

RESULTS: Canada Revenue Agency (CRA)

Survey method: Web & Mail, Mandate 229
 Survey period: December - March 2008
 Tabulation date: April, 2008
 Total responses: 8,271

% Responses

1. How has the service you received from the Canada Revenue Agency (CRA) changed during the past 3 years?

(Select one answer only)

- 11.0 Better
- 59.8 Same
- 18.6 Worse
- 10.6 Don't know

2. How do you rate the current service of the CRA on each of the following customer service measures? (Select one for each line)

	Good	Acceptable	Poor	Not applicable
Overall Service	12.9	59.9	22.9	4.3
Accessibility of staff	8.3	40.4	43.7	7.6
Knowledge of staff	13.4	56.1	22.6	7.9
Treatment by staff	16.6	53.8	21.9	7.7
Promptness of written response	5.7	35.0	37.8	21.5
Clarity of written response	6.5	42.5	30.3	20.7
Promptness of telephone response	8.2	42.9	37.1	11.8
Clarity of telephone response	9.7	51.5	28.0	10.9
Availability of information	12.7	52.7	28.7	5.9
Readability, simplicity of information	7.4	44.4	42.0	6.2
User friendliness of CRA Web site	10.6	43.3	24.7	21.5
Availability of information on CRA web site	12.2	47.7	19.4	20.7
Willingness to answer inquiries over the telephone	9.7	45.0	33.0	12.3
Consistency of telephone inquiries	6.7	43.6	32.2	17.5
Consistency of rulings/interpretations	4.2	36.5	32.5	26.8
Speed of rulings/interpretations	3.3	31.9	37.0	27.8
Speed of refunds	8.5	46.1	33.1	12.4

3. During the past 3 years, have you been contacted by the CRA to provide additional information on any of the following areas? (Select as many as apply)

- 55.5 GST, HST (excl. Quebec-based businesses)
- 51.1 Income Tax (corporate and/or personal)
- 57.6 Payroll deductions (EI, C/QPP)
- 7.1 Other (Please specify) _____

4. During the past 3 years, have you contacted the CRA to obtain information about any of the following areas? (Select as many as apply)

- 53.4 GST, HST (excl. Quebec-based businesses)
- 49.6 Income Tax (corporate and/or personal)
- 58.8 Payroll deductions (EI, C/QPP)
- 8.2 Other (Please specify) _____

5. Has your business been visited by a CRA auditor during the past 3 years? (Select one answer only)

- 24.2 Yes
- 75.8 No (Skip to question 9)

6. If yes, what type of audit was undertaken by the CRA? (Select as many as apply)

- 52.4 GST, HST (excl. Quebec-based businesses)
- 38.7 Income Tax (corporate and/or personal)
- 29.9 Combined audit (Both income tax and GST/HST)
- 35.9 Payroll deductions (EI, C/QPP)

7. How do you rate the CRA auditor(s) on each of the following? (Select one for each line)

	Good	Acceptable	Poor
Overall professionalism	44.7	41.1	14.2
Courtesy	47.6	38.1	14.3
Knowledge	38.6	43.9	17.6

8. During the past 3 years, approximately how much time did your business spend in complying with CRA audit(s)? Complying is defined as anything you are asked to do to meet the demands of the auditor. (Please enter the number of hours OR number of days.)

	Mean
Number of Days	10.5
OR	
Number of Hours	68.7

9. During the past 3 years, have you used any of the following CRA electronic services? (Select as many as apply)

- 18.5 Business Registration online
- 19.1 Corporation Internet Filing
- 28.2 GST/HST NETFILE and TELEFILE
- 10.9 My Business Account
- 22.2 Electronic Payments
- 23.6 T4 Internet Filing
- 40.9 None of the Above (Skip to question 11)

10. How do you rate the following CRA electronic services? (Select one for each line)

	Good	Acceptable	Poor	Not applicable
Business Registration online	20.0	29.7	4.8	45.5
Corporation Internet Filing	17.6	28.5	3.3	50.6
GST/HST NETFILE and TELEFILE	31.2	31.2	4.3	33.3
My Business Account	11.4	25.8	5.0	57.8
Electronic Payments	25.2	28.5	4.4	41.9
T4 Internet Filing	22.5	30.9	4.5	42.0

Note: The remaining questions focus on the tax administration associated with applicable taxes at the federal, provincial and municipal level.

12. Who mainly deals with the tax administration and paperwork for your business? (Select one answer only)

- 45.3 Business owner/manager
- 21.8 Employee
- 31.1 Outside professional firm (e.g., accountant)
- 1.9 Other (Please specify) _____

13. Approximately, how much does your business spend per year for complying with federal, provincial and municipal tax obligations?

	Mean \$ Dollar
Outside tax assistance (e.g., tax accountant, lawyer)	5910.8
In-house expense (e.g., staff salaries, software, overhead, etc.)	15671.1
Total expense (Outside tax assistance + In-house expense)	18321.1

14. To what extent are the following a contributing factor to the cost of complying with the tax system? (Select one for each line)

	Major factor	Minor factor	Not a factor	Don't know
Complexity of "federal" tax system	49.4	33.1	6.3	11.2
Complexity of "provincial" tax system	45.1	35.9	7.5	11.4
Frequent changes to tax legislation	39.9	39.5	8.7	11.8
Amount of paperwork	65.0	25.1	3.5	6.4
Different rules across jurisdictions	29.6	27.9	22.2	20.2
Dealing with multiple audits (federal and provincial)	24.5	25.5	27.0	23.0

15. How has the overall administrative burden of tax obligations on your business changed during the past 3 years? (Select one answer only)

- 2.8 Decreased
- 57.8 No noticeable change
- 39.3 Increased

16. In terms of the total amount of time that you spend dealing with taxes, approximately what proportion of time per year do you spend on the following? (Insert a percentage for each of the items below. All percentage values should add to 100%)

	Mean
Income Tax (personal and corporate)	26.5
GST/HST	25.3
Provincial Sales Taxes	13.1
Payroll Taxes (C/QPP, EI, WCB, Etc.)	28.6
Property Taxes	6.4
	100%