



Canada Revenue  
Agency

Agence du revenu  
du Canada

# 2025-2026 Canada Revenue Agency Benefits and Credits Campaign Concept Testing

## Final Report

Prepared for Canada Revenue Agency

Supplier name: Earnscliffe Strategy Group

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Ce rapport est aussi disponible en français.

Canada

# 2025-2026 Canada Revenue Agency Benefits and Credits Campaign Concept Testing

## Final Report

Prepared for Canada Revenue Agency

Supplier name: Earnscliffe Strategy Group  
October 2025

This public opinion research report presents the results of focus groups conducted by Earnscliffe Strategy Group on behalf of Canada Revenue Agency. The qualitative research was conducted in September and October 2025.

Cette publication est aussi disponible en français sous le titre : *Mise à l'essai des concepts de la campagne sur les prestations et les crédits de 2025-2026 de l'Agence du revenu du Canada.*

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## Executive summary

Earnscliffe Strategy Group (Earnscliffe) is pleased to present this report to the Canada Revenue Agency (CRA) summarizing the results of qualitative research undertaken to test creative concepts for its benefits and credits advertising campaign.

With the rising costs of living, high housing costs and higher grocery prices, many people living in Canada are worried about making ends meet. The CRA wants to ensure people living in Canada, and vulnerable populations<sup>1</sup> in particular, are aware of benefits and credits to which they are entitled when they file their personal income taxes. These benefits and credits can provide additional income or tax relief to help make life more affordable since many may depend on benefit payments and tax credits as part of their household income.

However, certain segments of the vulnerable population such as modest-income households, Indigenous Peoples, those new to Canada, and youth aged 18-24, face a variety of barriers when doing their taxes and receiving their benefits and credits. These barriers include a lack of general awareness of benefits and credits, lack of support to complete their taxes, lack of access to services in remote locations, language barriers, low financial literacy and/or mental or physical health issues.

To meet these challenges, it is important for the Government of Canada (GC) to make proactive and targeted efforts to reach these populations with important tax-related information. Improving awareness will help ensure that these populations know that doing their taxes every year is necessary to be eligible for benefits and credits. It will also inform them of the free digital tools and free tax clinics that are available to them.

The objective of this research is to evaluate the effectiveness and creative approach of proposed concepts aimed at raising awareness of benefits and credits available to Canadians when they do their taxes and the availability of housing programs that can help with buying or renovating a home. Additionally, the research should recommend possible modifications to the concepts that would increase effectiveness. The CRA would like to maximize the impact of its upcoming advertising campaign by ensuring the concepts will resonate with members of the target audience, including vulnerable populations.

The total contract value of the project was \$89,997.51 including HST.

To meet the research objectives, Earnscliffe conducted qualitative research that involved ten online focus groups, with five target audiences, on September 29 and October 1, 2025. The target audiences for the research included: Indigenous Peoples, peoples with disabilities, modest income members of the general population, modest income youth, and modest income newcomers to Canada. Modest income referred to those with a maximum annual household income of \$50,000 or less. With each audience, one group was conducted in English and one in

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<sup>1</sup> "Vulnerable" is only being used in this report to describe individuals who may be hard to reach or those who experience certain situational or systemic challenges that can negatively impact their outcomes or put them at a disadvantage. This term was not used when speaking with these audiences directly.

French. Ten participants were recruited for each group and between 7 and 10 participated in each group. All groups were approximately 90 minutes in length.

It is important to note that for the focus groups and interviews, qualitative research is a form of scientific, social, policy, and public opinion research. Focus group and interview research is not designed to help a group reach a consensus or to make decisions, but rather to elicit the full range of ideas, attitudes, experiences, and opinions of a selected sample of participants on a defined topic. Unlike the survey results, because of the small numbers involved in the qualitative component of the research, the participants cannot be expected to be thoroughly representative in a statistical sense of the larger population from which they are drawn. Findings are directional in nature and cannot reliably be generalized beyond their number.

The key findings of this research are presented below:

### Creative concepts

Participants reviewed three creative concepts one at a time in randomized order. For each concept, a storyboard for a video ad and images for a digital ad were shown. Scripts were read to participants for both ads.

- Given the generally low awareness of federal benefits and credits, participants appreciated the main message of the ads as a useful reminder that they may be eligible for support. The message was especially resonant given the current economic climate and the sense that life is more expensive and challenging. Participants found this to be credible coming from CRA.
- The secondary messaging, that “every dollar counts”, was noted and appreciated. It was described as succinct, memorable, and relevant; again, given the current economic climate.
- Participants seemed to appreciate visuals and messaging that drew on obvious Canadiana (i.e. beaver, hockey, forest, canoes, polar bears), which they found relatable, and aligned more closely with the main message of the ads.
- Overall reactions to the three concepts were mixed; all three concepts drew positive and negative reactions across all of the groups.
- “Canadian Facts” seemed to be preferred overall, followed by “More Balanced” and then by “100% Agree”. There were a few noteworthy differences by audience in language:
  - The overwhelming majority of Indigenous Peoples in French preferred “100% Agree”, while, in English, the majority preferred “More Balanced”.
  - Where peoples with disabilities were concerned, in English, most preferred “More Balanced”, whereas in French, the majority preferred “Canadian Facts”.
  - Among the general population, most preferred “Canadian Facts” in both languages.
  - For modest income youth, in English, all preferred “Canadian Facts”, while in French the majority preferred “100% Agree”.
  - And while the majority of French-speaking newcomers preferred “Canadian Facts”, in English, the majority preferred “100% Agree”.

## Canadian Facts

- This concept was described as warm, approachable, and distinctly Canadian. A key strength was the play on the word “facts” – linking fun Canadiana trivia with practical information on federal benefits and credits. Many also said they enjoyed learning new things, including details about government programs and support.
- Other reactions to this concept were neutral or negative. Several participants found it difficult to follow and did not easily see a connection between the facts, and the details about benefits and credits.
- The depiction of Canadian animals, such as beavers and polar bears, was appealing to many, and a few participants felt it was inclusive and they could relate.
  - The suggestion in the Churchill, Manitoba fact that in Canada we “look out for each other” also resonated with some participants, reinforcing a sense of shared Canadian identity which aligns well with the message of government support.
- Reactions to the digital ad seemed to be more positive than the storyboard. Its vibrant colours and playful animal visuals were described as eye-catching and engaging by some, while others appreciated that it got to the point about credits and benefits more quickly.

## More Balanced

- Reactions to this concept were generally positive or neutral. Participants appreciated both the Canadiana elements, and the idea of creating greater equity through government benefits and credits that directly put money back into people’s pockets.
- Most understood the central metaphor of things being “off balance” and restored through government support.
- Of the three concepts, for some this one felt the most like a typical Government of Canada ad because it was more direct, with messaging about benefits and credits appearing sooner in the ad.
- One element that stood out was the names of specific benefits and credits on the screen throughout the ad, not just listed at the end. This made the concept feel more relevant and on-topic, helping to connect the imagery and unbalanced metaphor with the core message.
- However, the imagery of hockey and canoeing felt out of touch for a few participants – particularly youth, newcomers, and people with disabilities – making the ad less personally relevant.
- There was broad consensus around the messaging: a vast majority preferred the phrase “*Sometimes life can feel unbalanced.*” Newcomers, in particular, struggled with the idiom “*a little off*” and some interpreted it negatively as “bad” or related it to the idea of feeling physically “*off*” (in the sense of illness).

- In French, the alternative phrase “*ne tourne pas rond*” carries an even more problematic connotation, often used as an insult to describe someone who is behaving erratically or unpredictably.

### 100% Agree

- Reaction to this concept was largely polarized. For many, the debate concept was not immediately obvious, though with some discussion and analysis, some participants liked the sense of unity in the last message (100% of us can agree: every dollar counts).
- Many found the storyboard component confusing or disconnected from the intended message. While a few could relate to the pineapple on pizza debate, pineapple on pizza was not interpreted as Canadiana, which added to participants’ confusion and difficulty connecting it to other images or the message of the ad.
- While the digital ad component was more straightforward for many, participants often remarked that this concept (overall) looked like an ad for pizza, and that it would either not grab their attention at all, or it would grab their attention for the wrong reason (i.e. because they wanted pizza).
- Some participants – newcomers and persons with disabilities in particular – expressed concern that this creative direction risked trivializing the message and did not align with the stature and seriousness expected of the federal government.
- Whereas, as noted earlier, Indigenous Peoples in French really liked the humorous approach of the contradiction that culminates in the message that despite our preferences, we can all agree and find common ground.

## Communications/Framing

Participants were then presented with different wording variations and asked their interpretations and preferences.

### Tax rate cut variations

- The term “income tax cut” was preferred by the majority. This term was seen to be clear and inclusive and clearly linked to each individual in terms of their income.
- “Middle-class tax cut” was preferred by some participants when they felt it was directly applicable to them, but many participants bristled at this wording and felt it was exclusionary. Others felt that the definition of “middle-class” was unclear, so they were not sure if the tax cut would apply to them or not.
- “Tax rate cut” did not elicit strong positive or negative reactions. It felt broader and more general and less impactful to their own pocketbooks.

**Calls to action**

- There was a strong preference for the wording, “Find out what you may qualify for” as the call to action. Participants felt that this term was more inviting, conveyed a sense of discovery, and made them feel like there would be something specific and concrete for them to “find out” at the website.
- “Learn about what you may qualify for” suggested that there would be additional work (or learning) involved in understanding what benefits they might qualify for. Several participants noted that this call to action would make them expect a complicated website without clear answers.

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I hereby certify as a representative of Earnscliffe Strategy Group that the final deliverables fully comply with the Government of Canada political neutrality requirements outlined in the Communications Policy of the Government of Canada and Procedures for Planning and Contracting Public Opinion Research. Specifically, the deliverables do not include information on electoral voting intentions, political party preferences, standings with the electorate or ratings of the performance of a political party or its leaders.

Signed:

Date: October 20, 2025



Stephanie Constable  
Principal, Earnscliffe

## Introduction

Earnscliffe Strategy Group (Earnscliffe) is pleased to present this report to the Canada Revenue Agency (CRA) summarizing the results of qualitative research undertaken to test creative concepts for its benefits and credits advertising campaign.

With the rising costs of living, high housing costs and higher grocery prices, many people living in Canada are worried about making ends meet. The CRA wants to ensure people living in Canada, and vulnerable populations<sup>2</sup> in particular, are aware of benefits and credits to which they are entitled when they file their personal income taxes. These benefits and credits can provide additional income or tax relief to help make life more affordable since many may depend on benefit payments and tax credits as part of their household income.

However, certain segments of the vulnerable population such as modest-income households, Indigenous Peoples, those new to Canada, and youth aged 18-24, face a variety of barriers when doing their taxes and receiving their benefits and credits. These barriers include a lack of general awareness of benefits and credits, lack of support to complete their taxes, lack of access to services in remote locations, language barriers, low financial literacy and/or mental or physical health issues.

To meet these challenges, it is important for the Government of Canada (GC) to make proactive and targeted efforts to reach these populations with important tax-related information. Improving awareness will help ensure that these populations know that doing their taxes every year is necessary to be eligible for benefits and credits. It will also inform them of the free digital tools and free tax clinics that are available to them.

The objective of this research is to evaluate the effectiveness and creative approach of proposed concepts aimed at raising awareness of benefits and credits available to Canadians when they do their taxes and the availability of housing programs that can help with buying or renovating a home. Additionally, the research should recommend possible modifications to the concepts that would increase effectiveness. The CRA would like to maximize the impact of its upcoming advertising campaign by ensuring the concepts will resonate with members of the target audience, including vulnerable populations.

## Methodology

To meet the research objectives, Earnscliffe conducted qualitative research that involved ten online focus groups, with five target audiences, on September 29 and October 1, 2025. The target audiences for the research included: Indigenous Peoples, peoples with disabilities, modest income members of the general population, modest income youth, and modest income newcomers to Canada. Modest income referred to those with a maximum annual household income of \$50,000 or less. With each audience, one group was conducted in English and one in

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French. Ten participants were recruited and between 7 and 10 participated in each group, and all groups were 90 minutes in length. The structure of the groups was as follows:

#### Qualitative focus group breakdown

Audience	English	French	Total
Indigenous Peoples	1	1	2
People with disabilities	1	1	2
Modest income general population	1	1	2
Modest income youth	1	1	2
Modest income newcomers	1	1	2
Total	5	5	10

Participants were provided with a monetary incentive in recognition of their time. The honorarium equaled \$100 for modest income members of the general population, modest income youth, and modest income newcomers to Canada; \$125 for people living with disabilities; and \$150 for Indigenous persons. The variance in honorarium is equal to the variance in difficulty in recruiting each audience (often but not always driven by the incidence of each group within the population).

Please refer to Appendix A for greater detail on how the groups were recruited, Appendix C for the discussion guide used to facilitate the focus groups and Appendix B for the screener used for recruiting the focus groups.

It is important to note that qualitative research is a form of scientific, social, policy and public opinion research. Focus group and interview research is not designed to help a group reach a consensus or to make decisions, but rather to elicit the full range of ideas, attitudes, experiences, and opinions of a selected sample of participants on a defined topic. Because of the small numbers involved the participants cannot be expected to be thoroughly representative in a statistical sense of the larger population from which they are drawn. Findings are directional in nature and cannot reliably be generalized beyond their number.

Detailed findings from this research are presented in subsequent sections of this report. Appended to this report are: a detailed methodology report (Appendix A) including a glossary of terms that explains the generalizations and interpretations of qualitative terms used throughout this report; the recruitment screener (Appendix B); the discussion guide (Appendix C); images and accompanying scripts of the draft creative materials shown to participants (Appendix D); and the polling results (Appendix E).

## About this report

The following report presents the analysis of qualitative research to evaluate, and gather feedback on, potential creative approaches and key messages to determine what direction(s) best resonates with the target audience(s). The results of the qualitative results provide the nuance to understand what and how those views are informed.

The qualitative findings, except where specifically identified, represent the combined results across the target audiences. Quotations used throughout the report were selected in order to bring the analysis to life and provide typical verbatim commentary from participants across the various groups.

## Detailed findings

This report details the findings of the qualitative research undertaken by Earncliffe Strategy Group (Earncliffe) on behalf of the Canada Revenue Agency (CRA) to gauge reactions to three creative ad concepts. This qualitative report is divided into two sections: the first explores reactions to the creative concepts, while the second explores reactions to messaging/framing options.

The groups began with a very short discussion about awareness of CRA benefits and credits. The discussions turned quickly to the evaluation of the campaign creative concepts and then messaging and framing options.

## Creative concepts

Participants reviewed three creative concepts one at a time in randomized order. For each concept, a storyboard for a video ad and images for a digital ad were shown. Scripts were read to participants for both ads. All the content tested for each concept can be found in Appendix D.

### Overall reactions to the concepts

Given the generally low awareness of federal benefits and credits, participants appreciated the main message of the ads as a useful reminder that they may be eligible for support. The message was especially engaging for those with modest incomes, especially youth, who connected it to the current economic climate and the sense that life is more expensive and challenging.

Participants viewed the message as both important and credible, especially coming from the Government of Canada and the CRA. However, as will be discussed later, because the CRA is seen as a serious and authoritative institution, one of the concepts felt somewhat at odds with the weight and formality ascribed to it.

“A lot of people don't know that, like, these benefits are available, and that you can apply for them, especially, like, younger people.” – Modest income youth, English

“I find a lot of people don't even know that these benefits are out there, so I think it's amazing that we're advertising them.” – Modest income youth, English

“Moi, je dirais que le gouvernement est là pour nous aider; pour nous faciliter la vie.” / “I would say that the government is there to help us; to make our lives easier.” – Modest income youth, French

The secondary messaging that “every dollar counts”, was noted and appreciated. It was described as succinct, memorable, and relevant; again, given the current economic climate.

In terms of the creative elements, some participants appreciated visuals and messaging that drew on obvious Canadiana (i.e. beaver, hockey, forest, canoes, polar bears), which they found relatable, and aligned more closely with the main message of the ads. Other imagery, such as the pizza imagery in “100% Agree” and the jack-o'-lantern mushroom in “Canadian Facts”, was

not as well received. In fact some audiences, particularly newcomers, found these elements confusing and discordant with the sponsor and main message of the ads.

“I’m a little bit confused. Maybe because of the cultural differences. I don’t know. I don’t get it. What does pineapple pizza mean or have to do with anything?” – Modest income newcomers, English

“Bon, moi à mon avis, c’est, disons que c’est un peu décalé. Je ne vois pas. Je dirais pas non plus que je suis au Canada depuis suffisamment longtemps pour voir le rapport entre les attitudes culinaires des Canadiens, mais généralement, la pizza n’est pas associée au Canada. Je suis totalement perdu. Pizza avec ou sans ananas ?” / “Well, in my opinion, let’s say it’s a bit off-topic. I don’t really see. I also wouldn’t say that I’ve been in Canada long enough to see the connection between Canadians’ culinary attitudes, but generally, pizza isn’t associated with Canada. I’m completely lost. Pizza with or without pineapple?” – Modest income newcomers, French

Overall reactions to the three concepts were mixed, though all three concepts drew positive and negative reactions across all of the groups.

“Canadian Facts” seemed to be preferred overall, followed by “More Balanced” and then by “100% Agree”. However, there were a few noteworthy differences and preferences by audience in language:

- The overwhelming majority of Indigenous Peoples in French preferred “100% Agree”, with one selecting “Canadian Facts” as their preferred concept. Whereas, in English, the majority of Indigenous Peoples preferred “More Balanced”, with one selecting “100% Agree” and one selecting “Canadian Facts” as their preferred concept.
- Where peoples with disabilities were concerned, in English, most preferred “More Balanced” with one selecting “100% Agree” and another selecting “Canadian Facts”. In French, the majority selected “Canadian Facts”, with three selecting “More Balanced”.
- Among the general population, most preferred “Canadian Facts” in both languages.
- For modest income youth, in English, all participants selected “Canadian Facts”, while in French, none selected “Canadian Facts”. The majority of modest income youth in French selected “100% Agree” with a couple selecting “More Balanced”.
- And while the majority of French-speaking newcomers preferred “Canadian Facts”, three also preferred “More Balanced”. In English, the majority of participants preferred “100% Agree”, while two preferred “More Balanced” and one preferred “Canadian Facts”.

## Canadian Facts

“Canadian Facts” was described as warm, approachable, and distinctly Canadian. A key strength was the play on the word “facts” – linking fun trivia about Canadiana with practical information on federal benefits and credits. Many also said they enjoy learning new things, including details about government programs and support. Those who liked this ad felt that the facts would catch and hold their attention. Several even suggested that adding new facts over time would help sustain interest and extend the life of the campaign.

“Personnellement, moi, j’ai aimé ça parce que des faits sur le Canada oblige d’en apprendre davantage des choses qu’on connaît pas nécessairement. Je trouvais ça intéressant.” / “Personally, I liked it because facts about Canada make us

learn more about things we don't necessarily know. I found that interesting." – Modest income general population, French

Other reactions to this concept were neutral or negative. Several participants found it difficult to follow and did not easily see a connection between the facts, and the details about benefits and credits. Those who did not like this concept tended to be uninterested or even turned off by the facts, finding the concept to be outdated and something they would likely scroll past or ignore. A few suggested that the concept would be better if it went straight to messaging about benefits and credits without an unrelated hook.

"I will remember the beaver teeth, I will remember the unlocked cars, and I will remember the mushrooms. I won't remember anything after that." – Indigenous Peoples, English

"The concepts are Canadian, sure, but I think you would get lost in the Canadian facts, and it seems like the benefits at the end are just kind of thrown in there for the sake of throwing them in there. There's nothing tying them in." – Indigenous Peoples, English

The use of Canadian animals, such as beavers and polar bears, was appealing to many, and a few participants felt it was inclusive and they could relate.

Further, the suggestion in the Churchill, MB fact that in Canada we "look out for each other" also resonated with some participants, reinforcing a sense of shared Canadian identity which aligns well with the message of government support. For some, the concept felt nostalgic, reminding them of past public advertising campaigns like Heritage Minutes, Hinterland Who's Who, or the North American House Hippo.

"I would be curious to see the voice that they choose. Like, it would be nice to do the very official one, but the first one that comes to my head, and I don't know if the same guy is, like the Canadian house hippo, like, you could set the tone very different ways of like, a little satire or very serious." – Modest income general population, English

Reactions to the digital ad seemed to be more positive than the storyboard. Its vibrant colours and playful animal visuals were described as eye-catching and engaging by some, while others appreciated that it got to the point about credits and benefits more quickly. However, some did feel there was a disconnect between the imagery and the main message about government support.

"The fact that it's saying, 'Canadian Facts', I know what the point of the ad is. And then also the color brings warmth to it." – Modest income youth, English

"I really like this one. I think the way that it's formatted as, like, a one fact per slide would get me to, like, if I was on Instagram or something, like, I would keep swiping until I got to the actual benefits/credit part." – Modest income youth, English

## More Balanced

Reactions to “More Balanced” were generally positive or neutral. Participants appreciated both the Canadiana elements, and the idea of creating greater equity through government benefits and credits that directly put money back into people’s pockets. Most understood the central metaphor of things being “off balance” and restored through government support.

“Moi, je dirais que le gouvernement est là pour nous aider pour nous faciliter la vie. C'est ça que je me dis sur cette publicité.” / “I’d say that the government is there to help us and make our lives easier. That’s what I tell myself about this advertisement.” – Modest income youth, French

Of the three concepts, for some this one felt the most like a typical Government of Canada ad because it was more direct, with messaging about benefits and credits appearing sooner in the ad. While a few felt it was somewhat cold and basic, especially in comparison to the other two concepts, many participants appreciated that it was more to the point.

“I think with the way they have the voiceover is perfect. It's basically problem, solution, done. There's no beavers and trees, and it's just straight to the point.”  
– Indigenous Peoples, English

One element that stood out was the names of specific benefits and credits on the screen throughout the ad, not just listed at the end. This made the concept feel more relevant and on-topic, helping to connect the imagery and unbalanced metaphor with the core message. Suggestions for improving this aspect of the concept included featuring benefits and credits that are applicable to the most Canadians, featuring lesser-known benefits to raise awareness among those who might not know they qualify. Further, those with disabilities suggested inclusion of the disability credit which they argued is not known to all living with a disability.

“I'd say whatever tax breaks that the most people qualify for would probably be the ones that I'd want kind of front and center.” – Modest income general population, English

“It has it at the end. It's just, it doesn't, and I find a lot of people with disabilities don't even know the disability tax credit exists.” – People with disabilities, English

The imagery of hockey and canoeing felt disconnected for some participants, especially youth, newcomers, and people with disabilities, who cited financial and accessibility barriers. For example, some newcomers did not know what an ice resurfacer (i.e., Zamboni) was or had not had the opportunity to participate in organized sports or hockey. Consequently the concept felt less personally relevant, and these participants said they would be unlikely to notice or engage with the ad, likely scrolling past it instead.

“Bon. Quand on parle de handicap, on parle de handicap intellectuel, ou on parle d'handicap physique, ou un handicap moteur ? Pour ma part, avec le diagnostic que j'ai maintenant, c'est clair que j'irai pas. Par exemple, je m'identifie pas au hockey déjà, j'aime pas ça, mais en plus, en le voyant, je ne m'identifie pas à ça parce que j'irai pas faire du cardio en jouant au hockey.” / “Well, when we talk about disability, are we talking about an intellectual disability, a physical disability, or a motor disability? In any case, for me, with the diagnosis I have now, it’s clear that I wouldn’t go. For example, I don’t identify with hockey. I don’t even like it,

and on top of that, when I watch it, I don't identify with it because I wouldn't go do cardio by playing hockey.” – People with disabilities, French

The imagery, by contrast, resonated more strongly with Indigenous participants, some of whom spoke of the cultural significance of canoeing and of outdoor hockey as a cherished community activity that brings people together, including on-reserve.

Finally, asked about two messaging options: “Sometimes life feels a little off” or “Sometimes life can feel unbalanced”, there was broad consensus around the messaging, “Sometimes life can feel unbalanced.” More participants took offense to the wording, “Sometimes life can feel a little off.” Newcomers, in particular, struggled with the idiom “a little off” and some interpreted it negatively as “bad” or related it to the idea of feeling physically “off” (in the sense of illness). In French, the alternative phrase “ne tourne pas rond” carries an even more problematic connotation, often used as an insult to describe someone who is behaving erratically or unpredictably.

“When I hear ‘a little off’, it kind of gives a connotation that something's wrong, as if I'm doing something wrong, versus the idea of like unbalanced which is just like temporary. It's like a moment. ‘A little off’ gives the sense, for me, of like a tone of, like, something's wrong.” – Modest income newcomers, English

“Quand on dit que ça ‘ne tourne pas rond’ dans ta tête ou dans sa tête, c'est parce qu'il y a des problèmes de santé mentale. Je trouve que le message est un petit peu moins respectueux.” / “When we say things are ‘a little off’ in your head or in their head, it's because of mental health issues. I feel that the message comes across as a little less respectful.” – Indigenous Peoples, French

## 100% Agree

Reaction to the “100% Agree” concept was largely polarized.

For many, the debate concept was not immediately obvious, though with some discussion and analysis, some participants liked the sense of unity in the last message, “100% of us can agree: every dollar counts.”

“Il y a tellement de différentes personnes ici dans cette économie que tout le monde aime différentes choses. Nous avons tous besoin d'une autre chose, c'est plus d'argent pour vivre. J'aime comment ils ont fait fleur, chaque dollar compte. C'est facile à comprendre et souvenir, alors si tu vas en ligne, tu vas trouver quelque chose qui peut vous aider avec tes impôts et pour chercher un peu de cet argent.” / “There are so many different people here in this economy that everyone likes different things. We all need one more thing, more money to live. I also like how they highlighted that, every dollar counts. It's easy to understand and remember, so if you go online, you'll find something that connects to your own life too to help you with your taxes and to look for a bit of that money.” – Indigenous Peoples, French

“On est tous 100% d'accord qu'on veut tous avoir le plus d'argent dans nos poches, puis que chaque dollar compte.” / “We are all 100% in agreement that

we all want to have as much money in our pockets as possible, and every dollar counts.” – Modest income general population, French

Many found this concept confusing or disconnected from the intended message. While a few could relate to the pineapple on pizza debate, pineapple on pizza was not interpreted as Canadiana (and therefore relevant to a federal government ad), which added to participants’ confusion and difficulty connecting it to other images or the message of the ad.

“Again, the same sort of thing as with the beaver and the forest, like, the pineapple on pizza... just why? What does that have to do with benefits?” – Indigenous Peoples, English

As mentioned earlier, some participants – newcomers and persons with disabilities in particular – expressed concern that this creative direction risked trivializing the message and did not align with the weight and formality expected of the CRA and the federal government.

“Not everyone finds food, like, humour effective. Some might think this feels off topic for the CRA or too casual for the government; like, the message.” – Modest income newcomers, English

“Tout le monde va se mettre à parler de la pizza ou des ananas, puis ils vont arrêter de penser aux messages au fond que le gouvernement veut véhiculer.” / “Everyone’s going to start talking about the pizza or the pineapples, and they’ll stop thinking about the actual message the government is trying to convey.” – People with disabilities, French

In contrast, some audiences, Indigenous Peoples in French and modest income youth in French, really liked the humorous approach of the contradiction that culminates in the message that despite our differences, we can all agree, find common ground, and what matters is money in our pockets.

“Je le trouve drôle. Ça connecte un peu le message mieux, je te dirais, parce qu’il y a du monde qui n’aime pas d’ananas sur la pizza, et il y a du monde qui dirait que c’est agréable.” / “I found this one funny. It connects with the message a bit better, I’d say, because there are people who don’t like pineapple on pizza, and there are people who’d say it’s fine.” – Indigenous Peoples, French

Participants felt the digital ad was slightly more straight forward, but they often remarked that this concept looked like an ad for pizza, and that it would either not grab their attention at all, or it would grab their attention for the wrong reason (i.e. because they wanted pizza).

“I don’t know if this is a good thing or not, but it fully looks like a Domino’s Pizza ad.” – Modest income youth, English

## Communications/Framing

Participants were then presented with different wording variations and asked their interpretations and preferences.

## Preferred messaging variations for “tax rate cut”

In terms of messaging around the tax cut, three options were evaluated: “tax rate cut”, “middle-class tax cut”, and “income tax cut”.

The term “income tax cut” was preferred by the majority of participants. This term was seen to be clear, inclusive, and linked to each individual’s income or personal situation.

“A general term would be an ‘income tax cut’.” – Indigenous Peoples, English

“I think it's easier to know where it's coming from, and easier to understand.” – Modest income newcomers, English

While some participants appreciated the phrase “middle-class tax cut” when they believed it described their own situation, many reacted unfavourably, finding it exclusionary or ambiguous. The lack of a clear definition or comprehension of “middle-class” led to confusion about eligibility. English Indigenous participants were especially critical, expressing discomfort with language that categorizes people according to perceived status.

“I think using the term ‘middle-class’ infers a whole lot of things. It can be derogatory to some; it could be a compliment to some. I don't think anybody needs to know that anyone is middle class or not.” – Indigenous Peoples, English

“The term ‘middle class’ there makes you kind of self-identify in the moment and see if you are middle class, like, mentally, when you hear that language. And so, I don't think that's a positive way to go about, something like a tax cut.” – Modest income youth; National in English

“Tax rate cut” did not elicit strong positive or negative reactions. It felt broader, more general and less impactful to their own pocketbooks.

“‘Tax rate cut’ feels more general to, like, everyone and everything.” – Modest income youth, English

## Calls to action

Participants were then asked which call to action (guiding them to the website) they preferred.

There was a very strong preference for the wording, “Find out what you may qualify for”. Participants felt that this term was more inviting, conveyed a sense of discovery, and made them feel like there would be something specific and concrete for them to “find out” at the website.

“‘Find out’, it seems like... do it at your own leisure.” – Indigenous Peoples, English

“‘Find out’ sticks out more for me because it almost the way it's worded, it almost makes me think, ‘Oh! There is something there that I qualify for’”. – Modest income general population, English

“Learn about what you may qualify for” was seen by many to convey the idea that there would be additional work (or learning) involved in understanding what benefits they might qualify for. Several participants noted that this call to action would make them expect a complicated website without clear answers.

“When I hear, ‘Learn about’ it just makes me think about school.” – Indigenous Peoples, English

“‘Renseignez-vous’ sonne littéralement comme un ordre.” / “‘Learn about’ literally sounds like a command.” – Modest income general population, French

“Moi, je pense que quand on dit: ‘Renseignez-vous’, on sous-entend une action de notre part, donc nous nous devons aller pour chercher les informations.” / “I think that when we say, ‘Learn about’, it implies an action on our part, such that we have to go and look for the information ourselves.” – People with disabilities; National in French

## Conclusions

Overall, participants across audiences responded positively to the core message that “every dollar counts” and appreciated the reminder that government benefits and credits exist to support Canadians. The advertising was seen as relevant and credible coming from the Government of Canada and CRA, more specifically, particularly given the current economic climate. That said, differences emerged across creative executions, audiences and language groups.

Participants consistently valued clear, straightforward communication that felt accessible and inclusive. Because of the CRA’s reputation as a serious and authoritative institution, overly casual or humorous approaches were perceived to be discordant with the main message and the organization’s stature. Concepts that presented information directly and emphasized government support through benefits and credits were seen as more credible and effective.

Among the three creative concepts, “Canadian Facts” was generally the most well-received. The warm tone, Canadiana imagery, and memorable “facts” framing of this concept felt engaging and distinctive for most, though a few participants found the connection between the facts and the benefits messaging unclear. “More Balanced” was appreciated for its clarity and directness, as well as the explicit onscreen display of specific benefits and credits, though its imagery of hockey and canoeing felt exclusionary to some audiences due to financial or accessibility barriers. “100% Agree” elicited the most polarized reactions – some enjoyed its humour and sense of unity, while others found it off topic, trivializing or off-brand for the CRA.

Culture relevance and inclusivity were key determinants of engagement. Newcomers and people with disabilities were more likely to find certain imagery (such as hockey, canoeing, or pineapple pizza) disconnected from their experiences. In contrast, Indigenous participants found greater resonance in imagery that reflected community connection – particularly canoeing and outdoor hockey – as these were seen as unifying, culturally meaningful activities.

In terms of the messaging tested, “income tax cut” was preferred by the overwhelming majority of participants. It was clearer, more personal, and more inclusive. For the call to action, “Find out what you may qualify for” was strongly preferred for its inviting and empowering tone, which suggested a personalized, low-effort discovery rather than a directive to “learn” or “research”.

## Appendix A: Methodology report

### Methodology

Earncliffe conducted ten online focus groups, with five target audiences, on September 29 and October 1, 2025. The target audiences for the research included: Indigenous Peoples, peoples with disabilities, modest income members of the general population, modest income youth, and modest income newcomers to Canada. Modest income referred to those with a maximum annual household income of \$50,000 or less. With each audience, one group was conducted in English and one in French. Ten participants were recruited and between 7 and 10 participated in each group, and all groups were 90 minutes in length.

#### Schedule and composition of the focus groups

Group	Audience	Language	No of recruits	No of participants	Time
Monday, September 29, 2025					
1	Modest income youth	English	10	8	12:00 pm PT / 1:00 pm MT / 2:00 pm CT / 3:00 pm ET / 4:00 pm AT / 4:30 pm NT
2	Modest income general population	French	10	10	2:00 pm PT / 3:00 pm MT / 4:00 pm CT / 5:00 pm ET / 6:00 pm AT / 6:30 pm NT
3	Modest income general population	English	10	8	2:00 pm PT / 3:00 pm MT / 4:00 pm CT / 5:00 pm ET / 6:00 pm AT / 6:30 pm NT
4	Modest income newcomers	French	10	8	4:00 pm PT / 5:00 pm MT / 6:00 pm CT / 7:00 pm ET / 8:00 pm AT / 8:30 pm NT
5	Modest income newcomers	English	10	7	4:00 pm PT / 5:00 pm MT / 6:00 pm CT / 7:00 pm ET / 8:00 pm AT / 8:30 pm NT
Wednesday, October 1, 2025					
6	Modest income youth	French	10	6	1:00 pm ET / 2:00 pm AT
7	Peoples with disabilities	French	10	9	10:00 am PT / 11:00 am MT / 12:00 pm CT / 1:00 pm ET / 2:00 pm AT
8	Peoples with disabilities	English	10	7	5:00 pm ET / 6:00 pm AT

9	Indigenous Peoples	French	10	10	7:00 pm ET / 8:00 pm AT
10	Indigenous Peoples	English	10	9	4:00 pm PT / 5:00 pm MT / 6:00 pm CT / 7:00 pm ET / 8:00 pm AT

## Detailed composition of the focus groups

Group	Audience	No of participants	Region	Gender	Age
Monday, September 29, 2025					
1	Modest income youth (English)	8	Nova Scotia: 1 New Brunswick: 1 Ontario: 3 Alberta: 2 British Columbia: 1	Female: 4 Male: 4	18-24: 8
2	Modest income general population (French)	10	Quebec: 10	Female: 6 Male: 4	18-24: 1 25-30: 4 31-40: 2 41-50: 2 51-60: 1
3	Modest income general population (English)	8	Newfoundland: 1 Nova Scotia: 1 Ontario: 3 Alberta: 2 British Columbia: 1	Female: 3 Male: 5	18-24: 1 25-30: 2 31-40: 1 41-50: 2 51-60: 2
4	Modest income newcomers (French)	8	Quebec: 8	Female: 5 Male: 3	25-30: 3 31-40: 2 41-50: 2 51-60: 1
5	Modest income newcomers (English)	7	Nova Scotia: 3 Ontario: 2 Alberta: 2	Female: 4 Male: 3	25-30: 1 31-40: 5 41-50: 1
Wednesday, October 1, 2025					
6	Modest income youth (French)	6	Quebec: 6	Female: 3 Male: 3	18-24: 6
7	Peoples with disabilities (French)	9	Quebec: 9	Female: 4 Male: 5	31-40: 2 41-50: 4 51-60: 3
8	Peoples with disabilities (English)	7	Prince Edward Island: 2 Nova Scotia: 1	Female: 5 Male: 2	18-24: 1 25-30: 2 31-40: 1

			Ontario: 2 Alberta: 2		41-50: 2 51-60: 1
9	Indigenous Peoples (French)	10	Quebec: 10	Female: 5 Male: 5	25-30: 1 31-40: 6 41-50: 2 51-60: 1
10	Indigenous Peoples (English)	9	Nova Scotia: 3 Ontario: 3 Alberta: 1 British Columbia: 2	Female: 4 Male: 5	18-24: 1 31-40: 4 41-50: 2 51-60: 2

## Recruitment

Participants were recruited using a five-minute screening questionnaire (included in Appendix B).

Our fieldwork subcontractor, Quality Response, relied on panels and databases of Canadians. This is the approach employed most often. Quality Response reaches out to members of their database first via email and follows-up with telephone calls to pre-qualify respondents.

Quality Response's database includes approximately 35,000 Canadians with profiling on a range of attributes including standard personal demographics, household composition, medical background, technology usage, financial services, health and wellness, business profiles, and other relevant criteria. Their database is constantly being updated and replenished and operates out of their own, onsite telephone room in Toronto, Ontario. Potential group participants are recruited to their database via mixed-mode: following a proprietary telephone survey, online, referral, social media and print advertising. Initial contact is often made via email or online pre-screening for speed and economies, followed up by personal telephone recruitment and pre-group attendance confirmation.

Quality Response understands the nuances of qualitative recruiting and the importance of locating qualified, interested respondents. Their recruiting is undertaken in strict accordance with the Standards for the Conduct of Government of Canada Public Opinion Research – Qualitative Research.

Reminder calls were made prior to the groups to confirm participants' intention to attend and to encourage higher rates of participation. As well, all participants received a cash honorarium at the end of the group discussion. The honorarium equaled \$100 for modest income members of the general population, modest income youth, and modest income newcomers to Canada; \$125 for people living with disabilities; and \$150 for Indigenous persons. The variance in honorarium is equal to the variance in difficulty in recruiting each audience (often but not always driven by the incidence of each group within the population).

A total of ten participants were recruited for each group. All participants agreed to the presence of observers, recording of the session, and the use of artificial intelligence for transcription during the screening process and at the beginning of the session (for those who attended).

## Moderation

We relied on two qualified moderators. Given the timeline for the project, using two moderators allowed us to conduct all of the focus groups over the course of one week (two nights).

Both moderators attended the kick-off night of focus groups. This ensured that both were aware of the flow of the focus groups and were involved in any conversation about potential changes to the discussion guide or flow of conversation for each subsequent night.

In our experience, there is value in using multiple moderators (within reason) as it ensures that no single moderator develops early conclusions. Each moderator takes notes and summarizes their groups after each night. The moderators each provide a debrief on their groups including the functionality of the discussion guide; any issues relating to recruiting, turnout, or technology; and key findings including noting instances where they were unique and where they were similar to previous sessions. Together, they discuss the findings both on an ongoing basis in order to allow for probing of areas that require further investigation in subsequent groups, and before the final results are reported.

## A note about interpreting qualitative research results

It is important to note, when reading the qualitative findings, that qualitative research is a form of scientific, social, policy, and public opinion research. Focus group or interview research is designed to elicit the full range of ideas, attitudes, experiences, and opinions of a selected sample of participants on a defined topic. Because of the small numbers involved, the participants cannot be expected to be thoroughly representative in a statistical sense of the larger population from which they are drawn, and findings cannot reliably be generalized beyond their number.

## Glossary of terms

The following is a glossary of terms used throughout the report to impart the qualitative findings. These phrases are used when groups of participants share a specific point of view. Unless otherwise stated, it should not be taken to mean that the rest of participants disagreed with the point; rather others either did not comment or did not have a strong opinion on the question.

### Glossary of qualitative terms

Generalization	Interpretation
Few	Few is used when less than 10% of participants have responded with similar answers.
Several	Several is used when fewer than 20% of the participants responded with similar answers.
Some	Some is used when more than 20% but significantly fewer than 50% of participants with similar answers.
Many	Many is used when nearly 50% of participants responded with similar answers.
Majority/Plurality	Majority or plurality are used when more than 50% but fewer than 75% of the participants responded with similar answers.
Most	Most is used when more than 75% of the participants responded with similar answers.

Vast majority	Vast majority is used when nearly all participants responded with similar answers, but several had differing views.
Unanimous/Almost all	Unanimous or almost all are used when all participants gave similar answers or when the vast majority of participants gave similar answers and the remaining few declined to comment on the issue in question.

## Appendix B: Recruitment screener

### Focus group summary

- Recruit 10 participants per group for 6-8 to show.
- Groups are 90 minutes in length.
- 10 groups in total.
  - 2 groups with Indigenous Peoples living on- and off-reserve
  - 2 groups with peoples with disabilities
  - 2 groups with members of the general population with modest incomes
  - 2 groups with youth with modest incomes
  - 2 groups with newcomers with modest incomes
- Ensure a good mix of demographics for all groups within screening parameters.

Group # (moderator)	Audience	Language	Time
Monday, September 29, 2025			
1 (SC)	Modest income youth	English	12:00 pm PT / 1:00 pm MT / 2:00 pm CT / 3:00 pm ET / 4:00 pm AT / 4:30 pm NT
2 (SC)	Modest income general population	French	2:00 pm PT / 3:00 pm MT / 4:00 pm CT / 5:00 pm ET / 6:00 pm AT / 6:30 pm NT
3 (SEC)	Modest income general population	English	2:00 pm PT / 3:00 pm MT / 4:00 pm CT / 5:00 pm ET / 6:00 pm AT / 6:30 pm NT
4 (SC)	Modest income newcomers	French	4:00 pm PT / 5:00 pm MT / 6:00 pm CT / 7:00 pm ET / 8:00 pm AT / 8:30 pm NT
5 (SEC)	Modest income newcomers	English	4:00 pm PT / 5:00 pm MT / 6:00 pm CT / 7:00 pm ET / 8:00 pm AT / 8:30 pm NT
Wednesday, October 1, 2025			
6 (SC)	Modest income youth	French	12:00 pm PT / 1:00 pm MT / 2:00 pm CT / 3:00 pm ET / 4:00 pm AT / 4:30 pm NT
7 (SC)	Peoples with disabilities	French	2:00 pm PT / 3:00 pm MT / 4:00 pm CT / 5:00 pm ET / 6:00 pm AT / 6:30 pm NT

8 (SEC)	Peoples with disabilities	English	2:00 pm PT / 3:00 pm MT / 4:00 pm CT / 5:00 pm ET / 6:00 pm AT / 6:30 pm NT
9 (SC)	Indigenous Peoples	French	4:00 pm PT / 5:00 pm MT / 6:00 pm CT / 7:00 pm ET / 8:00 pm AT / 8:30 pm NT
10 (SEC)	Indigenous Peoples	English	4:00 pm PT / 5:00 pm MT / 6:00 pm CT / 7:00 pm ET / 8:00 pm AT / 8:30 pm NT

Hello, this is \_\_\_\_\_ calling on behalf of Earnscliffe, a national public opinion research firm. We are organizing a series of online discussions on important issues on behalf of the Government of Canada. Discussion participants will receive compensation for their time. May I continue?

Yes    Continue  
No     Thank and terminate

Recruiter note: For English groups, if participant would prefer to continue in French, please respond with: “Nous recherchons des gens qui parlent anglais pour participer à ce groupe de discussion. Êtes-vous intéressé à participer à un autre groupe de discussion qui se tiendra en français? Si oui, quelqu’un fera la suivi avec vous dans les prochains jours.

Puis-je avoir votre nom afin que quelqu’un communique avec vous ? [Record name]

J’aimerais confirmer votre numéro de téléphone : [Confirm phone number]

Participation is voluntary. We are interested in hearing your opinions; no attempt will be made to sell you anything or change your point of view. The format will be either a ‘round table’ discussion or a telephone interview led by a research professional. All opinions expressed will remain anonymous and views will be grouped together to ensure no particular individual can be identified. The information is being collected under the authority of the Privacy Act and other applicable privacy laws. I would like to ask you a few questions to see if you or someone in your household qualify to participate. This will take about five minutes. May I continue?

Yes    Continue  
No     Thank and terminate

**Monitoring text:**

Read to all: “This call may be monitored or audio taped for quality control and evaluation purposes.

Additional clarification if needed:

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

To assess my (the interviewer) work for performance evaluation;

To ensure that the questionnaire is accurate/correct (i.e. evaluation of CATI programming and methodology – we’re asking the right questions to meet our clients’ research requirements – kind of like pre-testing).

If the call is audio taped, it is only for the purposes of playback to the interviewer for a performance evaluation immediately after the interview is conducted or it can be used by the Project Manager/client to evaluate the questionnaire if they are unavailable at the time of the interview – all audio tapes are destroyed after the evaluation.

1. Do you or does anyone in your immediate family or household work in or has retired from any of the following areas?

	Yes	No
A marketing or market research firm	1	2
A magazine or newspaper, online or print	1	2
A radio or television station	1	2
A public relations company	1	2
An advertising agency or graphic design firm	1	2
An online media company or as a blog writer	1	2
The government, whether federal, provincial, or municipal	1	2
A political party	1	2
Accounting or tax preparation	1	2
An organization that provides services to immigrants or refugees	1	2

If “yes” to any of the above, thank and terminate.

2. In which province or territory do you live?

Newfoundland and Labrador	1	
Nova Scotia	2	
New Brunswick	3	
Prince Edward Island	4	
Quebec	5	
Ontario	6	
Manitoba	7	
Saskatchewan	8	
Alberta	9	
British-Columbia	10	
Nunavut	11	
Northwest Territories	12	
Yukon	13	
Don't know/Prefer not to say	99	Thank and terminate

3. How would you describe the area in which you live? [Ensure good mix]

Large urban population centre, that is, it has a population 100,000 or greater	1
Medium urban population centre, that is, it has a population of 30,000 to 99,999	2

Small urban population centre, that is, it has a population of 1,000 to 29,999	3	
Rural area, that is, it has a population of less than 1,000	4	
Remote area, that is, it has a population of less than 1,000 and you are isolated from communities	5	
Don't know/Prefer not to say	9	Thank and terminate

4. What language do you speak most often at home?

English	1	
French	2	
Other	3	
Don't know/Prefer not to say	9	Thank and terminate

5. Which of the following age categories do you fall in to? Are you...? [Ensure good mix]

Under 18 years	1	Thank and terminate
18-24 years	2	
25-30 years	3	
31-40 years	4	
41-50 years	5	
51-60 years	6	
61 years and over	7	Thank and terminate
Don't know/Prefer not to say	99	Thank and terminate

For Groups 1 and 6 with youth, must be 18-24 years of age.

6. Are you...? [Ensure good mix]

Male gender	1	
Female gender	2	
Gender diverse	3	
Don't know/Prefer not to say	9	Thank and terminate

7. Which of the following categories best describes your total household income in 2024; that is, the total income of all persons in your household combined, before taxes? [Read list] [Ensure good mix]

Under \$50,000	1	
\$50,000 to under \$80,000	2	
\$80,000 to under \$120,000	3	
\$120,000 and over	4	
Don't know/Prefer not to say	9	Please read following

We only ask this question to ensure a mix of participants based on their income level. Your response and identity remain confidential. If still "Don't know/Prefer not to say", thank and terminate.

For groups with modest income earners (Groups 1, 2, 3, 4, 5, 6) total household income must be under \$50,000.00.

8. Are you an Indigenous person, that is, First Nations (Status or non-Status), Métis, or Inuk (Inuit)?

Yes	1	Continue
No	2	Skip to Q11
Don't know/Prefer not to say	9	Thank and terminate

9. Are you First Nations, Métis, or Inuk (Inuit)? [Ensure good mix]

First Nations (North American Indian)	1	Continue
Métis	2	Skip to Q12
Inuk (Inuit)	3	Skip to Q12
Don't know/Prefer not to say	9	Thank and terminate

10. [Only First Nations] Do you live... [Ensure good mix]

On-reserve	1	
Off-reserve	2	
Other	3	
Don't know/Prefer not to say	9	Thank and terminate

11. [If not Indigenous at Q8] To make sure that we speak to a diversity of people, could you please tell me what is your ethnic background? [Do not read, ensure good mix]

Caucasian	1	
Chinese	2	
South Asian (i.e., East Indian, Pakistani, etc.)	3	
Black	4	
Filipino	5	
Latin American	6	
Southeast Asian (i.e. Vietnamese, etc.)	7	
Arab	8	
West Asian (i.e. Iranian, Afghan, etc.)	9	
Korean	10	
Japanese	11	
Other (please specify)	12	
Don't know/Prefer not to say	99	Thank and terminate

12. Were you born in Canada?

Yes	1	Skip to Q14
No	2	Continue
Don't know/Prefer not to say	9	Thank and terminate

## 13. Have you lived in Canada for...?

5 years or less	1
More than 5 years	2
Don't know/Prefer not to say	9

If not born in Canada (Q12) and have lived in Canada for 5 years or less (Q13), qualifies as newcomer (Groups 4 and 5).

## 14. Do you identify as a person with a disability? A person with a disability is a person who has a severe and prolonged condition that inhibits a person from performing normal and routine daily activities. These include both mental and physical disabilities.

Yes	1
No	2
Don't know/Prefer not to say	9

If "yes", qualifies for groups with people with disabilities (Groups 7 and 8).

## 15. Which of the following categories best describes the situation of the people living in your household? Please note that "a couple" refers to either a married or a "common-law" couple. Are the people living in your household...? [Ensure good mix]

A couple with no children living at home	1
A couple with at least one child under 18 living at home	2
A single parent family with at least one child under 18 living at home	3
A non-family household, for example roommates	4
Lives alone	5
Other (specify)	6
Don't know/Prefer not to say	9
terminate	Thank and

## 16. What is your current employment status? [Ensure good mix]

Working full-time (at least 30 hours per week)	1
Working part-time (less than 30 hours per week)	2
Self-employed	3
Retired	4
Unemployed	5
Student	6
Other	7
Don't know/Prefer not to say	9
terminate	Thank and

17. What is the highest level of schooling that you have completed? [Ensure good mix]

Grade 8 or less	1
Some high school	2
High school diploma or equivalent	3
Registered apprenticeship or other trades certificate or diploma	4
College, CEGEP or other non-university certificate or diploma	5
University certificate or diploma below bachelor's level	6
Bachelor's degree	7
Post graduate degree above bachelor's level	8
Don't know/Prefer not to say following	9 Please read

We only ask this question to ensure a mix of participants based on their education level. Your response and identity remain confidential. If still "Don't know/Prefer not to say", thank and terminate.

18. Have you participated in a discussion or focus group before? A discussion group brings together a few people in order to find out their opinion about a given subject.

Yes	1	Max 2 per group, continue
No	2	Skip to Q21
Don't know/Prefer not to say	9	Thank and terminate

19. When was the last time you attended a discussion or focus group?

If within the last 6 months	1	Thank and terminate
If not within the last 6 months	2	Continue
DK / NR	9	Thank and terminate

20. How many of these sessions have you attended in the last five years?

If 4 or less	1	Continue
If 5 or more	2	Thank and terminate
DK / NR	9	Thank and terminate

This research will require participating in a video call online over Zoom. You may join from a multitude of devices, but we prefer you join from a desktop computer or laptop. You will need to be visible on camera.

21. Do you have access to a desktop computer or laptop with high-speed internet which will allow you to participate in an online discussion group?

Yes	Continue
No	

22. [IF YES] Does your desktop computer/laptop have a camera that will allow you to be visible to the moderator and other participants as part of an online discussion group?

Yes        Continue  
No

23. [IF YES] Do you have a personal email address that is currently active and available to you?

Yes        Continue, please record email  
No

### **INVITATION**

24. Participants in discussion groups and interviews are asked to voice their opinions and thoughts. How comfortable are you in voicing your opinions in front of others? Are you...? (Read list)

Very comfortable	1	Minimum 4 per group
Fairly comfortable	2	Continue
Comfortable	3	Continue
Not very comfortable	4	Thank and terminate
Not at all comfortable	5	Thank and terminate
DK/NR	9	Thank and terminate

25. Sometimes participants are asked to read text, review images, or type out answers during the discussion. Is there any reason why you could not participate?

Yes	1	Continue
No	2	Skip to Q28
DK/NR	9	Thank and terminate

26. Is there anything we could do to ensure that you can participate?

Yes	1	Continue
No	2	Thank and terminate
DK/NR	9	Thank and terminate

27. What specifically? [Open end]

Interviewer to note for potential one-on-one interview

28. Based on your responses, it looks like you fit the criteria we are looking for. I would like to invite you to participate in a small group discussion, called an online focus group, we are conducting at [time], on [date].

As you may know, focus groups are used to gather information on a particular subject matter. The discussion will consist of 6 to 8 people and will be very informal.

It will last up to 90 minutes and you will receive \$[insert amount] as a thank you for your time. Would you be willing to attend?

Yes	1	Recruit
No	2	Thank and terminate
Don't know/Prefer not to say	9	Thank and terminate

### **PRIVACY QUESTIONS**

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

P1) First, we will be providing a list of respondents' first names and profiles (screener responses) to the moderator so that they can sign you into the group. Do we have your permission to do this? I assure you it will be kept strictly confidential.

Yes	1	Go to P2
No	2	Go to P1a

We need to provide the first names and background of the people attending the focus group because only the individuals invited are allowed in the session and this information is necessary for verification purposes. Please be assured that this information will be kept strictly confidential.  
Go to P1a

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

Yes	1	Go to P2
No	2	Thank and terminate

P2) A recording of the group session will be produced for research purposes. The recordings will be transcribed using Artificial Intelligence and used by the research professional to assist in preparing a report on the research findings and may be used by the Government of Canada for internal reporting purposes.

Do you agree to be recorded for research and reporting purposes only?

Yes	1	Thank and go to P3
No	2	Read respondent info below and go to P2a

It is necessary for the research process for us to record the session as the researchers need this material to complete the report.

P2a) Now that I've explained this, do I have your permission for recording?

Yes	1	Thank and go to P3
No	2	Thank and terminate

P3) Employees from the Government of Canada may also be online to observe the groups.  
Do you agree to be observed by Government of Canada employees?

Yes                    1        Thank and go to invitation  
No                     2        Go to P3a

P3a) It is standard qualitative procedure to invite clients, in this case, Government of Canada employees, to observe the groups online. They will be there simply to hear your opinions firsthand although they may take their own notes and confer with the moderator on occasion to discuss whether there are any additional questions to ask the group.  
Do you agree to be observed by Government of Canada employees?

Yes                    1        Thank and go to invitation  
No                     2        Thank and terminate

### INVITATION:

Wonderful, you qualify to participate in one of our discussion sessions.

Group # (moderator)	Audience	Language	Time
Monday, September 29, 2025			
1 (SC)	Modest income youth	English	12:00 pm PT / 1:00 pm MT / 2:00 pm CT / 3:00 pm ET / 4:00 pm AT / 4:30 pm NT
2 (SC)	Modest income general population	French	2:00 pm PT / 3:00 pm MT / 4:00 pm CT / 5:00 pm ET / 6:00 pm AT / 6:30 pm NT
3 (SEC)	Modest income general population	English	2:00 pm PT / 3:00 pm MT / 4:00 pm CT / 5:00 pm ET / 6:00 pm AT / 6:30 pm NT
4 (SC)	Modest income newcomers	French	4:00 pm PT / 5:00 pm MT / 6:00 pm CT / 7:00 pm ET / 8:00 pm AT / 8:30 pm NT
5 (SEC)	Modest income newcomers	English	4:00 pm PT / 5:00 pm MT / 6:00 pm CT / 7:00 pm ET / 8:00 pm AT / 8:30 pm NT
Wednesday, October 1, 2025			
6 (SC)	Modest income youth	French	12:00 pm PT / 1:00 pm MT / 2:00 pm CT / 3:00 pm ET / 4:00 pm AT / 4:30 pm NT
7 (SC)	Peoples with disabilities	French	2:00 pm PT / 3:00 pm MT / 4:00 pm CT / 5:00 pm ET / 6:00 pm AT / 6:30 pm NT
8 (SEC)	Peoples with disabilities	English	2:00 pm PT / 3:00 pm MT / 4:00 pm CT / 5:00 pm ET / 6:00 pm AT / 6:30 pm NT

9 (SC)	Indigenous Peoples	French	4:00 pm PT / 5:00 pm MT / 6:00 pm CT / 7:00 pm ET / 8:00 pm AT / 8:30 pm NT
10 (SEC)	Indigenous Peoples	English	4:00 pm PT / 5:00 pm MT / 6:00 pm CT / 7:00 pm ET / 8:00 pm AT / 8:30 pm NT

Can I confirm your email address so that we can send you the link to the online discussion group? We ask that you login a few minutes early to be sure you are able to connect and to test your sound (speaker and microphone). If you require glasses for reading, please make sure you have them handy as well.

As we are only inviting a small number of people, your participation is very important to us. If for some reason you are unable to attend, please call us so that we may get someone to replace you. You can reach us at [insert phone number] at our office. Please ask for [name]. Someone will call you in the days leading up to the discussion to remind you.

So that we can call you to remind you about the discussion group/interview or contact you should there be any changes, can you please confirm your name and contact information for me?

First name

Last Name

email

Daytime phone number

Evening phone number

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

Thank you for your interest in our study. We look forward to hearing your thoughts and opinions!

## Appendix C: Discussion guide

Group agenda	Duration
Introduction	10 minutes
Warm-up: Experience with taxes	15 minutes
Concept evaluation	60 minutes
Conclusion	5 minutes
Total	90 minutes

### Introduction

#### Section time: 10 min / Cumulative time: 10 min

- Moderator introduces themselves (including pronouns) her/his/their role, the name of the firm the moderator works for, and the type of firm that employs them (i.e., an independent marketing research firm).
- Earnscliffe honours and recognizes the Indigenous Peoples as the original custodians, since time immemorial, of the land on which we stand and serve our communities. Our research practice is located on the traditional unceded territory of the Algonquin Anishinaabe nation. I recognize that we are all joining from different places and encourage you to share the Indigenous traditional territory you are joining from as part of your introduction later.
- Confirm participants are comfortable with the platform and some of the specific settings such as: how to mute and unmute themselves; where the hand raise button is; and the chat box.
- As mentioned, when we invited you to participate in this discussion group/interview, we're conducting research on behalf of the Canada Revenue Agency (also known as the CRA). The purpose is to explore topics related to doing income taxes to get benefits and credits. This work is important for the CRA because they will be using your feedback to improve their services.
- Role of moderator: to ask questions, make sure everyone has a chance to express themselves, keep track of the time, assures participants that moderator has no special interest in, or knowledge of, the issues discussed.
- Role of participants: speak openly and frankly about opinions, remember that there are no right or wrong answers and no need to agree with each other. [Emphasize that this is a safe space.]
- Results are confidential and reported all together/individuals are not identified/participation is voluntary. No personal identifiers will be reported to the CRA. [Emphasize anonymity. What they say here will not affect their personal tax or benefit situation.]
- The length of the session (1.5 hours).
- The presence of any observers, their role and purpose, and the means of observation (observers viewing and listening in remotely).
- The presence and purpose of any recording being made of the session.

#### [Moderator will go around the “table” and ask participants to introduce themselves.]

- As you know, my name is Stephanie. I have been in public opinion research for nearly 30 years and have a passion for qualitative research and getting to meet and speak with

interesting people like yourselves. / As you know, my name is Stephanie. I have been in public opinion research for over 15 years and I really love chatting with people about different topics and learning more about what people think.

- Now let us go around the virtual room. Please tell us what you feel comfortable sharing about yourself including your first name, where you're joining us from, and your favourite hobby.

## Warm-up: Experience with taxes

### Section time: 15 min / Cumulative time: 25 min

To begin, I would like to start off by understanding your initial thoughts on the topic of our discussion tonight, federal benefits, tax credits, housing programs, and the tax rate cut.

- **[Raise hands]** Is anyone aware of the availability of federal benefits and tax credits when you do your taxes?
  - Which ones are you aware of?
  - Where did you hear about those?
  - Have you ever applied for these?
  - How would you describe your experience applying for them?

Prompt (if needed):

- Canada child benefit
- GST/HST credit
- Disability tax credit
- Canada workers benefit

## Concept evaluation

### Section time: 60 min / Cumulative time: 85 min

In the coming months, the Canada Revenue Agency is launching an advertisement campaign aimed at raising awareness of federal benefits, tax credits, housing programs and the tax rate cut.

The purpose of the remainder of our discussion today/tonight is to show you a series of draft potential creative concepts, which refers to visuals and wording messages, to gauge your reactions.

We have three different concepts to share with you, each with a variety of different components. We will go through each concept one at a time and I will ask you to review them in silence, then we will discuss our reactions as a group.

Before we begin, I wanted to mention that as these concepts are still in the draft stage, I want you to use your imagination to consider them as final products.

Please focus on what the three different concepts are saying and the manner in which the message is communicated, rather than the quality of the design. For now, I'm mostly interested in your views on the underlying concepts.

## Concept testing

To begin, I would like to show you three concepts that are currently being developed. For each concept, there are a number of components including storyboards that will be used to develop a video ad, as well as a mock up for a digital ad. Again, these concepts are rough versions of ads so you will need to imagine them as fully developed and finalized ads.

[Moderator to randomize order of presentation of the three concepts. Moderator to lead a conversation about each with the following prompts.]

### Storyboards

- What is your overall reaction to this concept? What, if anything, do you like? What, if anything, do you dislike? Why?
- What did you take away as the main message?
- Is the concept relevant to you personally? Why or why not?
- How does it make you feel? Why?
- Would you notice it/Would it capture your attention? Is it memorable? Why or why not?
- If you saw this concept, would it motivate you to do anything? Why or why not?
  - If yes, what would you be motivated to do?
- Was it credible/believable? Why or why not?
- Was anything confusing, unclear, or problematic? How so?
- How could it be improved? Is there anything missing that should be communicated through ads like these?

[Moderator to ask the following only for the More Balanced creative concept.]

For the beginning of the ad, which of these options do you prefer? Why?

- Sometimes life can feel a little off (currently in the storyboards)
- Sometimes life can feel unbalanced

### Digital ad

Now I would like to share three digital ads that are based on the concepts you just saw. These digital ads are something you might see on social media or a website. I would like to get your thoughts on the digital ads.

[Moderator to lead a conversation about each with the following prompts.]

- What is your overall reaction to this ad? What, if anything, do you like? What, if anything, do you dislike? Why?
- What did you take away as the main message?
- Is the ad relevant to you personally? Why or why not?
- How does it make you feel? Why?
- If you saw this concept, would it motivate you to do anything? Why or why not?
  - If yes, what would you be motivated to do?
- Would you notice it/Would it capture your attention? Is it memorable? Why or why not?
- Do you think this digital ad would grab your attention? Why?
- Was anything confusing, unclear or problematic? How so?
 

How could it be improved? Is there anything missing that should be communicated through an ad like this?

**Concept wrap-up:**

Now that we have reviewed each of the three concepts, I'd like to understand your overall preferences.

- **[Poll]** Which of the three concepts do you prefer? Why?
- Which concept would most likely motivate you to do something (i.e., visit the website to learn more about benefits, credits, housing programs, the tax rate cut and to find out what you may qualify for)? Why?
- Are there any that would be unacceptable or inappropriate for the Government to use? Why?

**Tax rate cut variations**

You may have noticed that different variations were used in each concept to describe the "tax cut". Out of the three options, which do you prefer? Why?

- Tax rate cut
- Middle-class tax cut
- Income tax cut

**Call to action**

Now I would like to review some of the calls to action. We have already seen a few of these in the ads. Just a reminder each one of these calls to action will be accompanied by the website where you can get more information.

Which of the following do you prefer? Why?

- Find out what you may qualify for
- Learn about what you may qualify for

Which phrase makes you more likely to visit the website? Why?

**Conclusion**

**Section time: 5 min / Cumulative time: 90 min**

**[Moderator to request additional questions are sent via the chat box directly to the moderator and probe on any additional areas of interest]**

- This concludes what we needed to cover but I wanted to leave a little space for any final thoughts or comments that anyone wants to share before we conclude.
- It was my pleasure to meet and get to know you this evening.
- Provide instructions for incentive.
- Mention that the final report from the research will be available through Library and Archives in about 6 months.
- Thank you for talking with us and sharing your stories and experiences. You have provided us with a lot to think about.

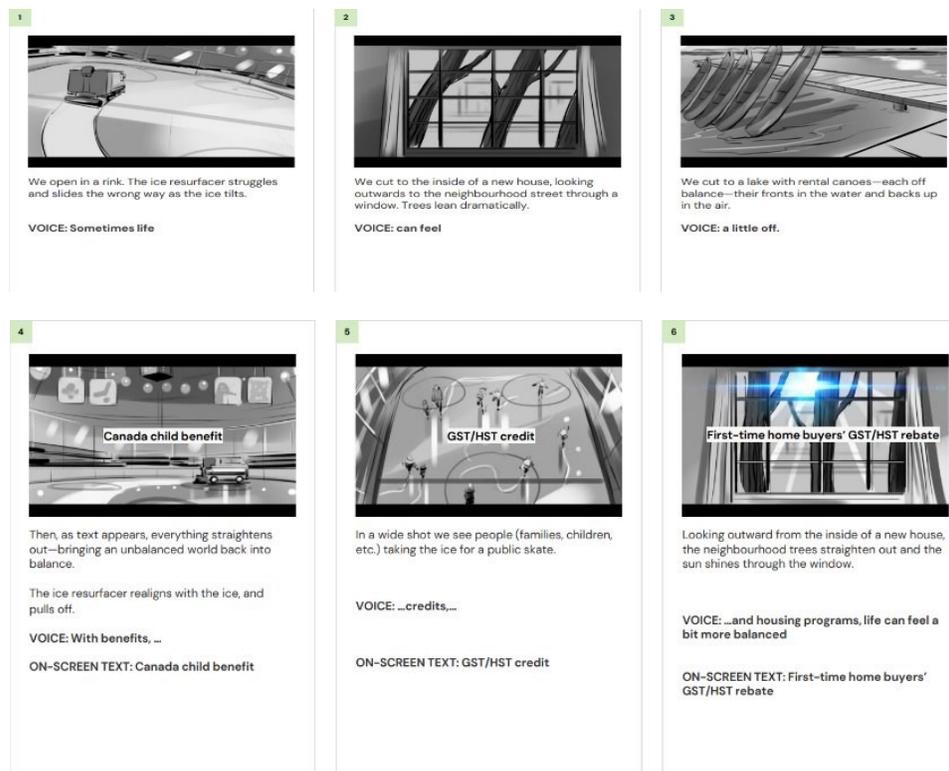
## Appendix D: Concepts tested

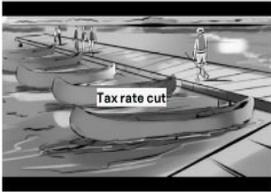
### Creative Concept: More Balanced

#### Storyboard ad

Moderator notes (script read to participants to accompany storyboard visuals):

- This storyboard starts with images that are slightly tilted. Things are just a bit off balance; not quite right.
- We open in a rink. The ice resurfacer struggles and slides the wrong way as the ice tilts. We cut to the inside of a new house, looking outwards to the neighbourhood street through a window. Trees lean dramatically. We cut to a lake with rental canoes, each off balance, their fronts in the water and backs up in the air. The voice says “Sometimes life can feel a little off.”
- Then, as names of the benefit, credit, housing program and tax rate cut appears on the screen, the image straightens to create balance (like a balance scale).
- And we hear the voice say “With benefits, credits and housing programs, life can feel a bit more balanced and put more money back in your pocket.”
- At the same time, names of specific benefits, credits, housing programs show up on screen (i.e. Canada child benefit, GST/HST credit etc.).
- And then the voice says “Find out what you may qualify for at [canada.ca/every-dollar-counts](http://canada.ca/every-dollar-counts)” and a list of benefits, credits, housing programs and the tax rate cut appear on-screen.
- The ad ends with the voice saying “A message from the Government of Canada.”



<p>7</p>  <p>We see the canoes are balanced again, and people start moving towards them (non-recognizable people).</p> <p>VOICE: ...and put more money back in your pocket.</p> <p>ON-SCREEN TEXT: Tax rate cut</p>	<p>8</p>  <p>VOICE: Find out what you may qualify for at <a href="http://canada.ca/every-dollar-counts">canada.ca/every-dollar-counts</a>.</p> <p>ON-SCREEN TEXT: <a href="http://canada.ca/every-dollar-counts">canada.ca/every-dollar-counts</a></p> <p>Canada child benefit Disability tax credit First-time home buyers' GST/HST rebate GST/HST credit Tax rate cut And more</p>	<p>9</p>  <p>Canada wordmark appears.</p> <p>VOICE: A message from the Government of Canada.</p> <p>SOUND EFFECT: Canada wordmark jingle.</p>
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### Digital ad

Moderator notes (script read to participants to accompany storyboard visuals):

- In this digital ad, we see the first image is off balanced again.
- The text on the image says “Life can feel unbalanced.”
- You will notice that once benefits, credits, housing programs and the tax rate cut appears, the image straightens to create balance.
- The text says “Benefits, credits, housing programs and the tax rate cut can help and put more money back in your pocket. Find out what you may qualify for at [canada.ca/every-dollar-counts](http://canada.ca/every-dollar-counts).”

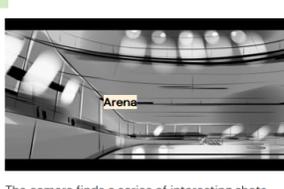


## Creative Concept: 100% Agree

### Storyboard ad

Moderator notes (script read to participants to accompany storyboard visuals):

- This storyboard starts with us seeing a pizza being pulled from an oven. This pizza has pineapple on it.
- In the next image we see someone picking pineapple off the pizza and we can see the debate between pineapple on pizza or not begin.
- We then see an image of a big Canadian city followed by tall trees on a trail with text on screen asking which one you would rather explore.
- And then finally we see a hockey arena and an outdoor rink for pond hockey.
- Throughout the voice says “Not everyone in Canada agrees on everything. But one hundred percent of us can agree that every dollar counts.”
- And then the voice says “Benefits, credits, and housing programs could help you save. Find out if you qualify at [canada.ca/every-dollar-counts](http://canada.ca/every-dollar-counts)” and a list of benefits, credits, housing programs and the middle-class tax cut appear on-screen.
- The ad ends with the voice saying “A message from the Government of Canada.”

<p>1</p>  <p>We open on a pizza being pulled from an oven. It has pineapple on it.</p> <p>VOICE: Not everyone...</p> <p>ON-SCREEN TEXT: Pineapple?</p>	<p>2</p>  <p>... and we see a hand starts picking the pieces off.</p> <p>VOICE: ... in Canada...</p> <p>ON-SCREEN TEXT: Or not?</p>	<p>3</p>  <p>We see quick cuts of big Canadian cities, then showcase some tall buildings.</p> <p>VOICE: ...agrees...</p> <p>ON-SCREEN TEXT: Explore here?</p>
<p>4</p>  <p>We see tall trees on a trail.</p> <p>VOICE: ...on everything.</p> <p>ON-SCREEN TEXT: Or here?</p>	<p>5</p>  <p>Cut to an empty hockey arena as the lights come on.</p> <p>ON-SCREEN TEXT: Arena</p>	<p>6</p>  <p>The camera finds a series of interesting shots within the arena.</p> <p>ON-SCREEN TEXT: Arena</p>



Then, the camera cuts to an outdoor rink where we see a lone (nondescript) player skating on their own.

ON-SCREEN TEXT: Or pond hockey?



The frame gets divided into 6 smaller frames, showcasing our previous playful, divided opinions.

VOICE: But one hundred percent of us can agree that every dollar counts.

ON-SCREEN TEXT: 100% of us can agree: every dollar counts



VOICE: Benefits, credits, and housing programs could help you save. Find out if you qualify at [canada.ca/every-dollar-counts](http://canada.ca/every-dollar-counts)

ON-SCREEN TEXT: [canada.ca/every-dollar-counts](http://canada.ca/every-dollar-counts)

Canada child benefit  
 Disability tax credit  
 First-time home buyers' GST/HST rebate  
 GST/HST credit  
 Middle-class tax cut  
 And more



Canada wordmark appears.

VOICE: A message from the Government of Canada.

SOUND EFFECT: Canada wordmark jingle.

## Digital ad

Moderator notes (script read to participants to accompany storyboard visuals):

- In this digital ad, we see the pizza with pineapple again.
- In the second image someone is removing the pineapple from the pizza.
- The text on the images say “Yay or nay? Not everyone in Canada agrees on everything. But 100% of us can agree: Every dollar counts. You may qualify for benefits, credits, housing programs and the middle-class tax cut. [canada.ca/every-dollar-counts](http://canada.ca/every-dollar-counts).”

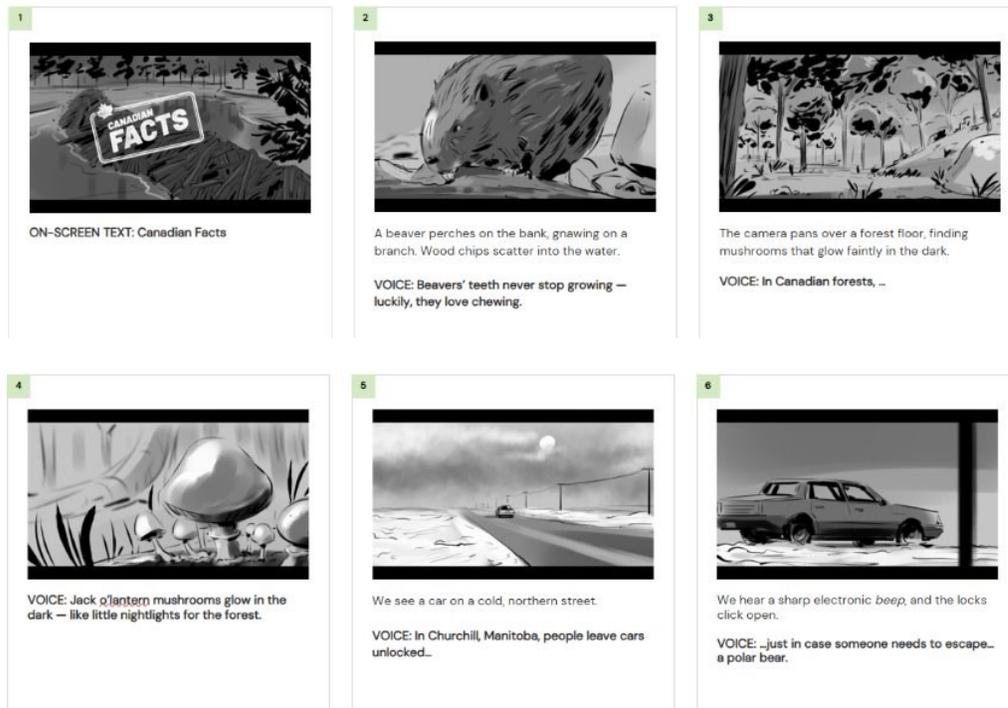


## Creative Concept: Canadian Facts

### Storyboard ad

Moderator notes (script read to participants to accompany storyboard visuals):

- This storyboard starts with a “Canadian facts” stamp on the screen.
- We then see a beaver gnawing on a branch.
- And we hear a voice in a nature documentary style say “Beavers’ teeth never stop growing, luckily, they love chewing.”
- The camera then pans over a forest floor and zooms in on a mushroom that glows faintly in the dark.
- The voice says “In Canadian forests jack-o’-lantern mushrooms glow in the dark, like little nightlights for the forest.”
- Then we see a car on a cold, snowy street. Then we see a car parked and hear a sharp electronic “beep” and the locks click open.
- The voice says “In Churchill, Manitoba, people leave cars unlocked just in case someone needs to escape a polar bear.”
- We then see a hand picking up a phone and someone opening a laptop.
- The voice says “And here’s a fact that pays to know. You may qualify for benefits, credits, housing programs and the income tax cut. Learn more at [canada.ca/every-dollar-counts](http://canada.ca/every-dollar-counts)” and a list of benefits, credits, housing programs and the income tax cut appear on-screen.
- The ad ends with the voice saying “A message from the Government of Canada.”



7



canada.ca/every-dollar-counts

Canada child benefit  
Disability tax credit  
First-time home buyers' GST/HST rebate  
GST/HST credit

We see a hand picking up a phone from a nightstand as the screen turns on, coming to life.

VOICE: And here's a fact that pays to know

8



canada.ca/every-dollar-counts

Canada child benefit  
Disability tax credit  
First-time home buyers' GST/HST rebate  
GST/HST credit

A laptop on a kitchen table turns on.

VOICE: You may qualify for benefits, credits, housing programs and the income tax cut. Learn more at [canada.ca/every-dollar-counts](http://canada.ca/every-dollar-counts).

ON-SCREEN TEXT: [canada.ca/every-dollar-counts](http://canada.ca/every-dollar-counts)

Canada child benefit  
Disability tax credit  
First-time home buyers' GST/HST rebate  
GST/HST credit

9



canada.ca/every-dollar-counts

Canada child benefit  
Disability tax credit  
First-time home buyers' GST/HST rebate  
GST/HST credit  
Income tax cut  
And more

And finally, a tablet in a café lights up, we feel the presence of a person, a shoulder/a hand, but don't see them.

ON-SCREEN TEXT: [canada.ca/every-dollar-counts](http://canada.ca/every-dollar-counts)

Canada child benefit  
Disability tax credit  
First-time home buyers' GST/HST rebate  
GST/HST credit  
Income tax cut  
And more

10



Canada wordmark appears.

VOICE: A message from the Government of Canada.

SOUND EFFECT: Canada wordmark jingle.

## Digital ad

Moderator notes (script read to participants to accompany digital visuals):

- In this digital ad, the first image is of a beaver and the text says “Beavers’ teeth never stop growing.”
- The second image is of a bright green mushroom and the text says “jack-o’-lantern mushrooms glow in the dark.”
- The third and fourth images are of a person typing on a laptop and the text says “Benefits, credits, housing programs and the income tax cut may put more money back in your pocket. Find out what you may qualify for at [canada.ca/every-dollar-counts](http://canada.ca/every-dollar-counts).”



## Appendix E: Poll results

### Concept preference by audience type

Concept	Total (82)	Indigenous Peoples (19)	Peoples with disabilities (16)	Modest income general population (18)	Modest income youth (14)	Modest income newcomers (15)
More Balanced	23	7	7	2	2	5
100% Agree	22	10	1	3	4	4
Canadian Facts	35	2	7	12	8	6
DK/NR	2	-	1	1	-	-

### Concept preference by language

Concept	Total (82)	English (39)	French (43)
More Balanced	23	16	7
100% Agree	22	7	15
Canadian Facts	35	15	20
DK/NR	2	-	2

### Preferred messaging variations for “tax rate cut” by audience

Concept	Total (82)	Indigenous Peoples (19)	Peoples with disabilities (16)	Modest income general population (18)	Modest income youth (14)	Modest income newcomers (15)
Tax rate cut	18	-	6	3	9	-
Middle-class tax cut	17	8	3	1	-	5
Income tax cut	37	6	4	12	5	10
DK/NR	10	5	3	2	-	-

### Preferred messaging variations for “tax rate cut” by language

Concept	Total (82)	English (39)	French (43)
Tax rate cut	18	8	10
Middle-class tax cut	17	1	16
Income tax cut	37	20	17
DK/NR	10	10	-

**Preferred call to action by audience**

Concept	Total (82)	Indigenous Peoples (19)	Peoples with disabilities (16)	Modest income general population (18)	Modest income youth (14)	Modest income newcomers (15)
Find out what you may qualify for	<b>60</b>	<b>17</b>	<b>11</b>	<b>16</b>	<b>8</b>	<b>8</b>
Learn about what you may qualify for	17	1	4	2	6	4
DK/NR	5	1	1	-	-	3

**Preferred calls to action by language**

Concept	Total (82)	English (39)	French (43)
Find out what you may qualify for	<b>60</b>	<b>27</b>	<b>33</b>
Learn about what you may qualify for	17	7	10
DK/NR	5	5	-