

Survey of Agents 2016

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*Statistics & Economic Research Branch
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Survey of Agents 2016

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Executive Summary

Revenue's Survey of Agents 2016 was conducted between June and July 2016. Over 4,000 emails were issued to small and medium-sized agents. The overall response rate is 29 per cent, which is considered a strong response. This is the first survey of agents conducted by Revenue and is also the first Revenue customer survey conducted entirely through electronic means.

Agents, businesses that represent other taxpayers in their dealings with Revenue, represent an important intermediary between the taxpayer and the tax administration. The purpose of this survey is to assess agents' views on: contacts with Revenue; use and knowledge of Revenue applications and online resources; and agent customer satisfaction.

The main highlights from the survey are as follows:

- ❑ 95 per cent of agents are satisfied with Revenue's overall service.
- ❑ Half of agents experienced an improvement in Revenue service over the past year.
- ❑ Satisfaction does not differ dramatically across Revenue offices: Collection General's (95 per cent), local offices (94 per cent) and Large Cases Division (90 per cent).
- ❑ 94 per cent indicate satisfaction with the Revenue Technical Service. Larger agents are somewhat less likely to report very high satisfaction.
- ❑ 90 per cent of agents agree Revenue acts with honesty and integrity, 96 per cent agree Revenue upholds the privacy of their clients.
- ❑ Suggestions for improvement from agents include improving telephone contact and response times, technical assistance with online services and improvements to Revenue's website design.

The survey is designed to focus agents' responses on their day to day interactions with Revenue. This is purposely done to concentrate on Revenue's customer service delivery and administration of the tax system, rather than perception of the tax system or policy matters. The survey is practical and focuses on levels of satisfaction rather than perceptions of excellence or other subjective measures.

From a consistency perspective to previous Revenue surveys, agents report comparable satisfaction to PAYE taxpayers and higher than small to medium sized businesses.

These survey results assist Revenue in designing and implementing a programme of customer service that is both efficient to administer and that makes it as easy as possible for agents to comply with their obligations and support their clients.

1 Introduction and Survey Methodology

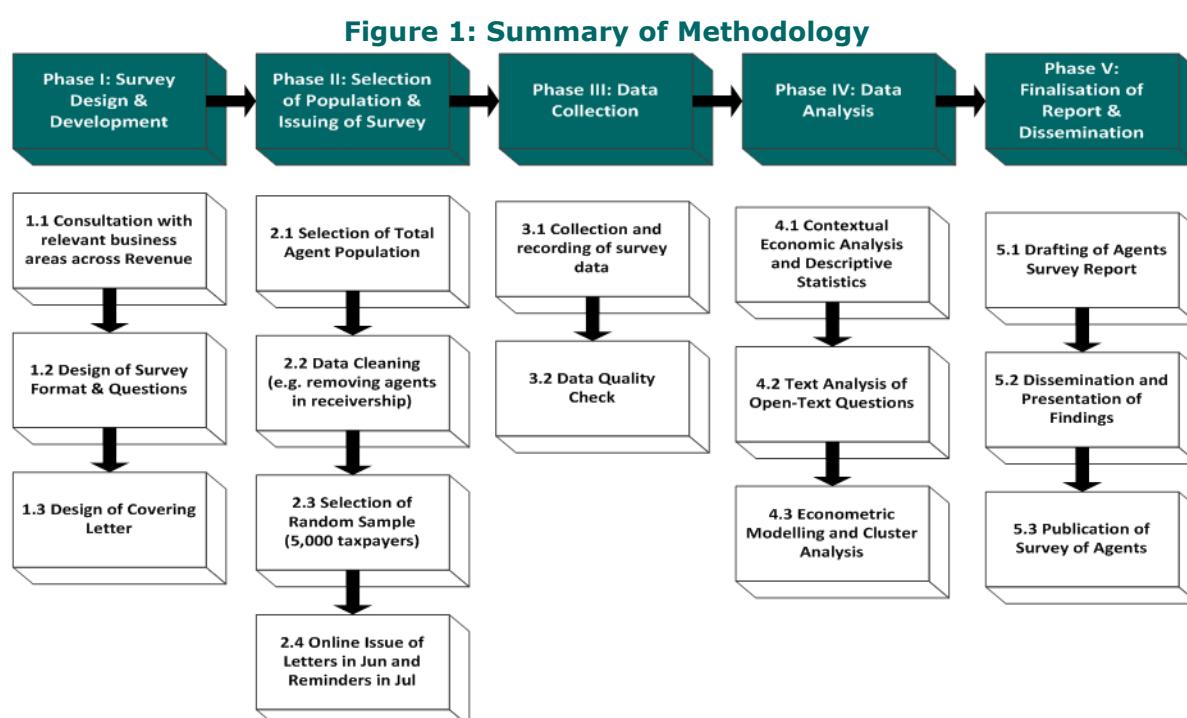
This report presents the results from the survey of agents conducted by Revenue's Statistics & Economic Research Branch between June and July 2016. For the purposes of this report, an agent is a business which represents other taxpayers in their dealings with Revenue. The agent population in Ireland is highly diverse. For example, some agents represent hundreds of large taxpayers (e.g., the 'big four' accountancy firms) while others represent a small number of small taxpayers. To focus this survey, only small to medium sized agents are included (defined as agents with between 11 and 500 clients).

1.1 Objectives

Agents play an important role in supporting the administration of the tax system. According to the Revenue registrations data, most taxpayers have agents: corporate, employer and income tax taxpayers have 83 per cent, 76 per cent and 64 per cent active agents respectively. Consequently, understanding the agent population is important for Revenue. The survey quantifies the views of agents on a number of aspects of Revenue's customer service. These include awareness and satisfaction of Revenue services including online resources, contact with Revenue and attitudes towards tax compliance.

1.2 Methodology

A detailed methodological approach is undertaken to ensure rigorous analysis and representative results. The methodology is outlined this section, summarised in Figure 1.



Source: Revenue analysis.

Agent Population & Sampling Frame

The agent population is highly diverse in terms of its representation of taxpayers and taxheads. There are approximately 13,900 live agents on Revenue records, representing 1.26 million taxpayers and about 3 million taxhead relationships.¹ 80 per cent are accountants. About one-quarter of all agents (3,667) represent just 1 or 2 taxpayers. A small number represent thousands (there are a total of 33 agents which represent more than 5,000 taxheads).²

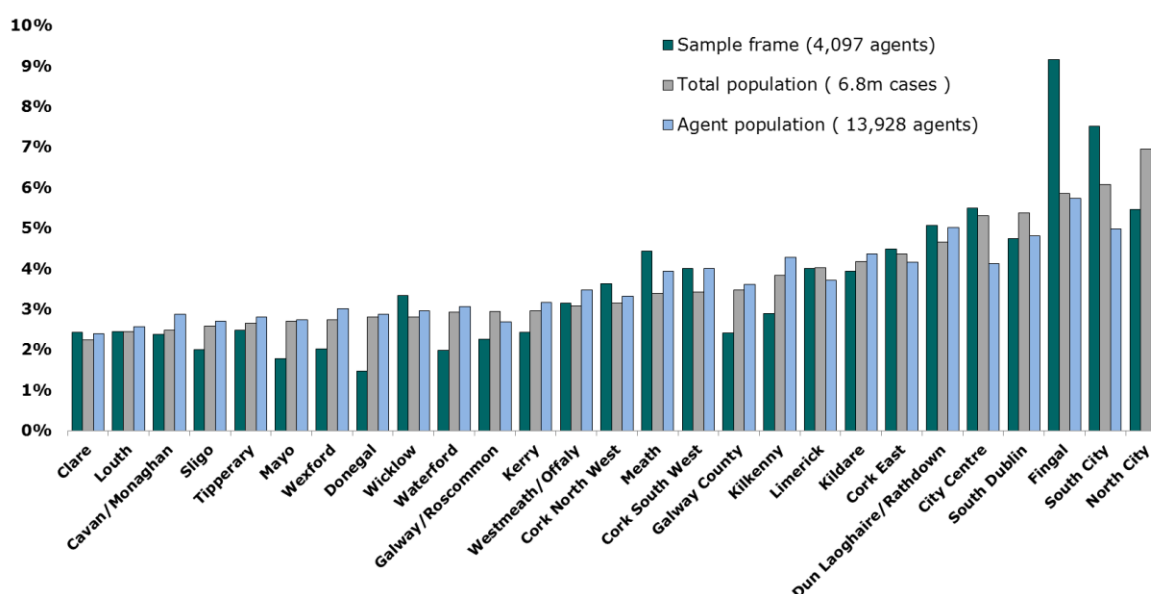
A sampling frame (~4,000 agents) was produced from the total agent population (~14,000 agents) by including only small and medium-sized agents (between 11 and 500 clients) and by excluding trusts, Large Cases Division (LCD) cases and deceased agents. Those agents with 10 or fewer clients are excluded to enable a focus on full-time, independent agents. For large agents, with over 500 clients, there are other channels through which Revenue and agents engage and consult, for example the Tax Administration Liaison Committee (TALC).

It is possible to test how representative the agent sample is of the agent population by examining the balance of characteristics across groups. For example, based on a geographical breakdown of the clients of agents, shown in Figure 2, the sampling frame appears broadly representative of the total agent population.

It is also possible to compare the locations of the clients of the agent population with the total population of taxpayers. The results suggest that taxpayers may be more likely to have agents in more rural areas and less likely in urban areas. For instance, the proportion with agents is higher in Kilkenny, Cork South West and Meath but significantly lower in the North Dublin City, South Dublin City, South Dublin and particularly Dublin City Centre.

¹ A taxpayer can have multiple agents but they can also have multiple taxhead representations across agents. For example, one taxpayer may have two or more agents where each agent manages multiple taxheads.

² Some of the largest agents, in terms of client numbers, are those representing PAYE taxpayers.

Figure 2: Agent Population and Sampling Frame, by Revenue District

Source: Revenue analysis.

Survey Issue

An email was issued to the sampled agents on the 17th June 2016 inviting them to participate in the survey (closing date 31st July). A reminder email issued on 19th July to those who had not responded.

A number of steps were taken to ensure objectivity and confidentiality. The email explained the reasons for conducting the survey and confirmed that responses would be treated confidentially. On the survey form, it was explained that the information provided would be used to improve the quality of the service Revenue provides to agents and their clients. It was also explained that the survey would be used for research purposes only. Finally, it was noted that individual responses would be treated in confidence and not be shared with the taxpayer's local Revenue office (unless the respondent indicated otherwise). A contact email address was clearly provided in the covering email. Respondents were advised to contact Revenue for clarification of any aspect of the survey.

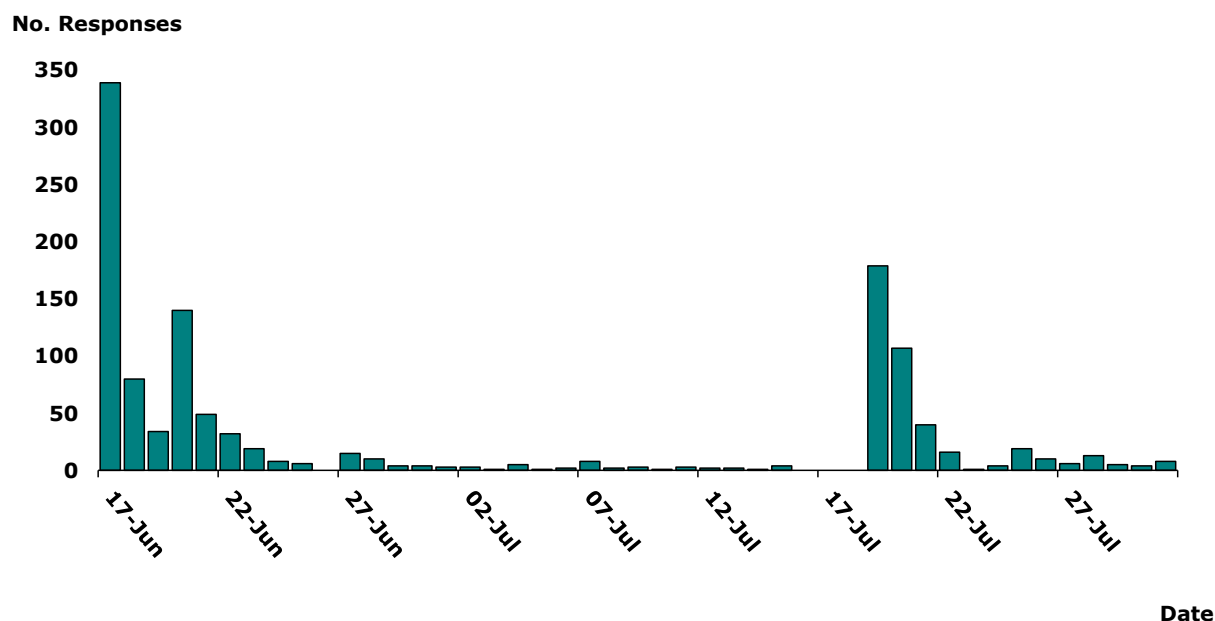
The data from respondents are analysed by Revenue's Statistics & Economic Research Branch and are only accessible to the Branch.

The emails issued and the survey questions are reproduced in full in the Appendix.

Response Rate

Figure 3 shows the number of responses over time. Overall the response rate is 29.1 per cent (1,193 agents).³ The reminder email increased the response rate by 10 percentage points from 19 per cent to 29 per cent. This response rate represents a stable basis for robust and representative statistical analysis of the results and extrapolation to the overall agent population.

Figure 3: Survey Responses, June – July 2016



Source: Revenue analysis.

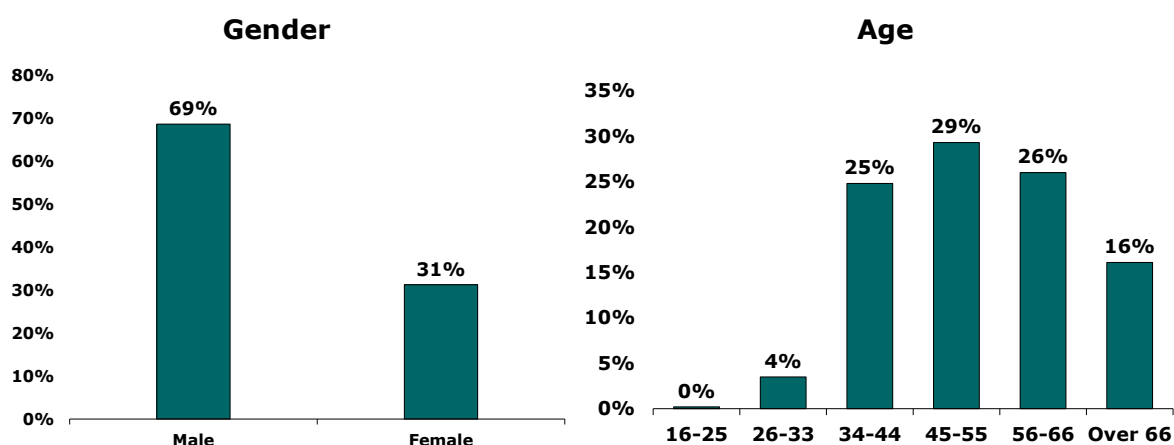
³ From the sample, 853 (20.8%) opened surveys were not submitted; 1,928 (47.1%) surveys were unopened; 85 surveys (2.1%) were returned by email due to non delivery and 38 respondents opted out of the survey.

2 Agent Profile

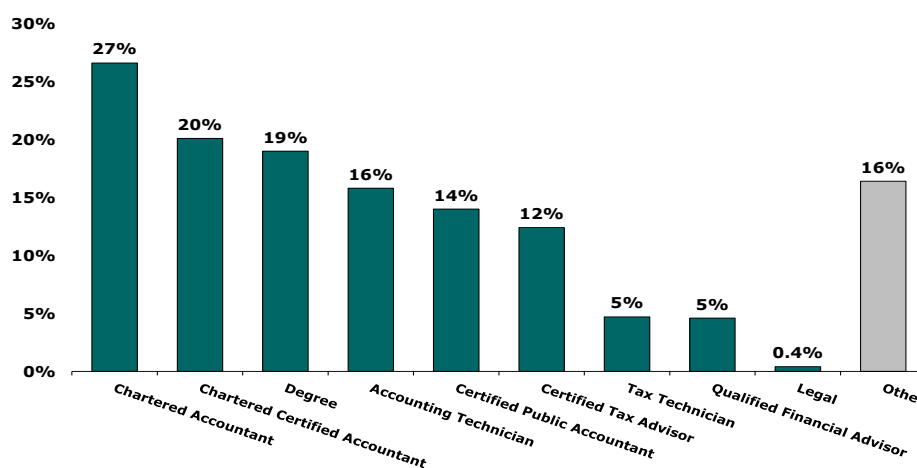
2.1 Demographics & Qualifications

This section presents demographics and qualifications based on the survey responses.

Figure 4: Respondent Demographics



Qualifications



Membership of Professional Organisations



Source: Revenue analysis.

According to the analysis, more than two-thirds of agents are male (69 per cent). The majority (80 per cent) are aged between 34 and 66 years. The most common professional qualifications are chartered accountants (27 per cent), chartered certified accountants (20 per cent) and degree holders (19 per cent).

2.2 Employees and Years in Business

Table 1 shows the number of employees per agent surveyed. More than half (56 per cent) have no employees. Only 2.5 per cent have over ten employees. In the UK, agents tend to have more employees on average. According to research by HMRC based on all agents (the Revenue survey is based only on small and medium sized agents), 45 per cent of UK agents had no employees while 8 per cent of agents had over ten employees.

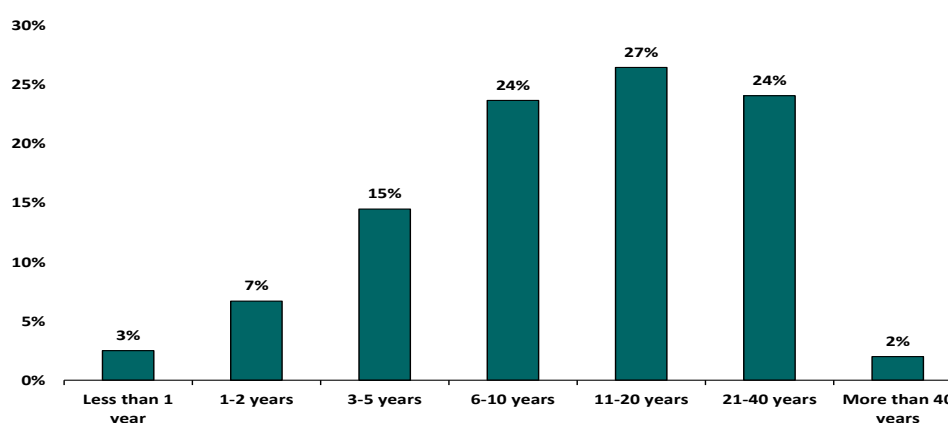
Table 1: Agents by Number of Employees

Employee Number	Share of Agents
No Employees	56%
1 to 5	40%
6 to 10	1.5%
11 to 49	1.8%
50 to 99	0.4%
Over 100	0.3%

Source: Revenue analysis. Note: The number of responses for above categories are 613, 443, 16, 20, 4 and 3.

Figure 5 shows that half of agents (53 per cent) are in business for over a decade while 10 per cent have been in operation for less than two years. The youngest agent businesses tend to be located in the Border Midlands West (BMW) Region while the oldest are typically in Dublin. In the UK, agent businesses tend to have been in operation for longer. According to aforementioned HMRC research, two-thirds (65 per cent) are older than 10 years and only 3 per cent had been established for less than two years.

Figure 5: Years in Business



Source: Revenue analysis. Note: The number of responses for above categories are 27, 73, 159, 260, 290, 264 and 22.

3 Overall Satisfaction and Improvements Experienced

3.1 Overall Satisfaction

This section examines key measures of agent satisfaction with Revenue from the survey and whether an improvement in service has been experienced in the past year. Reasons for dissatisfaction are also considered.

The survey is designed to focus agents' responses on their day to day interactions with Revenue in seeking their views and satisfaction levels. This is purposely done to concentrate on Revenue's customer service delivery and administration of the tax system, rather than addressing issues related to the perception of the tax system and policy matters – while these are clearly important, the survey aims to assess agents' views of Revenue.

The survey asked agents, '*Thinking about your dealings with Revenue in the last 12 months, how would you rate your overall experience?*'. According to the results, 95 per cent of agents are satisfied (23 per cent very satisfied, 56 per cent satisfied and 16 per cent somewhat satisfied) in their dealings with Revenue.

This result compares favourably to the UK, where in 2016 40 per cent of agents report having had a positive overall experience of HMRC in the past 12 months.⁴ Satisfaction levels are also comparable to previous Revenue customer surveys, namely, the PAYE (2015) and SME (2013) surveys as shown in Figure 6.⁵

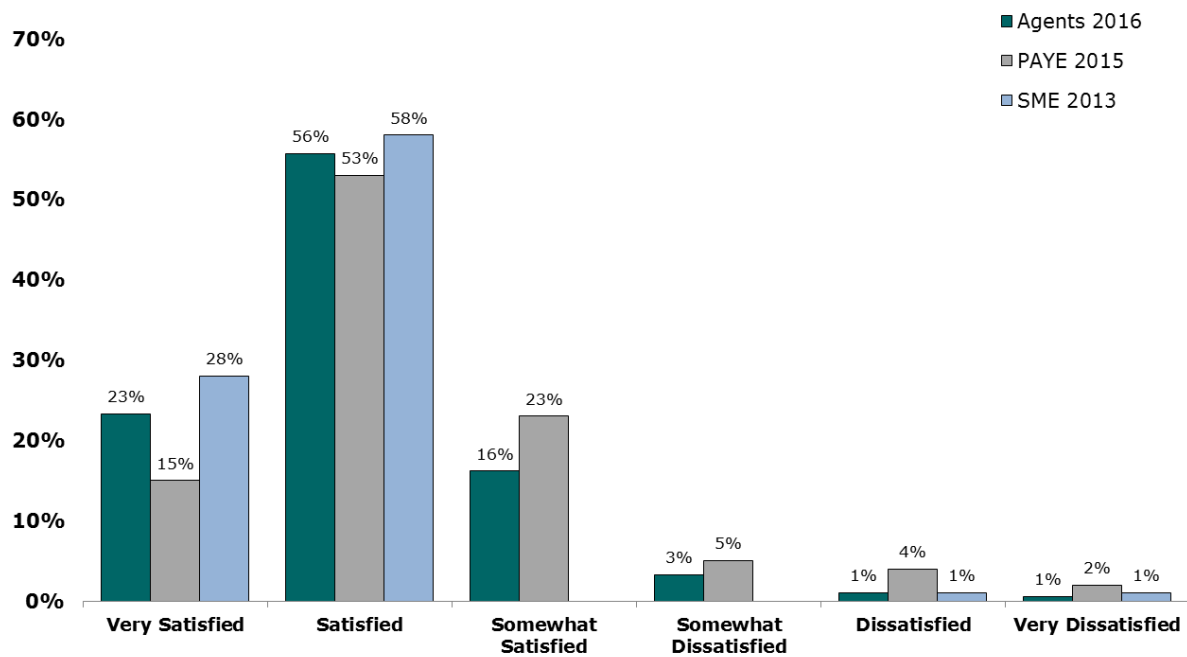
These results represent a strong validation of Revenue's customer service delivery to agents and their clients. It is clear that the vast majority of Revenue customers are, at the very least, satisfied with the services provided.

Older agents are more likely to report very high levels of satisfaction as shown in Figure 7. For instance, 16 per cent of agents under 44 years of age report 'very satisfied' compared to 32 per cent for those over 66. Further analysis indicates that satisfaction does not differ much by the number of years in business. Furthermore, compared to agents with employees, agents with no employees are more likely to report very high levels of satisfaction. By qualification, over half of those 'satisfied' or 'very satisfied' are accountants. The next highest levels of satisfaction are book-keepers and tax advisors.

⁴ HMRC *Individuals, Small Business and Agents Customer Survey*, published August 2016.

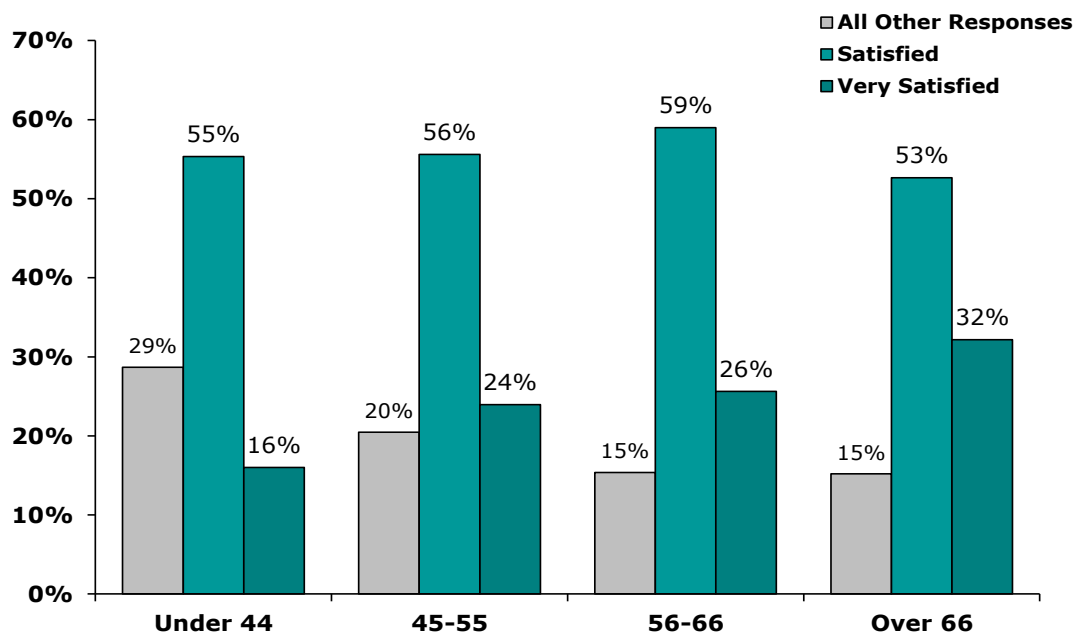
⁵ Results of Revenue customer surveys are available at: <http://www.revenue.ie/en/about/research/surveys.html>.

Figure 6: Overall Satisfaction with Revenue



Source: Revenue analysis. Notes: Total response rate is 1,100 out of 1,193; in the SME survey 12% of the SME's surveyed state "No Opinion" which are excluded from the Figure above.

Figure 7: Overall Satisfaction, by Agent Age



Source: Revenue analysis. Notes: Response categories are grouped due to smaller sample size; 248 indicate 'very satisfied', 591 indicate 'satisfied', 218 indicate 'all other responses'.

3.2 Improvements in Service

Having reviewed current satisfaction levels, this section turns to views on recent improvements. Agents were asked whether they experienced an improvement in the service Revenue provides over the past 12 months. Half of agents report an improvement in Revenue service over the year.⁶ Agents were then asked to state reasons for the improvement. The findings, shown in Figure 8, suggest that the main improvements over the year are more helpful staff, more efficient service, the introduction of eTax clearance and MyEnquiries services and improvements to Revenue's Online Service (ROS).

Figure 8: Reasons for Improvement, by Agent Size



Source: Revenue analysis. Note: Approximately 31% of the sample relate to agents with between 11 and 50 clients, a further 31% have between 51 and 150 clients, while the remaining 38% have 151 clients or more.

Moreover, views on recent improvements do not differ according to the number of years in business.

3.3 Reasons for Dissatisfaction

The survey also asked, via open-text boxes, if respondents were dissatisfied with Revenue service to indicate reasons for dissatisfaction. The most common categories relate to difficulties contacting Revenue, the responses received from Revenue and the need to improve online services. Table 2 highlights selected responses.

⁶ 1,076 answer this question.

Table 2: Reasons for Dissatisfaction (Selected Sample of Responses)

'Contact with local offices is difficult: restricted opening hours / attendance to telephone lines; long delays listening to endless menu options.'

'Search facility on revenue.ie is poor and doesn't find relevant information, google tends to provide better results.'

'Having seen how clients with similar matters are dealt with I would have to say that there isn't always a consistency of treatment. Sometimes there is an element of flexibility and leeway allowed which might help a client get through a problem and then another client might not be granted the same flexibility.'

'Revenue audits are not consistent in terms of materiality levels and amount and type of documents reviewed.'

'Over the last 12 months I have encountered unnecessary delays to refunds, and also unnecessary confusion over some issues.'

Source: Revenue analysis.

4 Contacts and Engagement with Revenue

4.1 Introduction

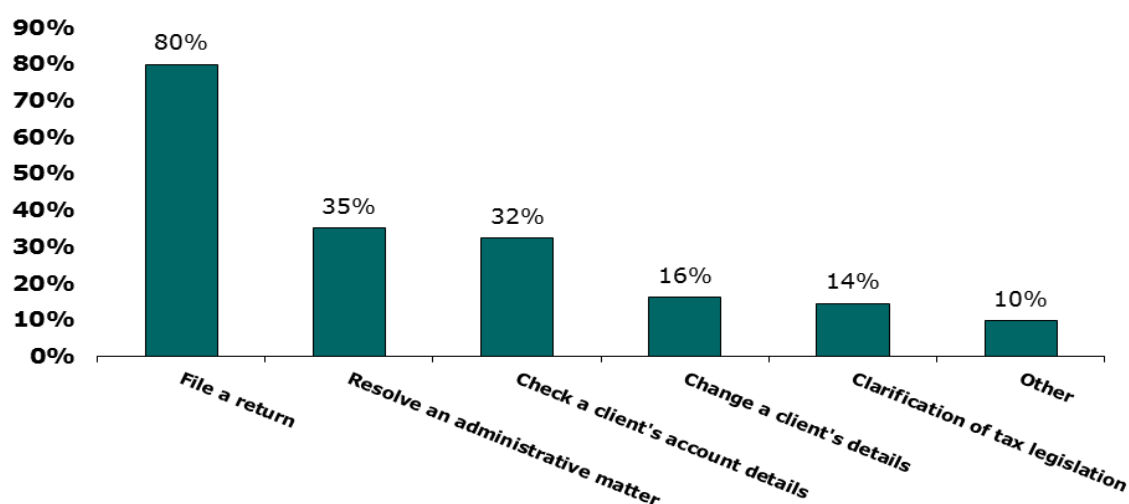
This section examines agent contact and engagement with Revenue. For the purposes of the survey, contact is defined as any of the following contacts: (a) visiting Revenue.ie, (b) using ROS, (c) phone call, (d) filing a return or (e) any other method of interaction.

Among the total 1,193 respondents, virtually all agents (99 per cent) contacted Revenue in the past year.

4.2 Reasons for Contact

The most cited reasons for contacting Revenue are to file a return (80 per cent), resolve an administrative matter (35 per cent) or check a clients account details (32 per cent). Other reasons included changing a client's details (16 per cent) and to clarify legislation (14 per cent).

Figure 9: Reasons for Contact



Source: Revenue analysis. Notes: Responses for the above categories are 931, 408, 376, 187, 167 and 113.

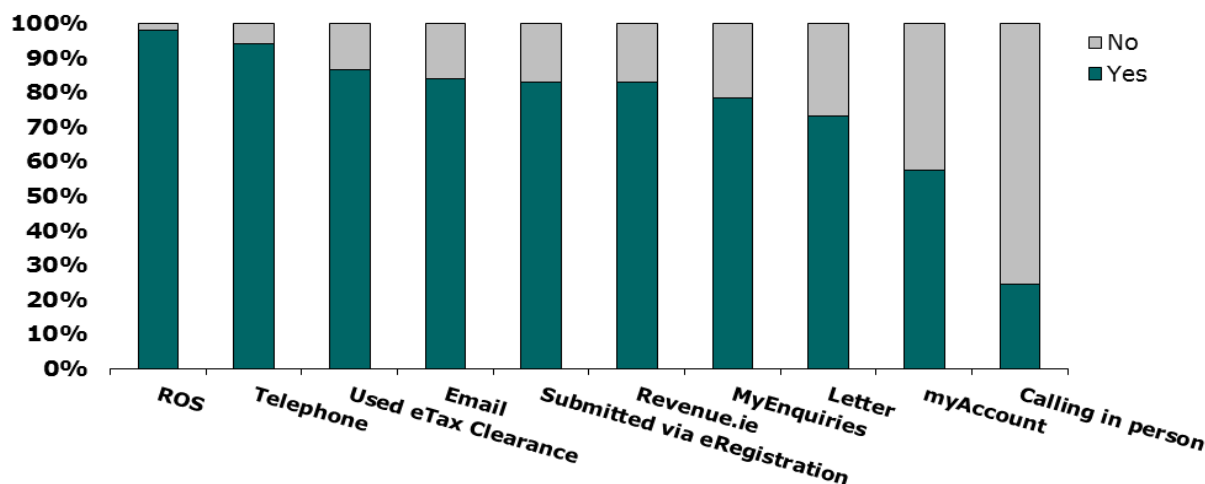
In the past year, agents report initiating contact at least once per week, with 40 per cent indicating once per week, a third 2-5 times and a quarter more than 5 times.

4.3 Channels of Contact

This section examines channels of contact with Revenue and satisfaction with those channels. A comparison to the UK is also drawn. Agents were asked 'In the last 12 months, have you contacted Revenue via the following channels?'. Figure 10 shows the results: 98 per cent use ROS, followed by phone (94 per cent), eTax clearance (87 per

cent) and email (84 per cent). The least used contact methods are myAccount (58 per cent) and calling into a Revenue public office (24 per cent).

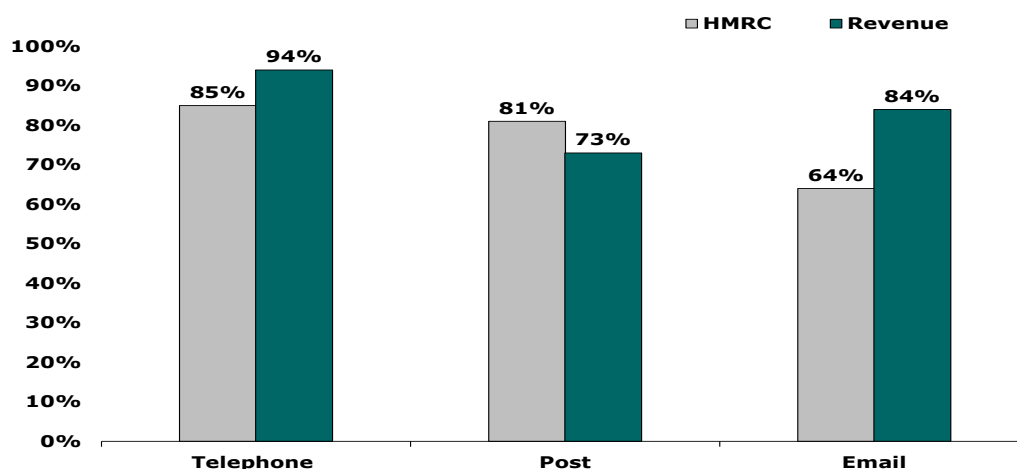
Figure 10: Contacts with Revenue, by Channel



Source: Revenue analysis. Notes: Responses for the above categories are 1126, 1078, 1005,953, 992, 1020, 960, 910, 844 and 740.

Recent results released by HMRC, compared in Figure 11, show that 85 per cent of agents use the telephone, 81 per cent use the postal system but only 64 per cent use email.⁷ By comparison, the current Revenue survey of agents finds that 84 per cent use email to contact Revenue. In addition, the high shares using email or the MyEnquiries service, despite the latter only being launched in late 2015, are positive and could in part be attributed to Revenue’s *Customer Engagement Strategy*.⁸

Figure 11: Contact by Channel, Revenue and HMRC



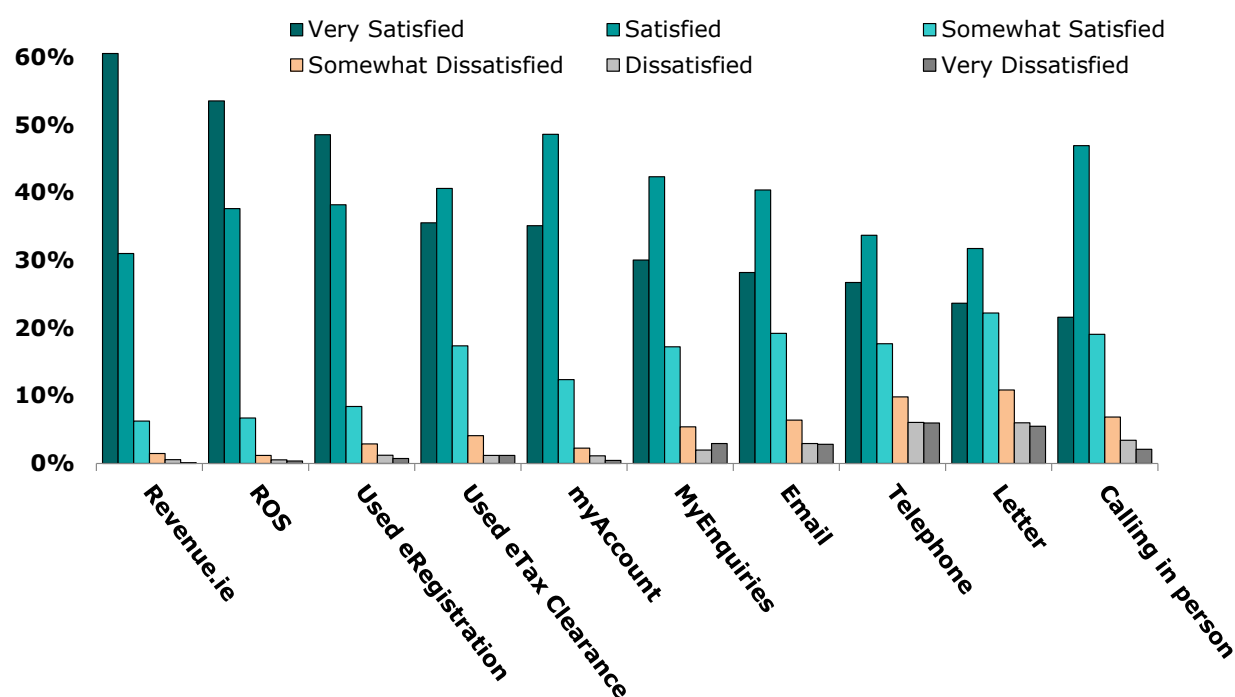
Source: Revenue analysis and HMRC.

⁷ HMRC *Individuals, Small Business and Agents Customer Survey*, published August 2016.

⁸ <http://www.revenue.ie/en/about/publications/annual-reports/2015/strategy1.html>

The highest levels of overall satisfaction (*Very Satisfied, Satisfied or Somewhat Satisfied*) are observed with Revenue.ie and ROS with an average overall satisfaction rate of 98 per cent, followed by MyAccount, eTax Clearance, and eTax registration with average of overall satisfaction rates of 95 per cent. Highest levels of dissatisfaction are recorded for telephone and MyEnquiries (dissatisfaction is 22 per cent in both cases).⁹ In the UK, 70 per cent give online services a positive rating compared with 57 per cent for the agent dedicated helpline.

Figure 12: Satisfaction with Contact Channels



Source: Revenue analysis. Note: Responses for the above categories are 880, 1100, 832, 512, 800, 203, 812, 1,006, 765 and 671.

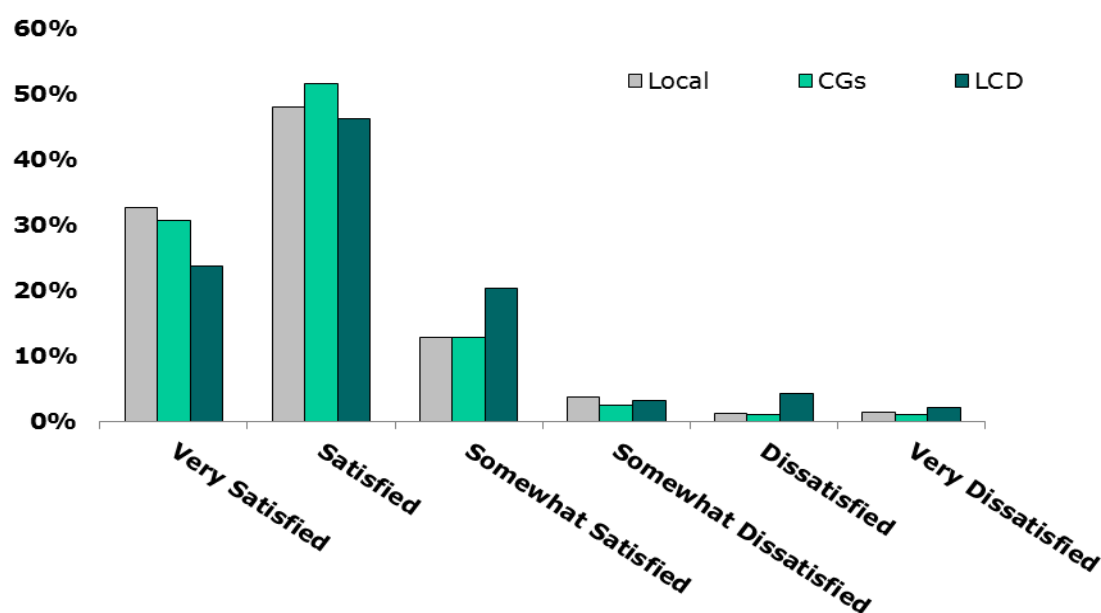
4.4 Dealings and Satisfaction with Revenue Offices

This section considers agent dealings and satisfaction with different Revenue offices, namely Large Cases Division (LCD), Collector General's Division (CGs) or local tax office or district. While over 80 per cent deal with the CGs and 90 per cent with a local office, only 5 per cent deal with LCD. This is unsurprising given the focus on small and medium-sized agents who may represent only a small number of very large taxpayers.

⁹ In terms of response rates, the highest response per category is observed with ROS (92%) and the lowest responses are recorded for calling in person to a Revenue public office at just 17%.

In terms of satisfaction with Revenue offices, the results do not differ dramatically across office. High levels of satisfaction are reported for the CGs at 95 per cent, the local offices at 94 per cent and LCD at 90 per cent.

Figure 13: Satisfaction, by Revenue Office



Source: Revenue analysis. Notes: A total of 93 (LCD), 907 (CGs), 1,025 (Local office or district) responses are received.

Due to the diversity across the agent population, it is useful to examine results by agent size, measured by the number of clients they represent. For the purposes of this analysis, the sample is divided into approximately three equally sized groups based on number of clients. In interpreting results, it is worth noting that agents representing many clients might typically represent larger clients but this is not always true.

As shown in Table 3, agents who represent more clients have proportionately greater dealings with Revenue local offices. The majority of agents (70 per cent) who have dealings with LCD are large, compared to 34 per cent for smaller agents (though these are based on a smaller sample size). Overall, agents report high and relatively similar levels of satisfaction across offices in Revenue. Small agents are more likely to report 'Very Satisfied' while large agents are more likely to report being 'Satisfied'.

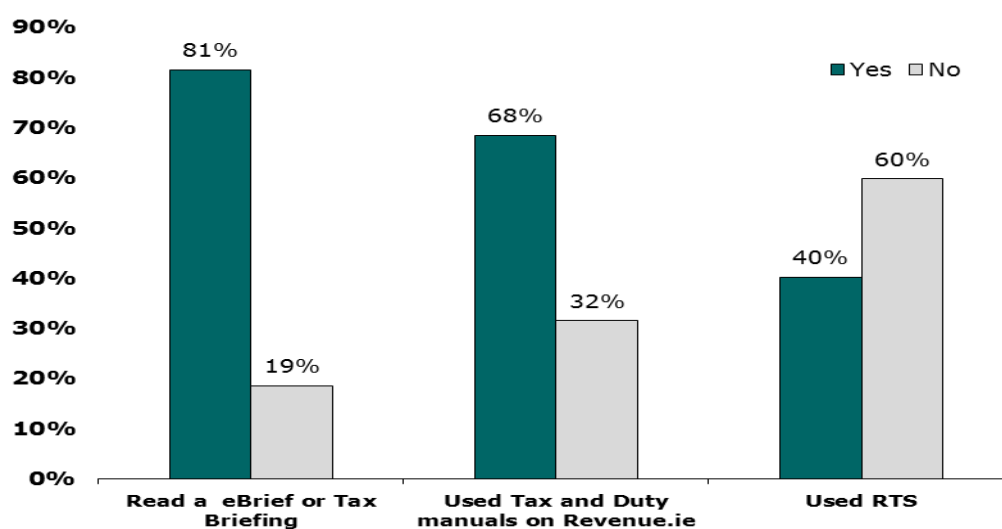
Table 3: Revenue Office Dealings and Satisfaction, by Agent Size

Office	Agent Size	Dealings with Revenue Office	Very Satisfied	Satisfied
Large Cases Division	All LCD Agents	5%	24%	46%
	11-50 Clients	34%	32%	42%
	51-150 Clients	17%	29%	33%
	151+ Clients	70%	13%	58%
Collector General's Division	All CGs Agents	81%	31%	52%
	11-50 Clients	25%	39%	44%
	51-150 Clients	32%	34%	52%
	151+ Clients	43%	23%	56%
Local Office	All LO Agents	89%	32%	48%
	11-50 Clients	27%	38%	44%
	51-150 Clients	33%	38%	48%
	151+ Clients	40%	24%	51%

Source: Revenue analysis. Notes: Responses by 11-50 client, 51-150 client and 151+ client agents are 16, 8 and 33 for LCD; 894, 286 and 384 for CGs; 271, 335, 409 for local office. Responses for "Very Satisfied" for 11-50 client, 51-150 client and 151+ client agents are 10, 6, 5 for LCD; 88, 97, 91 for CGs; 105, 127, 101 for local office. Responses for "Satisfied" for 11-50 client, 51-150 client and 151+ client agents are 13, 7, 23 for LCD; 99, 150, 219 for CGs; 123, 162, 208 for local office.

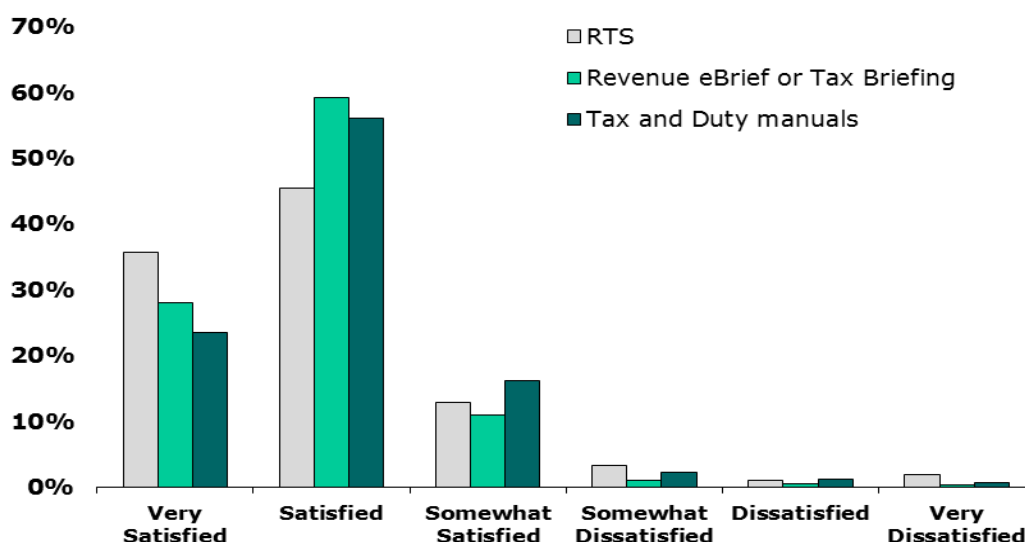
4.5 Dealings and Satisfaction with Revenue Technical Service

This section examines dealings and satisfaction with Revenue's Technical Service (RTS) and related areas including Tax and Duty Manuals (TDMs) and eBriefs or Tax Briefings. Figure 14 shows that 4 in 5 agents read eBriefs, 2 in 3 use TDMs and 4 in 10 use RTS. Figure 15 shows that overall satisfaction is high, and does not differ greatly, across eBriefs (98 per cent), TDMs (96 per cent) and RTS (94 per cent).

Figure 14: Dealings with Revenue

Source: Revenue analysis.

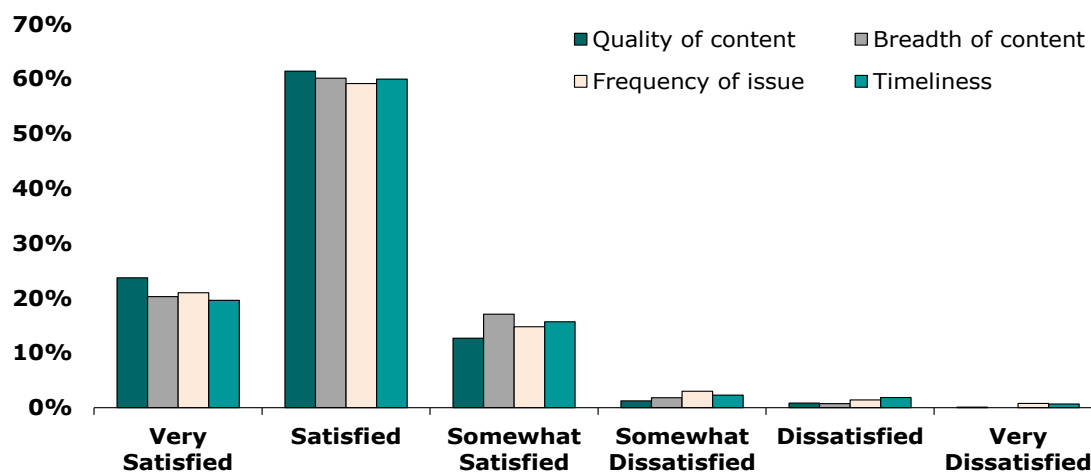
Figure 15: Satisfaction with Dealings with Revenue



Source: Revenue analysis. Notes: Response rates for each of the above categories are 466 for RTS, 905 for eBriefs and 739 for TDMs.

For eBriefs, 98 per cent report satisfaction with quality, 97 per cent report satisfaction with breadth of content, 94 per cent with frequency and 95 per cent with timeliness.

Figure 16: Satisfaction with eBriefs



Source: Revenue analysis.

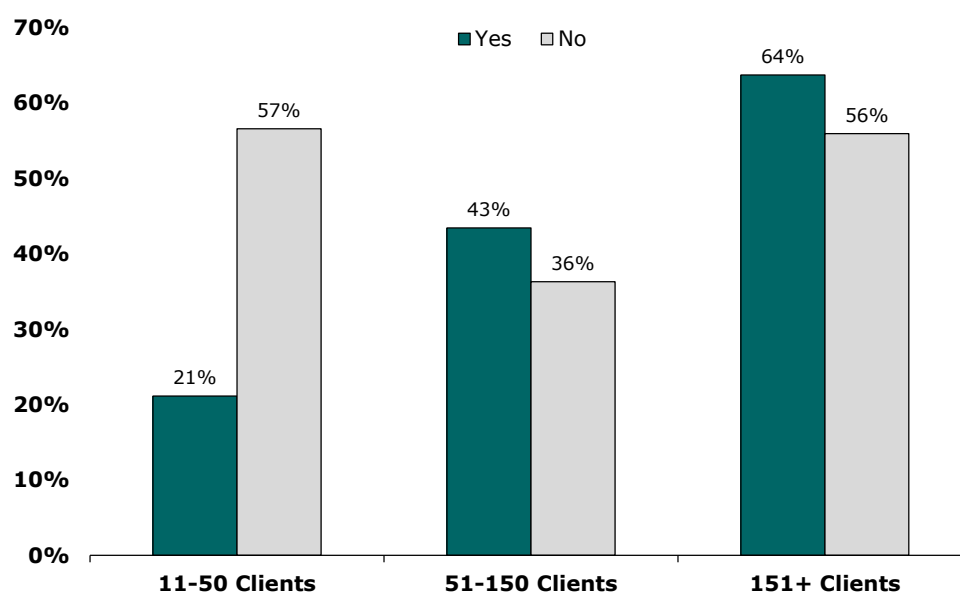
As mentioned, 94 per cent indicate satisfaction with RTS. This compares to 57 per cent of UK agents reporting a positive rating for the agents dedicated helpline. While results do not differ too significantly by agent size, larger agents appear more likely to report lower levels of very satisfied (21 per cent compared to 25 per cent and 26 per cent).

4.6 Revenue Compliance Interventions

Respondents were asked 'In the last 12 months, have any of your clients had a Revenue compliance intervention?'. According to the results, 44 per cent report 'Yes'.

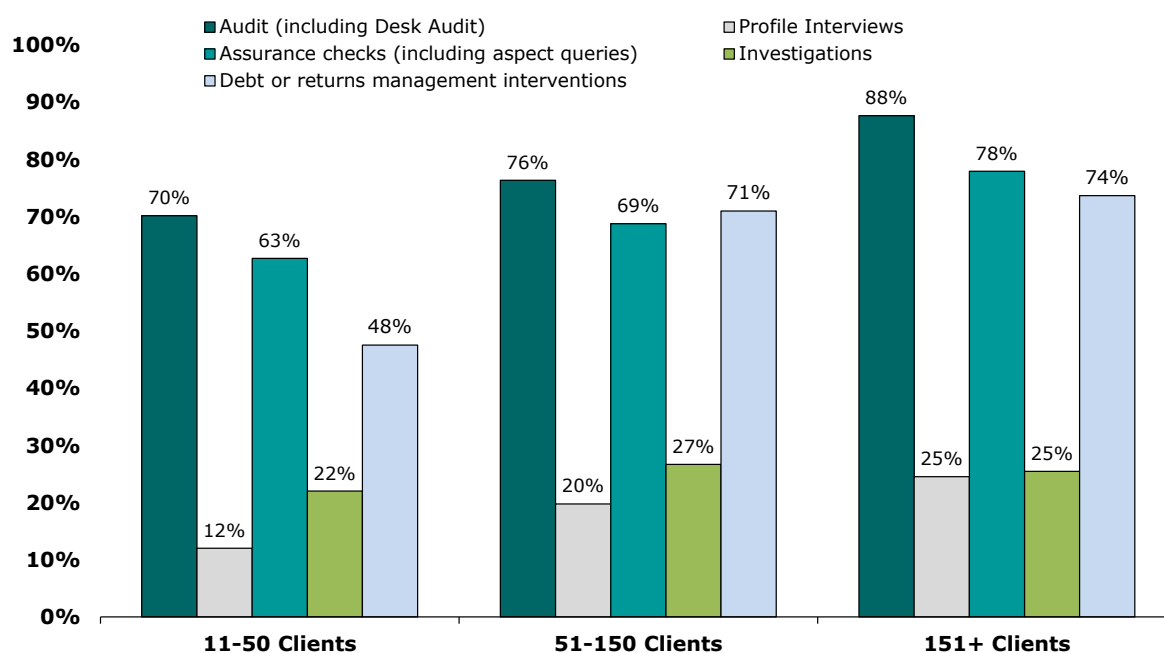
Larger agents (over 150 clients) are significantly more likely to report that a client had a compliance intervention (Figure 17).

Figure 17: Experienced a Revenue Compliance Intervention, by Agent Size



Source: Revenue analysis. Note: Responses rates for each of the above categories are 336, 357 and 405.

Figure 18 shows types of client interventions by size. The results show that larger agents report greater proportions of all intervention types. Among those who report an intervention, 70 per cent of smaller agents (11-50 clients) had an audit, compared to 76 per cent of medium sized agents (51-150 clients) and 88 per cent of larger agents.

Figure 18: Intervention Type, by Agent Size

Source: Revenue analysis. Note: The average number of responses for each of the above categories are 56 small (11-50 clients), 103 medium (51-150 clients) and 194 large (151+ clients).

Notwithstanding the outcome of the intervention, agents were asked to indicate their level of satisfaction with the service received from Revenue throughout the intervention. Overall, 90 per cent are satisfied and the results do not differ too significantly by size. Medium and larger agents report marginally higher general levels of satisfaction compared to smaller agents. Compared to smaller agents, larger agents report higher level of satisfaction but lower levels of very high satisfaction.

5 Perceptions and Suggestions for Improvement

5.1 Perceptions

Revenue invests significantly in maintaining and improving its service delivery. One of the main objectives of this survey is to quantify agent views on Revenue service and to learn from suggested improvements.

Table 4 outlines the responses towards Revenue's administration of the tax system. According to the results, 90 per cent agree or strongly agree that Revenue acts with honesty and integrity. 96 per cent of agents agree or strongly agree that Revenue upholds the privacy of their clients – in comparison, UK surveys show 76 per cent of agents believe the same regarding HMRC.

92 per cent agree or strongly agree that Revenue acts efficiently in administering the tax system (this compares with just 17 per cent of agents in the UK who believe that HMRC is an efficient organisation). 72 per cent of Irish agents agree or strongly agree that Revenue can ensure that all customers pay the right amount of tax.

While 88 per cent of agents agree that Revenue treats taxpayers consistently, there remains 12 per cent who disagree with this statement, which is an important finding for Revenue given the desire to ensure all taxpayers are treated equally.

Table 4: Perceptions

Question	Strongly Agree	Agree	Somewhat Agree	Somewhat Disagree	Disagree	Strongly Disagree
Revenue acts with honesty and integrity	40%	50%	8%	1%	0%	0%
Revenue upholds the privacy of my clients	49%	47%	3%	0%	0%	0%
Revenue deals with my clients' tax affairs fairly	35%	48%	13%	3%	1%	0%
Revenue has a good understanding of the tax affairs of my clients	27%	50%	17%	4%	2%	0%
Revenue acts efficiently in administering the tax system	29%	49%	14%	5%	2%	1%
Revenue is able to detect people not paying the right amount of tax	23%	49%	21%	4%	2%	1%
Revenue treats taxpayers consistently	24%	44%	20%	6%	3%	3%

Source: Revenue analysis. Note: Responses for each of the questions are 1,099, 1,093, 1,097, 1,094, and 1,093.

5.2 Suggestions for Improvement

When agents were asked could they suggest any improvement to the service they receive from Revenue, a number of suggestions are made. A summary of results by agent size is presented in Table 5. Table 6 provides a sample of open text responses. Improved telephone contact and response times are suggested by agents regardless of their size. Furthermore, it is the most frequent suggestion made among small and medium agents. Small and medium-sized agents also cite technical assistance with online services as an area for improvement while small agents suggest that improvements could be made to Revenue's website design.

The most frequently cited areas for improvement among large agents are simplifying telephone menus, greater use of non 1890 telephone numbers and greater human interaction and understanding of tax related matters.

Table 5: Suggestions for Improvement

Agent Size	Suggestions for Improvement	
Small (11-50 clients)	Improve telephone contact/response times	36%
	Improve website design	25%
	Improve technical assistance with online services	19%
	Clearer interpretation of tax acts	13%
	Other	8%
Medium (51 -150 clients)	Improve telephone contact/response times	52%
	Improve technical assistance with online services	16%
	Greater human interaction and tax understanding required	13%
	Improve Consistency	8%
	Other	11%
Large (151+ clients)	Simplify telephone menus and use non 1890 numbers	36%
	Greater human interaction and tax understanding required	34%
	Improve telephone contact/ response times	17%
	Improve ROS Contract notifications/ submissions/ reporting	6%
	Provide contact lists for Tax Districts	4%
	Problem uploading to IXBRL accounts	2%

Source: Revenue Analysis. Note: Responses for small, medium and large are 130, 178 and 48 respectively.

Table 6: Suggestions for Improvement (Selected Sample of Responses)

ROS
<i>"Using ROS is very efficient and in my dealings with Collector Generals office by phone, staff are always polite and helpful".</i>
<i>"It would be helpful to have email and phone contact numbers beside each client name on ROS in case you have a query."</i>
<i>"My Enquiries is good, however it can take a while to get a response."</i>
<i>"The e-Form 12 has been a very useful initiative. I suggest that an improvement could be made with filing and paying CAT through ROS."</i>
<i>"Working with ROS has made life a whole lot easier. However, I have encountered difficulty with contacting an employee. Invariably, I have to leave a voice mail message or an email (if I am aware of a person who can help me) and tend not to receive a reply. Accordingly, it is vital that a voicemail or email is responded to."</i>
<i>"Revenue on line service is extremely efficient and fool proof"</i>
PHONE
<i>"I found dealings with Revenue better when I could call directly local offices. Also, it did not cost me as much before having to call the 1890 numbers!"</i>
<i>"Have found a vast improvement over the past few years in contact by telephone - better attitude and assistance"</i>

Source: Revenue analysis.

6 Conclusion

Revenue is operating in an ever changing environment with evolving expectations from agents and their taxpayer clients. This demands constant innovation to help support voluntary compliance, prevent non-compliance and enhance the experience of agents and taxpayers. An example innovation is the introduction of MyEnquiries in 2015, an online contact facility that allows agents (and other taxpayers) to securely correspond with Revenue on behalf of their clients. In addition, Revenue has reorganised its call centre operation for better caller segmentation to improve service to agents. Revenue is currently redesigning the main Revenue.ie website, another issue as flagged by agents as a suggestion for improvement in the survey responses.

Revenue relies on the work carried out by agents on behalf of their clients and places great value on the views of agents. Furthermore, understanding agent attitudes towards Revenue presents an important insight into their compliance behaviour and the compliance behaviour of their clients.

The responses to the Survey of Agents 2016 show that Revenue's customer service levels are strong with vast majority of agents satisfied or very satisfied in their dealings with Revenue. The results compare favourably to the UK, where 40 per cent of agents report having had a positive overall experience of HMRC.

The survey results confirm that Revenue's customer engagement strategy is on the right path. These survey results assist Revenue in designing and implementing a programme of customer service that is both efficient to administer and that makes it as easy as possible for agents to comply with their obligations and support their clients.

Acknowledgements

Revenue would like to acknowledge and thank all those who responded to the survey, without whom the success of the survey would not have been possible; Cleo O’Beirne, in Revenue’s ICTL Division, who provided expertise in designing the online survey; and all other Revenue staff who provided invaluable input throughout the survey process.

Appendix: Cover Letters and Questions

Advance Email

Revenue Survey of Agents 2016

June 2016

Dear Customer,

Revenue's Statistics and Economic Research Branch is conducting a survey of small to medium sized agents.

You are receiving this email as you have been selected to take part in this survey and you will shortly receive a second email inviting you to complete the survey and including a link to the survey, which is hosted on the Survey Monkey website.

While it is Revenue policy not to issue emails with website links included, an exception has been made in this instance for this survey.

A notice confirming the veracity of this survey is also posted on the Tax Practitioners section of Revenue.ie.

If you have any concerns in this regard, please feel free to contact me directly at surveys@revenue.ie.

Yours sincerely,

Keith Walsh
Principal Officer

Initial Survey Email

Invitation to Participate in Revenue Survey of Agents 2016

June 2016

Dear Customer,

Revenue's Statistics and Economic Research Branch is conducting a survey of small to medium sized agents. You are receiving this survey as our records indicate that your practice has less than 500 clients.

We would like to hear your views on Revenue to help us improve the quality of the service we provide to you and your clients.

The survey takes about ten minutes to complete.

While the link below is unique to you, your responses will be treated confidentially. Responses will only be used for research purposes (unless you indicate otherwise) and a report outlining the overall results will be published following completion of the survey.

If you would like to clarify any aspect of the survey please contact the Statistics and Economic Research Branch directly at surveys@revenue.ie.

We appreciate your views and look forward to your response by the 31st July 2016.

Yours sincerely,

Keith Walsh
Principal Officer

Reminder Email

Revenue Survey of Agents (Due 31st July 2016)

Dear Customer,

I recently wrote inviting you to participate in our Agents Customer Survey. The purpose of the survey is to improve the quality of the service we provide to you and your clients.

A large number of responses have already been received.

You can complete the survey by clicking on the link below.

The survey takes about ten minutes to complete and is confidential. Your responses will only be used for research purposes.

We appreciate your views and look forward to your response by the 31st July 2016.

Yours sincerely,

Keith Walsh
Principal Officer

Survey Form

SURVEY OF AGENTS 2016

Thank you for participating in our survey. Your feedback is important.

The information you provide in this survey will help us to review and improve our service to agents and customers. Your individual responses will be treated in the **strictest confidence** and will not be made known to your or your clients' local Revenue Offices (unless you indicate otherwise).

All questions in this survey relate to your experiences with Revenue **while working on behalf of your clients**, rather than any interactions you may have with Revenue in relation to your own personal tax affairs.

The survey takes about ten minutes to complete.

While the link provided is unique to you, your responses will be treated confidentially. Responses will only be used for research purposes (unless you indicate otherwise) and a report outlining the overall results will be published following completion of the survey.

If you would like to clarify any aspect of the survey please contact the Statistics and Economic Research Branch directly at surveys@revenue.ie.

We appreciate your views and look forward to your response by the 31st July 2016.

Part 1: Contact and Engagement with Revenue

1. Have you contacted or been contacted by Revenue in the last 12 months? A contact can be any interaction with Revenue (e.g., visiting Revenue.ie, logging on to ROS, phone call, filing a return, tax registration etc.).

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

2. State the most frequent reasons for these contacts. Select all that apply.

File a return	<input type="checkbox"/>
Resolve an administrative matter	<input type="checkbox"/>
Check a client's account details	<input type="checkbox"/>
Change a client's details	<input type="checkbox"/>
Clarification of tax legislation	<input type="checkbox"/>
Other (Please specify)	<input type="checkbox"/>

3. In the last 12 months, approximately how many times per week have you initiated a contact with Revenue?

Once	<input type="checkbox"/>
2 – 3	<input type="checkbox"/>
4 – 5	<input type="checkbox"/>
More than 5 times	<input type="checkbox"/>

4. In the last 12 months, have you contacted Revenue via the following channels? Select the appropriate box(es)

	Yes	No
Revenue.ie	<input type="checkbox"/>	<input type="checkbox"/>
ROS	<input type="checkbox"/>	<input type="checkbox"/>
Submitted a tax registration via eRegistration	<input type="checkbox"/>	<input type="checkbox"/>
Used eTax Clearance	<input type="checkbox"/>	<input type="checkbox"/>
myAccount	<input type="checkbox"/>	<input type="checkbox"/>
MyEnquiries	<input type="checkbox"/>	<input type="checkbox"/>
Email	<input type="checkbox"/>	<input type="checkbox"/>
Telephone	<input type="checkbox"/>	<input type="checkbox"/>
Letter	<input type="checkbox"/>	<input type="checkbox"/>
Calling in person to a Revenue public office	<input type="checkbox"/>	<input type="checkbox"/>

5. If Yes to Q4, please rate your satisfaction with the channel. Select all that apply.

	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied
Revenue.ie	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ROS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Submit a tax registration via eRegistration	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Used eTax Clearance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
myAccount	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MyEnquiries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Email	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Telephone	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Letter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Calling in person to a Revenue public office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If you are dissatisfied or have any suggestions on improving the above channels, please tell us why in the box below.

6. In the last 12 months, have you? Select the appropriate box(es).

	Yes	No
Dealt with Revenue's Large Cases Division	<input type="checkbox"/>	<input type="checkbox"/>
Dealt with Revenue's Collector General's Division	<input type="checkbox"/>	<input type="checkbox"/>
Dealt with a local Revenue office or district	<input type="checkbox"/>	<input type="checkbox"/>

7. If yes to any of the Revenue offices in Q6, how would you rate them? Select the appropriate box(es).

	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied
Large Cases Division	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Collector General's Division	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Local Revenue District	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If applicable, provide an explanation for your ratings above.

8. In the last 12 months, have you? Select the appropriate box(es).

	Yes	No
Used the Revenue Technical Service	<input type="checkbox"/>	<input type="checkbox"/>
Read a Revenue eBrief or Tax Briefing	<input type="checkbox"/>	<input type="checkbox"/>
Used the Tax and Duty manuals on Revenue.ie	<input type="checkbox"/>	<input type="checkbox"/>

9. If Yes to any of the options in Q8, how would you rate them? Select the appropriate box(es).

	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied
Revenue Technical Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue eBrief or Tax Briefing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax and Duty manuals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If applicable, provide an explanation for your ratings above.

10. What are your views on the eBriefs from Revenue? Select the appropriate box(es).

	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied
Quality of content	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Breadth of content	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Frequency of issue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Timeliness	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

11. How would you rate the overall suite of technical services and supports you receive from Revenue?

Very Satisfactory	<input type="checkbox"/>
Satisfactory	<input type="checkbox"/>
Somewhat Satisfactory	<input type="checkbox"/>
Somewhat Unsatisfactory	<input type="checkbox"/>
Unsatisfactory	<input type="checkbox"/>
Very Unsatisfactory	<input type="checkbox"/>

12. In the last 12 months, have any of your clients had a Revenue compliance intervention? Select the appropriate box(es).

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

13. State which types of interventions. Select the appropriate box(es).

Intervention Type	Yes	No
Audit (including Desk Audit)	<input type="checkbox"/>	<input type="checkbox"/>
Profile Interviews	<input type="checkbox"/>	<input type="checkbox"/>
Investigations	<input type="checkbox"/>	<input type="checkbox"/>
Assurance checks (including aspect queries)	<input type="checkbox"/>	<input type="checkbox"/>
Debt or returns management interventions	<input type="checkbox"/>	<input type="checkbox"/>

14. Notwithstanding the outcome(s) of individual intervention(s), were you satisfied with the service from Revenue through the intervention?

Very Satisfied	Satisfied	Somewhat satisfied	Somewhat dissatisfied	Dissatisfied	Very Dissatisfied
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part 2: Views and Perception of Revenue

15. Thinking about your dealings with Revenue in the last 12 months, how would you rate your overall experience?

Very Satisfied	Satisfied	Somewhat satisfied	Somewhat dissatisfied	Dissatisfied	Very Dissatisfied
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

16. Have you experienced an improvement in past 12 months?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

If yes, please tell us why. If no, do you have any suggestions for improvement?

17. Based on your experiences dealing with Revenue, to what extent do you agree or disagree with each of the following statements?

	Strongly Agree	Agree	Somewhat Agree	Somewhat Disagree	Disagree	Strongly Disagree
Revenue acts with honesty and integrity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue upholds the privacy of my clients	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue deals with my clients' tax affairs fairly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue has a good understanding of the tax affairs of my clients	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue acts efficiently in administering the tax system	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue is able to detect people not paying the right amount of tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue treats taxpayers consistently	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If you disagree with the statements in Q17, please tell us why.

18. If your reason provided in response to Q17 relates to a specific case or cases and you would like us to raise this with the relevant tax office, please select "Yes" (No other information from this survey will be shared). If you select "No", no information will be shared.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Part 3: Practice and Respondent Profile

19. How many employees does your practice employ?

0	<input type="checkbox"/>
1 - 5	<input type="checkbox"/>
6 - 10	<input type="checkbox"/>
11 - 49	<input type="checkbox"/>
50 - 99	<input type="checkbox"/>
100 - 249	<input type="checkbox"/>
250 - 499	<input type="checkbox"/>
500 +	<input type="checkbox"/>

20. How many years has your practice been in operation?

Less than 1 year	<input type="checkbox"/>
1 - 2 years	<input type="checkbox"/>
3 - 5 years	<input type="checkbox"/>
6 - 10 years	<input type="checkbox"/>
11 - 20 years	<input type="checkbox"/>
21 - 40 years	<input type="checkbox"/>
More than 40 years	<input type="checkbox"/>

21. For the respondent to this survey, which of the following best describes your role?

Accountant	<input type="checkbox"/>
Bookkeeper	<input type="checkbox"/>
Business Owner	<input type="checkbox"/>
Legal Practitioner	<input type="checkbox"/>
Partner/Director	<input type="checkbox"/>
Tax Advisor	<input type="checkbox"/>
Other, please specify _____	

22. Which professional organisations, if any, are you a member of? Select all that apply.

Chartered Accountants of Ireland	<input type="checkbox"/>
Certified Public Accountants	<input type="checkbox"/>
Irish Tax Institute	<input type="checkbox"/>
Chartered Institute of Management Accountants	<input type="checkbox"/>
Accounting Technicians Ireland	<input type="checkbox"/>
Institute of Bankers in Ireland	<input type="checkbox"/>
Law Society of Ireland	<input type="checkbox"/>
Other, please specify _____	

23. State your professional qualification(s) if any. Select all that apply.

Certified Tax Advisor	<input type="checkbox"/>
Certified Public Accountant	<input type="checkbox"/>
Chartered Accountant	<input type="checkbox"/>
Chartered Certified Accountant	<input type="checkbox"/>
Accounting Technician	<input type="checkbox"/>
Tax Technician	<input type="checkbox"/>
Qualified Financial Advisor	<input type="checkbox"/>
Degree	<input type="checkbox"/>
Solicitor/Barrister	<input type="checkbox"/>
Other, please specify _____	

24. State your age.

16-25	<input type="checkbox"/>
26-33	<input type="checkbox"/>
34-44	<input type="checkbox"/>
45-55	<input type="checkbox"/>
56-66	<input type="checkbox"/>
Over 66	<input type="checkbox"/>

25. State your gender.

Thank you for taking the time to complete this survey