes paid) in one location
39. Knowing that when you have to update your information (e.g., change in address, marital status, etc.), you tell the Government ONCE and it will be updated across all departments.
40. The Government having the capacity to pre-fill certain data fields in commonly used forms (e.g., home address, phone number, marital status, etc.)
41. Having the ability to see / verify the wage and salary information associated to your Social Insurance Number (SIN) at your convenience
42. Making access to relevant data easier across government departments so they don't need to ask employers, business owners or payroll processors for information the Government already has
43. Having the ability to easily correct any errors you may find in your personal information

    Very important 1
    Somewhat important 2
    Neither...3
    Not very important.........................4
    Not at all important........................5
    Don't know 77

[NEW SCREEN]

For these last few statements, please indicate to what extent you agree or disagree with the following. **[RANDOMIZE – SHOW ONE ITEM PER SCREEN]**

44. I trust the Government of Canada to keep my personal information secure
45. I trust that different federal government departments would only use my personal data when necessary
46. I would want my employer to get my consent before they share my information with the Government of Canada
47. I think the ePayroll service has the potential to benefit everyday Canadians like myself
48. The Government of Canada should develop / implement an ePayroll service. That is, an upgraded service that would better coordinate Canadians' payroll, employment and demographic information.

    Strongly agree..................................1
    Somewhat agree..............................2
    Neither agree nor disagree..............3
    Somewhat disagree 4
    Strongly disagree 5
    Don't know 77

DEMOGRAPHIC SECTION

49. Which is the highest level of education that you have completed? *DO NOT READ LIST*
[PERMIT ONE CODE ONLY]

Grade 8 or less...1
Some high school..2
High school diploma or equivalent..3
Registered Apprenticeship or other trades certificate or diploma 4
College, CEGEP or non-university certificate or diploma 5
University certificate or diploma below bachelor's level 6
Bachelor's degree 7
Post graduate degree above bachelor's level 8
Don't Know/Prefer not to say...99

50. Please tell me which of the following categories best represents your 2022 total household income (that is yourself and others in your household), before taxes? [**PERMIT ONE CODE ONLY**]

Under $20,000..................................1
$20,000 to under $40,000 2
$40,000 to under $60,000 3
$60,000 to under $80,000 4
$80,000 to under $100,000 5
$100,000 to under $120,000 6
$120,000 to under $150,000 7
$150,000 or over 8
Don't Know/ Prefer not to say 99

51. Are you an Indigenous person, that is, First Nations, Métis or Inuk? (First Nations includes Status and Non-Status Indians.

Yes 1
No 2
Prefer not to say 99

52. Do you identify as a person with a disability? A person with a disability is a person who has a long-term or recurring impairment (such as vision, hearing, mobility, flexibility, dexterity, pain, learning, developmental, memory or mental health-related) which limits their daily activities inside or outside the home (such as at school, work, or in the community in general).

Yes 1
No 2
I don't know....................................77
Prefer not to say 99

53. Could you please provide the first three digits of your postal code? **[FORMAT A1A]**
_____ first three digits
Don't Know/prefer not to say 99

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.

Appendix C: Qualitative Research Instruments

Recruiting Screener

[PROFILE: Canadians, 18 to 65 years of age, who are currently working full-time, part-time, unemployed or identify as students. *IN WINNIPEG ONLY: Indigenous Canadians 18 to 65 years of age, who are currently working full-time, part-time, unemployed or identify as students]

Hello, my name is _____, I'm calling from Nanos Research. Nanos Research has been commissioned to lead a study in your community and we would like to invite you to participate. The research is being conducted on behalf of the Government of Canada. The study would involve an up to 120 minute in-person focus group discussion that will be held on [INSERT DATE/DURING THE DAY OR IN THE EVENING]. For your participation you will receive $100. If you are interested in participating, please answer the following questions.

1. Gender: (By observation - Do not ask)

   Males   [ ] **½ participants in each group of recruits**

   Females   [ ] **½ participants in each group of recruits**

2. What year were you born in? _____ - Those 18 to 65 years only – **Ensure mix**

3. What is your current employment status?
   Employed full-time 1
   Employed part-time.. 2
   Self employed 3
   Unemployed but looking for a job............................. 4
   Unemployed and not looking for a job/Long-term
   sick or disabled .... 5 [TERMINATE]
   Full-time parent, homemaker 6
   Retired .... 7 [TERMINATE]
   Student attending school full-time 8
   Military 9
   Other- Please specify.. 20
   Prefer not to answer .... 12 [TERMINATE]
   Not applicable .... 99 [TERMINATE]

4. Have you <u>ever</u> worked in any of the following industries?
   Read List – TERMINATE if "Yes" to any in Q4 or Q5.

	Q4		Q5	
	Yes	**No**	**Yes**	**No**
Market Research	[ ]	[ ]	[ ]	[ ]
Advertising..	[ ]	[ ]	[ ]	[ ]
Any media (Radio, TV, Print).....................................	[ ]	[ ]	[ ]	[ ]
Public relations	[ ]	[ ]	[ ]	[ ]

5. Do any members of your family <u>currently</u> work for…**REPEAT ABOVE LIST**

6. Have you ever attended a focus group discussion or an interview which was arranged in advance and for which you received a sum of money?

        Yes   [ ] **- Max ½ of total recruits**   No   [ ] **– Min ½ of total recruits**

NOTE: If "no" go to Q11

7. How many groups or interviews have you attended? _____ - **TERMINATE if has attended more than 5 groups**

8. When did you last attend a focus group or an interview? _____ months - **TERMINATE if in the past 6 months**

9. What topics have you discussed? _____ - **TERMINATE if CRA related**

10. Have you been invited to attend a focus group or interview in the near future?

        Yes   [ ] **– TERMINATE**   No   [ ]

11. With which of the following do you best identify yourself?
    White 1
    South Asian (e.g., East Indian, Pakistani, Sri Lankan, etc.) 2
    Chinese 3
    Black 4
    Filipino 5
    Latin American 6
    Arab 7
    Southeast Asian (e.g., Vietnamese, Cambodian, Laotian, Thai, etc.) 8
    West Asian (e.g., Iranian, Afghan, etc.) 9
    Korean 10
    Japanese 11
    First Nations, Metis or Inuk 12
    Other — specify 20
    Prefer not to say 77

12. Which of the following categories best describes your household income, that is the income from all people living at your residence [read list] **– Ensure mix**
    Under $20,000 ....[ ]
    $20,000 to just under $40,000 ....[ ]
    $40,000 to just under $60,000 ....[ ]
    $60,000 to just under $80,000 ....[ ]
    $80,000 to just under $100,000 ....[ ]
    $100,000 to just under $120,000 ....[ ]
    $120,000 to just under $150,000 ....[ ]

$150,000 and above ....[ ]

Prefer not to answer ....[ ]

13. You may be asked to write out your answers to a questionnaire, read a document, or watch a video during the in-person focus group session. Do you have any concerns or would you need any accommodations to facilitate your participation in the group? [OPEN]

14. Participants in group discussions are asked to voice their opinions and thoughts and sometimes even asked to explain their feelings to others in the group. How comfortable are you in voicing your opinions in front of others? Are you… **(read list)**

Very Comfortable	[ ]
Comfortable	[ ]
Fairly Comfortable	[ ] - **TERMINATE**
Not Very Comfortable	[ ] - **TERMINATE**
Very Uncomfortable	[ ] - **TERMINATE**

NOTE: ALL PARTICIPANTS MUST BE VERY ARTICULATE, VERY OUTGOING, AND WILLING TO EXPRESS THEIR THOUGHTS EASILY AND OPENLY.

We would like to invite you to participate in this study which includes a focus group that will be facilitated by an experienced professional moderator and will last approximately 120 minutes. You will receive $100 for your time. Only those who show up for the focus group discussion at the scheduled time will receive the $100 incentive.

If I could just take down your details. Could you please provide us with your address, email address and telephone number?

Address: _____

_____

_____

Email: _____

Telephone: _____

Please grab a pen and paper to take down the following details:

The focus groups will be held at**:**

Vancouver

Winnipeg [Indigenous only]

Yellowknife

Sudbury

Montreal

Trois Rivieres

Moncton

Halifax

Nanos Research is the independent organization running this initiative on behalf of the Government of Canada and all your views will remain confidential and will be grouped with others to identify common themes and priorities. The meeting will be recorded for research purposes only and all your feedback will remain anonymous and observers may also be present during the group discussion. By joining the meeting, you consent to being recorded.

We will call or email to remind you one day in advance. It is important that you arrive at least 15 minutes prior to the session. Please note, upon arrival you may be required to show photo identification in the form of a provincial driver's license or provincial health card. Should you require glasses, please do not forget to bring them to the session. If for any reason you have to cancel, please let us know [GIVE EMAIL AND/OR PHONE NUMBER] so we may invite somebody else to fill your spot.

Discussion Guide

Discussion	Moderator Notes & Objectives	Time
Introduction Moderator introduces self and defines his/her role, the discussion timeframe (90-120 minutes), encourages all participants to speak up. Audio/video recording announcement (and the presence of observers). The meeting will be recorded for research purposes only and all your feedback will remain anonymous. There are no right or wrong answers. I'm interested in your ideas as individuals.	To make participants feel at ease by clearly explaining the process.	3 min
Quick self-introduction – Let's go around the group and introduce ourselves with our first name and our favourite pass-time. Participants introduce themselves to the group (e.g. first name and favourite personal hobby). I want to be respectful of your time and ensure the discussion is no longer than 90 minutes, so you might see me move things forward and ask a question to only one or two of you before moving on to the next question. I encourage everyone to raise their hand if they would like to add to the discussion. This way I can ensure I don't miss anyone and you have the opportunity to share your views.	Respondent warm-up and group bonding.	5 min
Outline the purpose of the session.	To explain the broad subject topic.	2 min

[Tonight/Today] we are going to discuss your impressions on a potential ePayroll solution for streamlining the sharing and storing of employee information between employers and the Government of Canada.		

Discussion	Moderator Notes & Objectives	Time
MODULE A: AWARENESS AND UNDERSTANDING OF AN EPAYROLL SOLUTION We will first discuss the Government of Canada's ePayroll initiative generally. Before today, had you heard or not heard of the Government of Canada's ePayroll project initiative? [IF HEARD] What have you heard about this initiative? Next, I have a short handout for you to complete. It will only take a couple of minutes to fill out and then we will discuss the questions together. [HANDOUT 1] DEFINITION: *The Government of Canada has begun an initiative to research the development of a solution to modernize the way employers send payroll, employment and demographic information to government departments and agencies, called "ePayroll". The information provided via ePayroll will be the same information employers currently send to the Government of Canada. The objective is to reduce the administrative burden on businesses providing the same information to numerous departments and agencies. ePayroll* **will not** *be a payroll processing system run by the Government of Canada.* *In the current system, employers provide employee information to the government on certain occasions, like when T4 slips are issued, or when a Record of Employment (ROE) is generated. Employers often have to provide this same information to multiple government departments. The new ePayroll service would instead receive information that is sent and updated each time the employer processes it on their end (e.g., every pay period) and the data would be uploaded to a secure place that could be updated and accessed across government departments. By having payroll information updated each time the employer processes it on their end, the Government of Canada will be able to improve the accuracy and efficiency of services and benefits it provides to Canadian citizens.* [HANDOUT 1] Based on the description you have just been read, how would you rate your impression of this ePayroll initiative on a scale from 0 to 10, where 0 is a very negative impression and 10 is a very positive impression?	To gauge awareness and understanding of ePayroll and related concepts. [DISTRIBUTE HANDOUT 1]	15 min

Why do you have that impression? Do you find this concept clear or unclear? Why? What information is needed for this concept to be more clear?		

Discussion	Moderator Notes & Objectives	Time
MODULE B: OPPORTUNITIES AND CONCERNS RELATED TO THE EPAYROLL INITIATIVE We will now chat about potential challenges and opportunities related to the Government of Canada's ePayroll initiative What positive things, if any, come to mind when you think about this ePayroll initiative? What negative things, if any, come to mind when you think about this ePayroll initiative? Next, I have another short handout for you to complete. You will have about 2-4 minutes to fill it out. We will then continue our discussion together. [HANDOUT 2] On a scale from 0 to 10, where 0 is not accessible at all and 10 is completely accessible, how would you rate your ability to access your T4? Why did you rate it that way? [HANDOUT 2] On a scale from 0 to 10, where 0 is not accessible at all and 10 is completely accessible, how would you rate your ability to access your record of employment (ROE)? Why did you rate it that way? [HANDOUT 2] On a scale from 0 to 10, where 0 is not accessible at all and 10 is completely accessible, how would you rate your ability to access information about your total income at a certain point within the year? Why did you rate it that way? How do you currently get information about your total income at a certain point within the year from your employer (e.g. email, employer provided portal, paper)? [IF A PAYROLL PORTAL PROVIDED BY EMPLOYER IS MENTIONED ABOVE] For those of you that use a portal provided by a payroll software provider through your employer, does this work well for you?	To explore potential concerns, challenges, and opportunities related to ePayroll. [DISTRIBUTE HANDOUT 2]	55 min

Why or why not? [IF PORTAL EASY TO USE/NAVIGATE, ASK: What is it about the employer's portals you currently use that make it easy to use/navigate?] Have you been able to access that portal after you have left that employer? If so, how long were you able to access your information within that portal? Do you use Government of Canada portals (CRA MyAccount, My Service Canada Account) to access your T4 or your record of employment? [HANDOUT 2] On a scale from 0 to 10, where 0 is strongly disagree and 10 is strongly agree, to what extent do you agree or disagree with the following statement? An ePayroll service would improve my ability to access payroll information (such as viewing my T4, record of employment, and other personal information) Why did you rate it that way? Would you feel comfortable using a potential Government of Canada portal to access your payroll information in the future? Why or why not? What concerns, if any, do you have regarding this ePayroll initiative, where near real-time information is sent and updated each time the employer processes it on their end (e.g., every pay period) and the data is then saved in a secure government place that could be updated and accessed across authorized government departments based on program need-to-know basis? Any others? [ASK IF TIME ALLOWS] [IF NOT MENTIONED AS A CONCERN OR IN QUESTION ABOVE] Do you trust the Government of Canada to keep your information secure and only access it on a need-to-know basis? [ASK IF TIME ALLOWS] If you identified a potential error in your ePayroll data, such as a mistake on your T4 or outdated personal information, who would you contact, the Government of Canada or your employer? What barriers, if any, do you think could arise with this new way of updating and sharing employment and payroll information? Any others? Who do you think would benefit, if anyone, from the implementation of this initiative? Why do you say that? What would be the biggest benefits to you, if any, of the implementation of this initiative? Why? What would be the biggest benefits to employers, if any, of the		

Discussion		
implementation of this initiative? Why?		

Discussion	Moderator Notes & Objectives	Time
MODULE C: IDEAS FOR A USER PLATFORM Let's now talk about the design of an ePayroll tool for its users (the place where the users would access the information) including the general public (employees/workers) and employers. As an employee, what do you envision this tool to look like? (PROMPT IF NEEDED: An app? A secure portal?) What should the tool allow users to do? Anything else? What considerations should there be when designing the tool for users to access the information? What would be the most important features this tool should have? What concerns do you have, if any, specifically relating to the tool for ePayroll users?	To gather ideas for the design of an ePayroll user interface.	15 min

Discussion	Moderator Notes & Objectives	Time
MODULE D: RECOMMENDATIONS AND COMMUNICATIONS Lastly, we will talk about recommendations and key messaging for the communication of this initiative. Do you have a positive or negative impression of the term "ePayroll"? Why do you have that impression? [MODERATOR PROMPT IF NEEDED Do you feel that the term "ePayroll" is confusing?] Does the term accurately reflect the initiative as we have explained it? Why or why not? What recommendations do you have, if any, for the Government of Canada that they should consider in the development or implementation of this initiative? Any others? What should the Government of Canada's key messages be when communicating the need for this ePayroll initiative with the general public? Where should these messages be shared?	To identify recommendations including communications and promotion.	10 min

Discussion	Moderator Notes & Objectives	Time
MODULE E: WRAP UP ***Check in with observers to see if there are any follow-up items or clarification needed.*** Follow up questions for participants, if needed. Thank you everyone for your engagement in the discussion. In appreciation of your time, you will receive $100 which will be provided to you upon leaving the facility. Please ensure that you sign out so that we can provide you with your incentive.	To establish that objectives have been reached.	5 min