

Survey of Chargeable Persons 2018

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Statistics & Economic Research Branch



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Survey of Chargeable Persons 2018

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Revenue thanks all those who gave their time and effort in responding to the survey, without whom, the survey and this report would not be possible. One of the unforeseen benefits of Revenue's move to online surveys in recent years is the increased detail in the feedback in free text fields, the time taken to provide these is greatly appreciated as they add to the wealth and value to the survey. The responses and feedback will assist Revenue to continue to provide the best possible service to all taxpayers.

Survey of Chargeable Persons 2018



Preferred Methods of Contact to Revenue are Telephone and ROS.



Have contacted Revenue in last 12 months. Website and ROS are the highest used channels of contact.



14% complete Form 11 in an hour or less.
17% take more than 4 hours.



78% find Revenue website easy to use.
80% find Revenue online guides helpful.

Customer Satisfaction



78% Satisfied



14% Somewhat Satisfied

Improvement in Revenue Customer Service this Year?



Yes 34%



No 4%

Executive Summary

Conducting annual surveys of customers provides a deeper understanding of their needs and expectations and helps Revenue to deliver a customer service that facilitates voluntary compliance by taxpayers.

This survey is the first to specifically seek the views of chargeable persons (taxpayers registered for self-assessment Income Tax). Within this group, those with low self-assessed incomes (and often with a mixture of self-assessed and PAYE incomes) may have particular issues arising in their interactions with Revenue and the tax system. For this reason, the survey focuses on those with self-assessed income below €10,000.

The survey was conducted entirely electronically between November and December 2018. A total of 5,787 surveys were delivered to taxpayers who filed a Form 11 tax return for 2016. The overall response rate is 30 per cent and provides a robust basis for reporting and extrapolating results.

Customer satisfaction

- ❑ Satisfaction levels with Revenue customer service are high, with 92 per cent of respondents “very satisfied”, “satisfied” or “somewhat satisfied”.
- ❑ 34 per cent observe that Revenue’s customer service improved in the last year, with only a minority (4 per cent) reporting a disimprovement.

Methods of contact

- ❑ 89 per cent of respondents used the Revenue website in the past 12 months, with 78 per cent reporting that they find the Revenue website easy to use.
- ❑ Telephone and ROS remain the most preferred methods of contact.

Annual tax returns

- ❑ 63 per cent of respondents are aware that Revenue provides online help guides and videos for the annual Form 11 tax return, 80 per cent find these to be helpful.
- ❑ 14 per cent of respondents complete the Form 11 in an hour or less, with 17 per cent taking more than 4 hours.
- ❑ 13 per cent may have no requirement to file a Form 11 (they report no self-assessed income, nor are they proprietary directors).
- ❑ Three quarters are not aware of their potential entitlement to file a simplified return (the Form 12).

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1 Introduction and Survey Methodology

1.1 Motivation

Revenue has a strong tradition of carrying out customer surveys of taxpayers. The objective of these surveys is to assess customer satisfaction and use the opinions expressed to improve the service offered by Revenue to assist in the fair and efficient collection of taxes and duties.

This is the first Revenue survey of chargeable persons.¹ A chargeable person is someone who must file a tax return and calculate tax under self-assessment, and includes proprietary directors and their jointly assessed spouses / civil partners. In particular, Revenue is interested in capturing the views of chargeable persons with low amounts of self-assessed income (i.e., income other than employment income).

1.2 The Population

The target population consists of any taxpayer who filed a Form 11 tax return for 2016 with self-assessed income no greater than €10,000.² Any taxpayers with employer or VAT registrations are excluded. This produces a population of 176,196 taxpayer units (with jointly assessed couples counted as one unit). Following further data cleaning steps and matching of email addresses, the final sampling frame consisted of 45,978 units.

Table 1: Sample Frame

Criteria	Number of Taxpayer Units
Form 11 return for 2016	560,990
Less: Deceased	1,545
Less: Gross Income (Schedule D and PAYE combined) of €0	12,320
Less: Schedule D income above €10,000	317,676
Less: PREM or VAT registrations	53, 253
Population	176,196

Source: Revenue analysis.

1.3 The Sample

A sample of 6,000 taxpayers was drawn from the population for the survey. This was drawn randomly while splitting the sampling frame for online (5,000) and paper (1,000) filers of the Form 11. Paper filers account for just under 10 per cent of the population but these are a significant group of customers for Revenue and it was important to ensure

¹ Previously surveyed groups include small to medium sized enterprises ("SMEs"), PAYE employees and tax agents. Results from previous Revenue customer surveys are published at: <https://www.revenue.ie/en/corporate/information-about-revenue/research/surveys/index.aspx>.

² It is important to note that while a taxpayer's self-assessed income might be less than €10,000, their overall gross income is often substantially higher due to income from PAYE sources.

their views are fully captured. Therefore, sampling 1,000 paper filers (over 16 per cent of the sample) effectively over samples this group.

Table 2: Electronic and Paper Filers

Filing Method	Share %	Number of Taxpayer Units
Electronic	90.54	41,629
Paper	9.46	4,349
Total	100	45,978

Source: Revenue analysis.

By choosing a large random sample, the likelihood that views expressed in this survey are representative of the population (rather than skewed by a subgroup) is increased.

Taxpayers who choose to respond to a survey may possess unobserved characteristics or preferences, which systematically differ from those who choose not to respond. This problem, inherent to most surveys, is known as non-response bias. The implication is that the results of a survey might not be fully representative of the true views of the underlying population. However, the strong response rate (see Section 1.5) ensures that the sample size is large enough for confidence in the representativeness of the results at the 95% confidence level and mitigates concerns about non-response bias.³

1.4 Issuing the Survey

The survey was conducted online using the Qualtrics survey software.⁴ An email was issued to each taxpayer in the randomly chosen sample from the address surveys@revenue.ie, inviting them to provide feedback to Revenue by participating in the survey. Each email contained a personalised link to the survey that allowed responses to be recorded. Taxpayers were assured of the confidentiality of their responses and that the survey would be used for research purposes only. A notice confirming the authenticity of the survey was placed on the News section of the Revenue website to alleviate any concerns regarding spam or phishing emails.

The survey issued on Monday 26 November 2018 (8.30am) with a deadline to complete by 31 December 2018. The timing was soon after the 2017 Form 11 Pay & File deadline (31 October for paper filers and 14 November for those filing through Revenue's Online Services (ROS)). This meant that for those in the sample who also filed a Form 11 for

³ Total sample size of n=381 required for total sampling frame (45,978). Estimated sample size of n=381 and n=353 needed for electronic (41,629) and paper (4,349) sampling frames respectively.

⁴ Prior to issuing the survey to the sample, the software and survey questions were tested internally with feedback incorporated into question design where appropriate.

2017, the experience of having done so may have been a relatively recent event, possibly leading to more accurate recall.

Reminder emails issued on Wednesday 5 December (2.30pm) to those who had not yet responded, with a final reminder email sent on Monday 17 December 2018 (2.30pm).

The emails issued and the survey questions are reproduced in the Appendices.

1.5 Response Rate

A total of 5,787 emails delivered successfully to the survey sample of 6,000.⁵ Of the 5,000 emails sent to the sample of electronic filers, 4,841 (96.8 per cent) delivered. A slightly lower successful delivery rate is observed for paper filers (946 or 94.6 per cent).

Consistent with past Revenue surveys, the response rate is measured as the proportion of respondents who opened the survey link out of the successful emails delivered. This includes *all* survey respondents who clicked on the link to open the survey and is independent of an individual's completion rate and whether they submitted a response (as opposed to simply clicking the survey closed) or chose to opt out of the survey.⁶

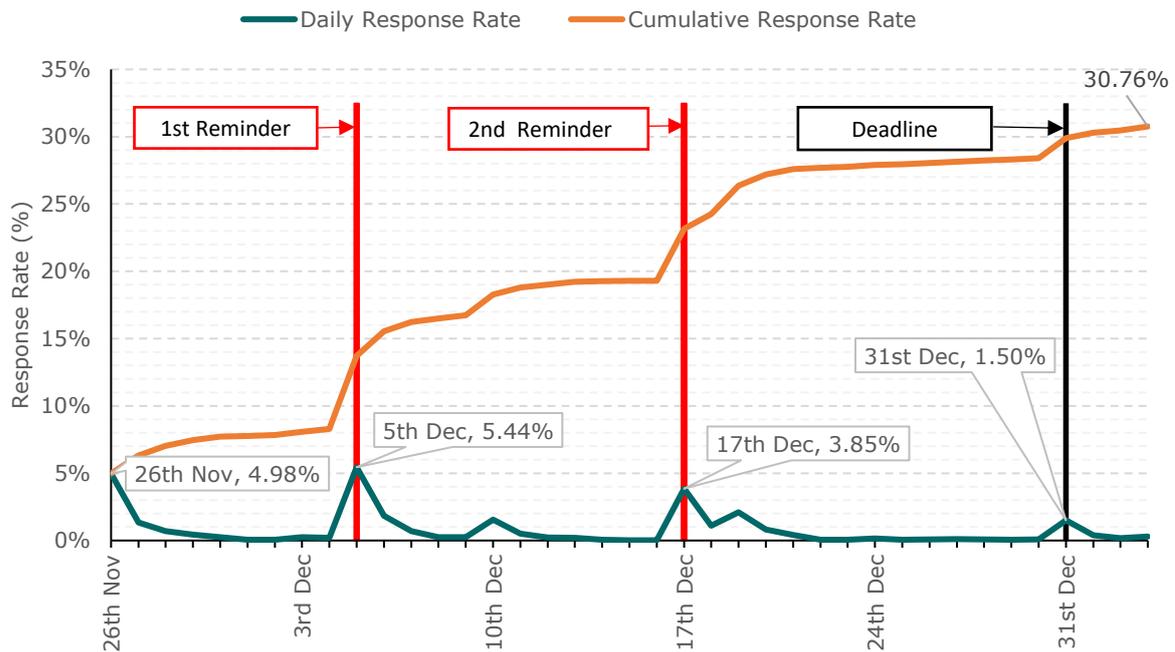
The total cumulative response rate for the entire survey period is 30.76 per cent. This is a relatively high response rate and compares favourably with previous Revenue surveys such as the Small to Medium sized Enterprises ("SMEs") Survey 2017 (22 per cent), Survey of Agents 2016 (29 per cent) and the PAYE Survey 2015 (27 per cent).

As shown in Figure 1, there is a sharp increase in responses on the day an email is sent out, followed by a decrease. There are two notable exceptions. First, there is an unprompted increase in the response rate on Monday 10 December. A second unprompted increase is observed on Wednesday 19 December. It is interesting that these increases occur two weeks to the day from which the initial email invitation (Monday 26 November) and first reminder (Wednesday 5 December) were sent. This biweekly surge could be indicative of underlying patterns (for example, respondents inserting reminders to their calendars following receipt of the emails). A final "deadline" effect is observed on the last day of the survey. Not all adhered to the deadline, with responses recorded in the three days following the deadline.⁷ A small number even responded on Christmas day.

⁵ Unsuccessful delivered emails are those that "bounced". This may be due to a variety of reasons, e.g., the email address no longer exists or an inbox may be too full to receive the email.

⁶ 50 people chose to opt out of the survey after the initial email invitation, with 51 and 27 people opting out after the 1st and 2nd reminders respectively.

⁷ The deadline was 31 December 2018 but the survey was not closed until 2pm Thursday 3 January 2019 as experience from the SME Survey 2017 showed that responses are still submitted after the deadline.

Figure 1: Survey Response Rate

Source: Revenue analysis.

There was concern that response rates between electronic and paper filers could differ. However, electronic and paper filers record relatively similar response rates at 31.27 per cent and 28.12 per cent respectively.⁸ The total number of respondents stands at 1,780.

1.6 Using Behavioural Insights to Improve Response Rates

The use of electronic survey software allowed Revenue to carry out a randomised control trial ("RCT") using behavioural insights aimed at increasing response rates. Building on the results from the SME Survey 2017, which found response rates to be higher where a personal salutation was used in both the content and subject line of an email, this survey focused on the *subject line* of the email to see if a higher response could be encouraged. The content of the email (and the survey itself) remained constant for all respondents.

The RCT consists of four treatment groups and one control group. Table 3 outlines the treatments received on their email subject line. These treatments were randomly assigned to both the electronic and paper samples.

⁸ This represents a figure of 1,514 for the electronic filers (surpassing the estimated sample size of 381 needed for the sampling frame of 41,629 to have a 95% confidence interval) and a figure of 266 (just under the estimated sample size of 353 needed for the paper sampling frame).

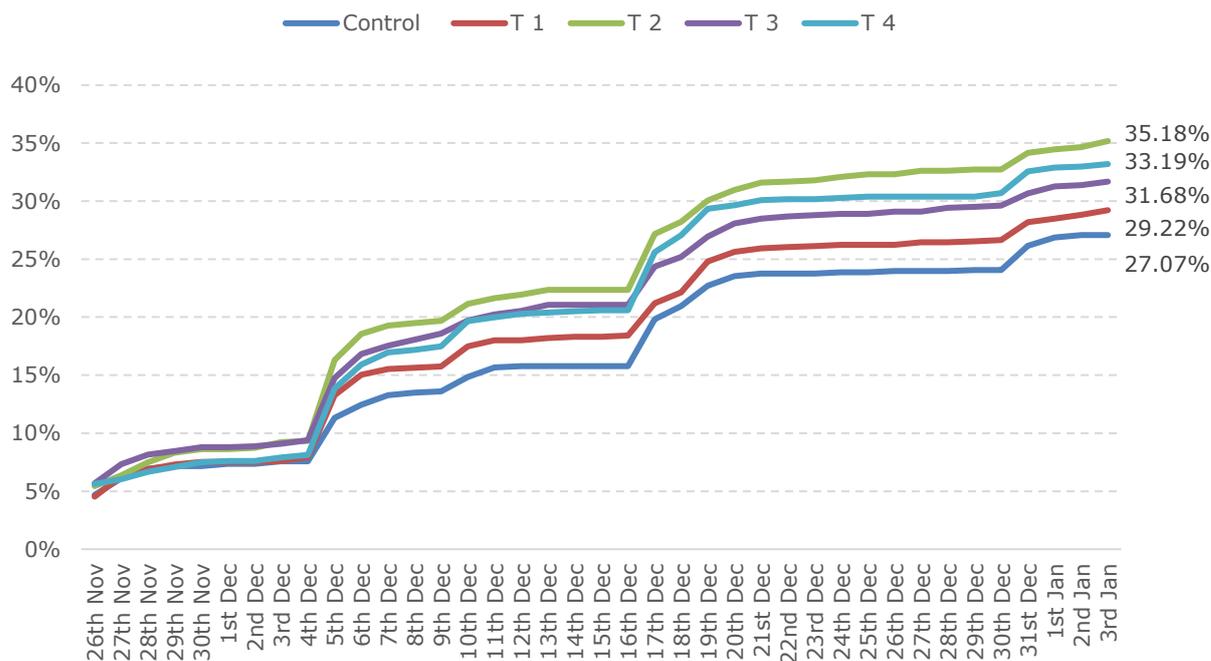
Table 3: Email Subject Line Trial

Group	Behavioural Intervention		Example of Email Subject Line
	Name	Subject	
Control	First and Second Name	Subject: Name	Revenue Customer Survey: Invitation to Jane Doe to provide feedback to Revenue
Treatment 1	First and Second Name	Subject: Name	Revenue Customer Survey: Jane Doe
Treatment 2	First and Second Name	Name: Subject	Jane Doe: Revenue Customer Survey
Treatment 3	First Name Only	Subject: Name	Revenue Customer Survey: Jane
Treatment 4	First Name Only	Name: Subject	Jane: Revenue Customer Survey

Source: Revenue analysis.

The response rates for electronic filers are shown in Figure 2. The control has the lowest response rate at 27.07 per cent. Higher response rates are observed in the treatment groups, with Treatment 2 recording the highest at 35.18 per cent. The difference in response rates is statistically significant for Treatments 2 to 4.

Figure 2: Cumulative Response Rates of Electronic Filers in RCT



Source: Revenue analysis.

For paper filers, while differences are observed among the treatment group response rates, none are statistically significant. The design and results of the RCT will be documented in full in a later paper. Overall the RCT shows variations in the email subject line can improve response rates (at zero cost to the taxpayer or Revenue). The results will be used to increase response rates in future surveys.

2 Profile of Respondents

The survey asks a series of questions about the respondents and filing of the Form 11 tax return. This is summarised to profile the respondents and provides context for understanding of responses presented in later sections. Here and in later sections where differences arise between paper and electronic filers, these are noted (if not highlighted, the results can be assumed to be similar for both groups).

Table 4 outlines the age distribution of the survey respondents. The profile of electronic filers is slightly skewed towards the younger age categories, with paper filers skewed more towards older categories.

Table 4: Age Profile of Respondents

Age Category	Electronic	Paper	Total
16-25	0.42%	0.39%	0.42%
26-35	8.39%	6.25%	8.06%
36-45	30.54%	29.69%	30.41%
46-55	31.03%	28.52%	30.65%
56-65	22.36%	25.00%	22.76%
66-75	5.78%	9.38%	6.33%
76-85	0.99%	0.78%	0.96%
Over 85	0.49%	0.00%	0.42%

Source: Revenue analysis.

Survey respondents are asked who completes their Form 11. Most respondents (87.10 per cent) indicate just one option. This is followed by 11.53 per cent who indicate two options. Out of those who indicate one option, the highest number record "Yourself". Other important categories are "Accountant" and "Spouse/Partner".

Table 5: Form 11 Completion

	Accountant	Agent	Employee	Other	Spouse/Partner	Yourself
Accountant	324	4	0	1	8	42
Agent		60	0	0	3	1
Employee			3	0	0	2
Other				49	5	22
Spouse/Partner					158	105
Yourself						865

Source: Revenue analysis. Note: An individual may have selected two responses (table excludes those where three or more options selected); bolded central axis shows those selecting only one option.

The length of time taken to file a Form 11 varies considerably as shown in Table 6. While 13.48 per cent of electronic filers and 18.69 per cent of paper filers report spending an

hour or less, 18.04 per cent of electronic filers and 14.49 per cent of paper filers say it takes more than four hours to complete the return.

Table 6: Time Taken to File Form 11

Hours	Electronic	Paper	Total
1 Hour or less	13.48%	18.69%	14.39%
1 to 2 hours	32.41%	29.44%	31.89%
2 to 3 hours	23.89%	21.96%	23.55%
3 to 4 hours	12.19%	15.42%	12.76%
More than 4 hours	18.04%	14.49%	17.42%

Source: Revenue analysis.

Just under half (44.55 per cent) of respondents report having received a repayment from Revenue in the last 12 months. The proportion of electronic filers who receive a repayment (45.43 per cent) is slightly higher than paper filers (39.76 per cent).

3 Customer Contacts, Satisfaction and Influencing Factors

3.1 Recent Contact with Revenue

From the surveyed group, 35.84 per cent indicate they contacted Revenue in the last twelve months. Similar percentages are observed for both electronic filers and paper filers.

Survey respondents are asked to indicate the number of times they contacted Revenue in the last twelve months and their method of contact. Table 7 shows that the Revenue website (revenue.ie) and Revenue's On-line Service ("ROS") have the highest proportions indicating that they used this contact method more than six times. In contrast, the proportion indicating that they never used a method is highest for letter/fax (82.73 per cent) and calling-in person (81.16 per cent). It is useful to note that when the online channels (ROS, myAccount, revenue.ie and MyEnquiries), these have comfortably the highest number of contacts.

Table 7: Frequency of Contact by Method of Contact

Method of Contact	Frequency of contact				
	Never	Once	2 to 3	4 to 6	More than 6
Telephone	22.45%	25.00%	40.69%	8.21%	3.65%
Revenue On-line Service (ROS)	13.08%	20.81%	36.46%	13.81%	15.84%
myAccount	43.82%	17.73%	26.29%	7.97%	4.18%
www.revenue.ie	28.68%	12.97%	26.92%	11.20%	20.24%
MyEnquiries	44.25%	21.03%	24.01%	7.74%	2.98%
Email	65.46%	14.66%	16.06%	1.61%	2.21%
Letter/Fax	82.73%	10.44%	5.02%	1.00%	0.80%
Calling in person	81.16%	10.22%	6.61%	1.40%	0.60%

Source: Revenue analysis.

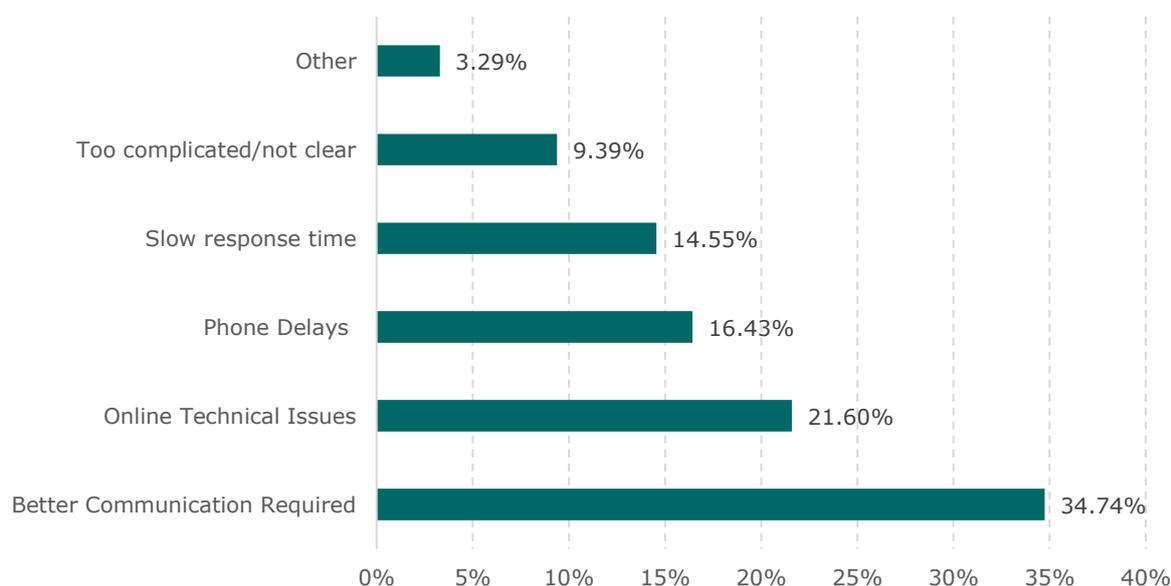
Table 8 indicates that satisfaction levels are reasonably high across all contact methods. The proportion who report being "very satisfied" or "satisfied" with the levels of service received in the past twelve months using ROS, myAccount, Revenue website and email range from 70 per cent to 74 per cent. The highest levels of satisfaction are observed for telephone, where 43.29 per cent report being "very satisfied". The highest levels of dissatisfaction are for calling in person (8.25 per cent report being "very dissatisfied" with the service they received).

Table 8: Satisfaction Rating for Each Method of Contact

Method of Contact	Satisfaction Rating					
	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied
Telephone	43.29%	30.79%	10.65%	3.94%	7.41%	3.94%
ROS	34.29%	35.71%	15.92%	6.12%	4.90%	3.06%
myAccount	29.97%	43.65%	17.59%	5.54%	0.98%	2.28%
www.revenue.ie	31.25%	43.21%	17.39%	4.08%	2.72%	1.36%
MyEnquiries	27.36%	36.48%	20.52%	8.47%	4.89%	2.28%
Email	32.04%	38.67%	16.02%	6.08%	4.97%	2.21%
Letter/Fax	20.79%	47.52%	12.87%	7.92%	8.91%	1.98%
Calling in person	31.96%	31.96%	16.49%	7.22%	4.12%	8.25%

Source: Revenue analysis.

For the small shares who indicate dissatisfaction with the service received, feedback is summarised in Figure 3. Online technical issues such as logging into ROS and navigating the website are a cause of dissatisfaction for roughly 20 per cent of those giving feedback. Long telephone waiting times are another significant reason for dissatisfaction. Around 35 per cent of the feedback could be categorised as expressing a desire for better communication from Revenue. Here complaints range from never receiving a reply or tax refund, an inability to get answers to queries and a perceived poor customer service.

Figure 3: Reasons for Dissatisfaction with Revenue's Contact Channels

Source: Revenue analysis.

Respondents who contacted Revenue in the last 12 months are asked whether they had observed a change in Revenue's customer service. Of those responding, 62.89 per cent observe no change with 33.58 per cent reporting the service had improved. A minority (3.53 per cent) report a worsening in service in the past 12 months.

In total 43.59 per cent of respondents who contacted Revenue in the past 12 months had a query which required more than one contact with Revenue to resolve. These respondents are asked to give feedback in an open text box on their query with the highest number of contacts, what the query related to and how it was resolved. This is categorised in Table 9.

Table 9: Queries Requiring More Than One Contact

Feedback Categorisation (8 largest categories)	Percentage of Feedback
Tax credits/refund/return	21.33%
Information	9.78%
Form 11 query	6.67%
IT - Issues	6.67%
CGT	5.33%
Not resolved	4.00%
ROS - Certificate	3.56%
ROS - IT issue	3.11%

Source: Revenue analysis.

Many respondents give additional unprompted feedback on the customer service received in relation to the query. These range from relatively positive encounters (*"It was largely to do with my lack of technical (IT) ability. I found the technical assistance provided was first class and very patient"*, *"Late payment of Vat. Very patient with us and helpful without being aggressive about it like a previous time"*) to more negative perceptions (*"First time doing my own tax return and was told to follow the steps which I can do by myself as they don't have the time to help me to even understand what it is I'm doing."*, *"Revenue returned tax paid after MED1 query (4K EURO) via NyAccounts. Tax was paid through ROS. Had to resubmit. Clearly no communication between departments"*).

3.2 Preferences and Satisfaction

All survey respondents (regardless of contact with Revenue in the past 12 months) are asked to rank their most preferred method of contact. Table 10 shows the share of each preference ranking by method. Telephone receives the highest share of first preference responses recorded at 26.74 per cent. This is closely followed by ROS at 24.03 per cent. The highest share of eighth preferences (least preferred) is for call-in person. In second place for least preferred is letter/fax followed by telephone. It is useful to note that when online channels are combined (ROS, myAccount, revenue.ie, MyEnquiries and email), they have comfortably the highest first preference ranking at 49.77 per cent.

Table 10: Preference Ranking by Method of Contact

Method	Ranking (1=Most preferred, 8=Least preferred)							
	1	2	3	4	5	6	7	8
Telephone	26.74%	14.67%	10.73%	10.52%	9.18%	12.86%	10.27%	14.59%
ROS	24.03%	20.19%	12.70%	8.43%	7.23%	7.42%	9.87%	12.13%
myAccount	4.96%	14.19%	16.73%	14.38%	12.50%	13.55%	10.87%	5.77%
Website	3.26%	7.71%	17.72%	21.83%	20.41%	14.64%	7.38%	2.63%
MyEnquiries	5.04%	8.48%	14.47%	18.75%	22.46%	14.44%	8.57%	3.65%
Email	12.48%	14.19%	14.07%	14.48%	17.68%	18.30%	7.48%	5.51%
Letter/Fax	7.13%	12.19%	7.09%	5.16%	6.25%	10.88%	29.21%	17.64%
Call in Person	16.36%	8.38%	6.50%	6.45%	4.30%	7.91%	16.35%	38.08%

Source: Revenue analysis.

Survey respondents are asked if they had used the Revenue website (www.revenue.ie) in the past 12 months. Nearly 90 per cent indicate that they had. This is substantially higher than the total number who indicated that they had been in contact with Revenue in the past 12 months. This would suggest that respondents may view that visiting the website as an effective substitute for having contacted Revenue.

Of those who used the Revenue website in the previous 12 months, Table 11 shows 78.47 per cent found it easy to use and 85.38 per cent found what they were looking for. Of the 21.53 per cent who do not find the website easy to use, just under half report that they did not find what they were looking for.

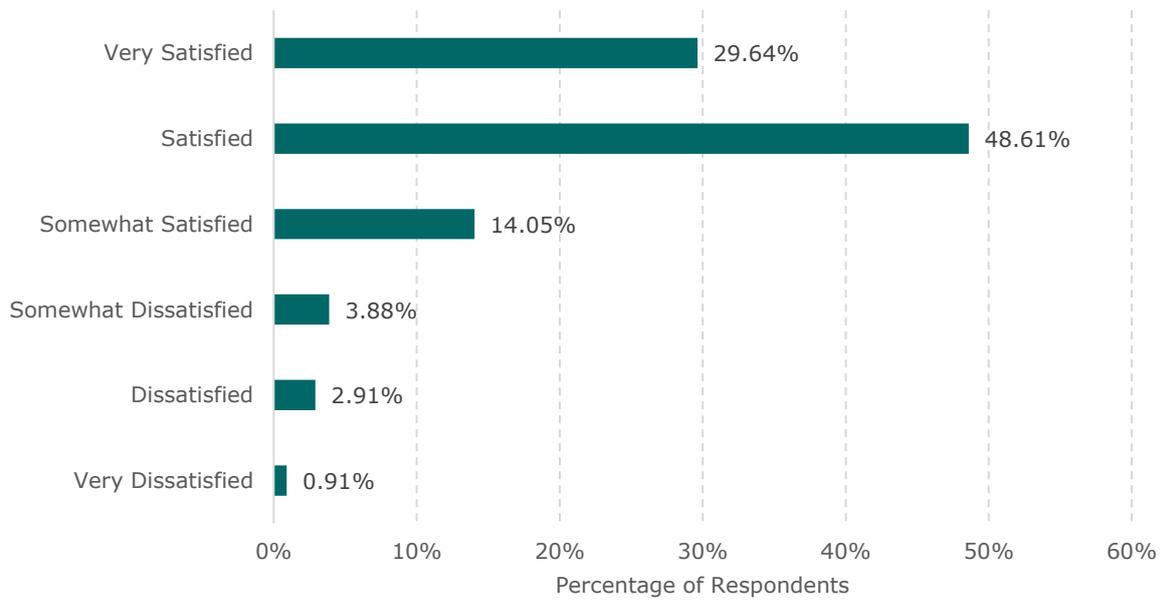
Table 11: Revenue Website

Response	Easy to use	Found information
No	21.53%	14.62%
Yes	78.47%	85.38%

Source: Revenue analysis.

Survey respondents are asked to rate their overall satisfaction with the customer service received from Revenue (Figure 4). In total, 92.3 per cent are either "somewhat satisfied", "satisfied" or "very satisfied". Less than 8 per cent are observed to be dissatisfied.

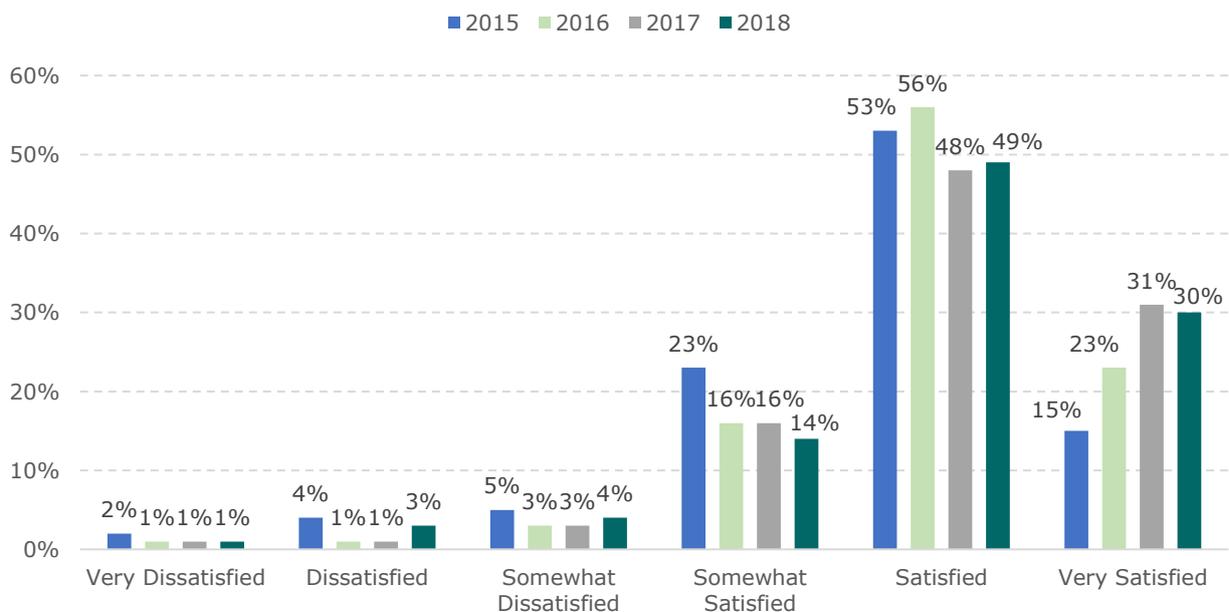
Figure 4: Overall Satisfaction with Revenue Service



Source: Revenue analysis.

These results are in line with satisfaction levels reported in the SME Survey 2017, Survey on Agents 2016, and the PAYE Survey 2015. Previous surveys targeted different segments of the taxpayer population but as a comparable performance indicator this shows that Revenue’s satisfaction ratings remain consistently high.

Figure 5: Overall Satisfaction – Previous Revenue Surveys



Source: Revenue analysis of Survey of Chargeable Persons 2018, SME Survey 2017, Survey of Agents 2016 and PAYE Survey 2015.

Respondents are given a free text box to comment on any aspect of the survey so far. Here a significant amount of feedback stresses the importance of human contact (*"Dealing with most of the staff on the phone is a friendly & valuable asset. They are prepared to walk a person through the difficulties of the online reporting. Much prefer the human contact."*, *"In my case, its my incompetence and fear with computers that is the main problem. But I presume there arent many like me around anymore. So please keep a human being at the end of a phone, to help the likes of me get onto the system, otherwise I am done for. Thanks"*). Other feedback emphasises the long response times for emails (*"I think the service where you can send an email is virtually pointless. Having to wait 20-25 days for a reply no help to anyone...."*) and the importance of having a user-friendly website (*"There is plenty of information on the Revenue website, but it is sometimes hard to find because of the different categories (i.e. personal tax, tax professionals, etc.) and often it is not so clear in which category to look for specific information. The search functionality is not very good."*). Also highlighted are the integration of different online services *"Navigation between MyAccount and other sections can be frustrating when you have to keep inputting a different code that's sent by SMS"* alongside difficulties with the ROS digital certificate process (*"Have always found loading cert part of ROS troublesome"*) and other online technical difficulties (*"Perhaps my only comment is that I can only use Revenue online on certain web browsers and not others."*).

Positive feedback is recorded too (*"Within the last 4-5 years I had to contact Revenue regarding an issue, which was quite serious - and I found the Revenue person I was dealing with extremely helpful in every way. The person's listening skills, objectivity and advice were excellent. The issue I dealt with myself and it was sorted, but only through the direction and advice of the Revenue."*, *"Keep up the good work. You must continually evolve as technology advances"*).

Figure 6 shows a "word cloud" summary of the general feedback (positive and negative) received in the response to the question seeking comments on aspects of the survey dealing with contacts with Revenue. In this format the size of a word denotes its frequency of use.

Table 12: Compliance Factors related to Civic Responsibility

Compliance Factor	Ranking				
	1 (low)	2	3	4	5 (high)
Your personal belief that you should do the "right thing"	1.26%	1.26%	3.71%	13.79%	79.97%
Because it is the law	2.26%	1.46%	6.84%	17.94%	71.50%
The fact that Revenue presumes that you have been honest in your dealings with them	7.02%	4.95%	14.77%	22.13%	51.14%
Because tax payments are used to fund public services	6.02%	7.29%	20.47%	25.82%	40.40%
Because Revenue makes it easy to pay taxes	13.12%	11.91%	27.78%	24.77%	22.42%
Belief that other taxpayers are declaring and paying honestly	28.46%	16.03%	26.39%	14.90%	14.23%

Source: Revenue analysis.

Table 13 shows the ranking of compliance factors related to concern of sanctions.

"Concern at having to pay interest charges for late payment of tax" receives the highest proportion of respondents who indicate this factor as having the strongest influence on their likelihood of being compliant. The remaining compliance factors are shown to have a relatively lower influence on the likelihood of compliance.

Table 13: Compliance Factors related to Sanctions

Compliance Factor	Ranking				
	1 (low)	2	3	4	5 (high)
Concern at having to pay interest charges for late payment of tax	8.72%	6.01%	15%	18.31%	51.96%
Concern that you will be audited by Revenue	20.39%	17.34%	24.19%	16.40%	21.68%
Concern that Revenue will obtain a court judgment against you for failure to pay tax and publish details of that judgment	33.97%	17.05%	17.87%	10.19%	20.92%
Concern at having goods seized by the Revenue Sheriff for failure to pay tax	41.73%	14.23%	15.66%	8.78%	19.61%
Concern that your name will be published on Revenue's Quarterly List of Defaulters	37.21%	15.51%	16.26%	11.50%	19.52%
Knowing that Revenue has the power to receive certain information about from 3rd parties (e.g., payments, rental income, interest, dividends)	33.49%	17.12%	21.88%	11.68%	15.83%
Concern that a third party (e.g. a bank), owing money to you, will be ordered to pay that money over to Revenue	44.10%	18.47%	18.47%	7.36%	11.59%

Source: Revenue analysis.

Overall, the responses suggest that compliance factors relating to civic responsibility have a higher influence on compliance than those relating to sanctions. It is useful to compare these results to the SME Survey 2017, as these are a relatively similar group of taxpayers. This comparison shows that the influence of the civic responsibility factor "your personal belief that you should do the "right thing"" was slightly lower for SMEs (75 per cent compared to 80 per cent), with figures remaining constant for "Because it is the law" and

“Fact that Revenue presumes you are paying honestly”. In terms of sanction factors, “concern that you will be audited by Revenue” is lower, 28 per cent for SMEs compared to 22 per cent for the present survey group, as is “concern at having goods seized by the Revenue Sheriff” (28 per cent compared to 20 per cent) and “concern that Revenue will obtain a court judgment” (26 per cent compared to 21 per cent).

3.4 Difficulties Paying Taxes

The survey asks whether the respondent had any difficulty paying their taxes on time or in full. Just under 9 per cent report having difficulty paying their taxes in time, with 6 per cent reporting difficulties paying their taxes in full. Of those who indicate they had difficulty paying their taxes on time, roughly half (51.22 per cent) report also having difficulty paying their taxes in full. When asked to elaborate further, temporary cash-flow issues are the most widely cited issue (60.84 per cent).

Table 14: Difficulties Paying Taxes in Full or on Time

Response	Difficulties paying taxes	
	On Time	In Full
No	91.30%	94.04%
Yes	8.7%	5.96%

Source: Revenue analysis.

Table 15: Reasons for Difficulty Paying Taxes

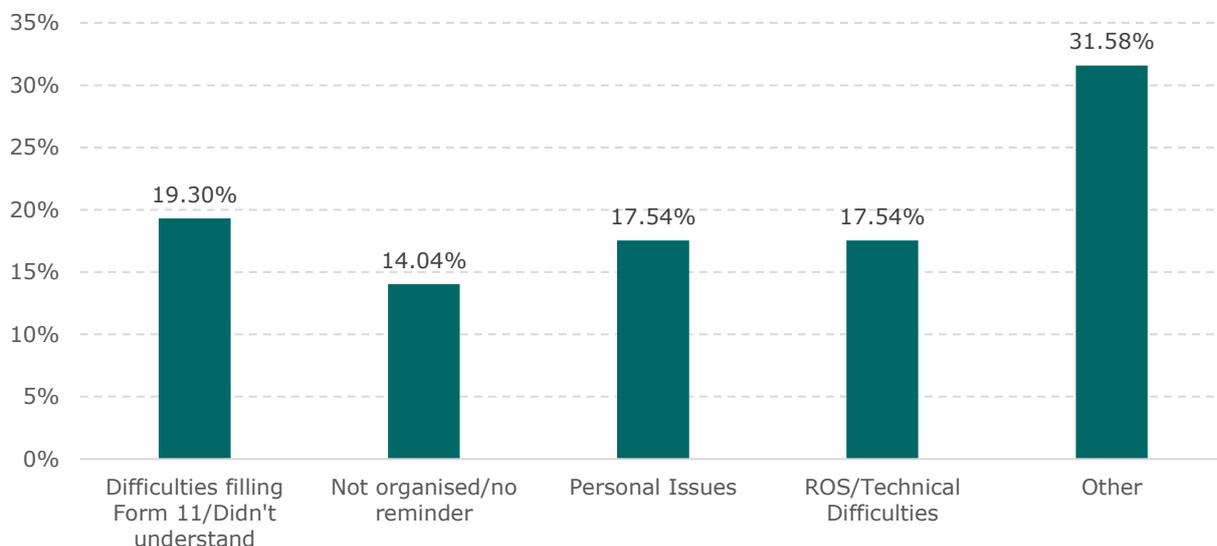
	Temporary cash-flow problems	Ongoing financial problems	Lack of awareness/understanding of payment obligations
No	39.16%	64.54%	70.5%
Yes	60.84%	35.46%	29.5%

Source: Revenue analysis.

When asked to elaborate further as to why they had difficulties paying taxes, the feedback is shown in Figure 7. Just under 20 per cent relates to difficulties understanding and filling in the tax return (“*error calculating amount*”, “*lack of clear (to a non-accountant) information*”, “*online form too difficult*”). About 18 per cent relates to issues with ROS and general technical difficulties with computers, password complexity and re-registration of ROS when changing to a new laptop. Around 14 per cent relates to not being organised timewise and either failing to have a deadline reminder in place or procrastinating to the very last minute. One comment indicated a lack of awareness that returns could be filed earlier in the year (“*I always thought one must file at closer to the deadline but sometimes I am very busy at that time of the year. This is great that I can fill in the forms much earlier!*”) with others choosing to pay the fine (“*It is impossible to add up dividends received for the first 11 months of the year on time and pay the tax in December. Reports*

including proper summaries are only issued in the new year...I just hold on for three more months and prefer to pay the delayment fine...!").

Figure 7: Feedback on Difficulties Paying Taxes



Source: Revenue analysis

Just under 40 per cent of people who had difficulty paying taxes contacted Revenue to seek advice about their options. There is general satisfaction with Revenue’s response for those who chose to get in touch (approachable, helpful and fair), a lower satisfaction is recorded for the timeliness of Revenue’s response (Table 16).

Table 16: Revenue’s Response to Contacting Regarding Difficulties Paying

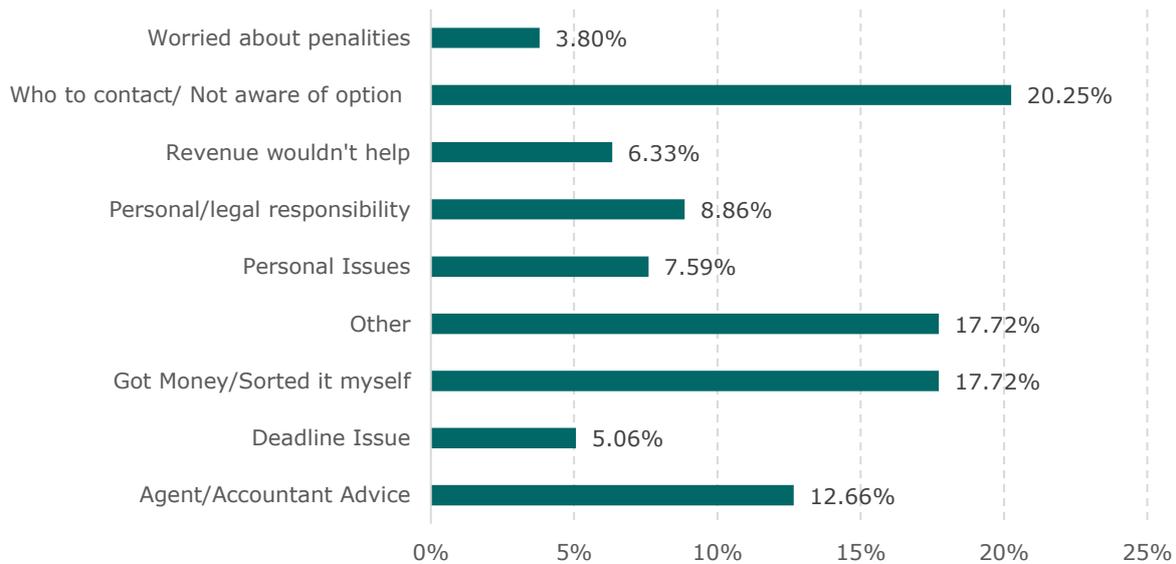
Satisfaction	Approachable	Helpful	Timely	Fair
Very Satisfied	35.59%	40.68%	30.51%	37.29%
Satisfied	44.07%	32.2%	32.2%	35.59%
Somewhat Satisfied	10.17%	16.95%	20.34%	15.25%
Somewhat Dissatisfied	3.39%	8.47%	6.78%	8.47%
Dissatisfied	6.78%	1.69%	5.08%	1.69%
Very Dissatisfied	.	.	5.08%	1.69%

Source: Revenue analysis.

Over 60 per cent of respondents with difficulties paying their taxes did not contact Revenue to seek advice about their options. When asked to provide feedback as to why they did not, the responses are summarised in Figure 8. One fifth of the feedback relates to respondents not being aware that they could contact Revenue about their difficulties (“I didn’t know I could contact them about it. I just thought it had to be paid”) or that another option might exist (“If there is an alternative there should be awareness”), with others stating that they did not know who they could contact within Revenue (“I did not

know which section could help me or how to contact them”). Just under 9 per cent quote either personal responsibility (“It was my own fault!”, “It was clear what the due date was”), with others citing a more legal responsibility (“Because I feel a moral obligation to pay and there is also the legal obligation to do so”, “I presume I have an obligation to pay my taxes. I attempt to pay them as soon as I can”).

Figure 8: Reasons for Not Contacting Revenue to Seek Advice

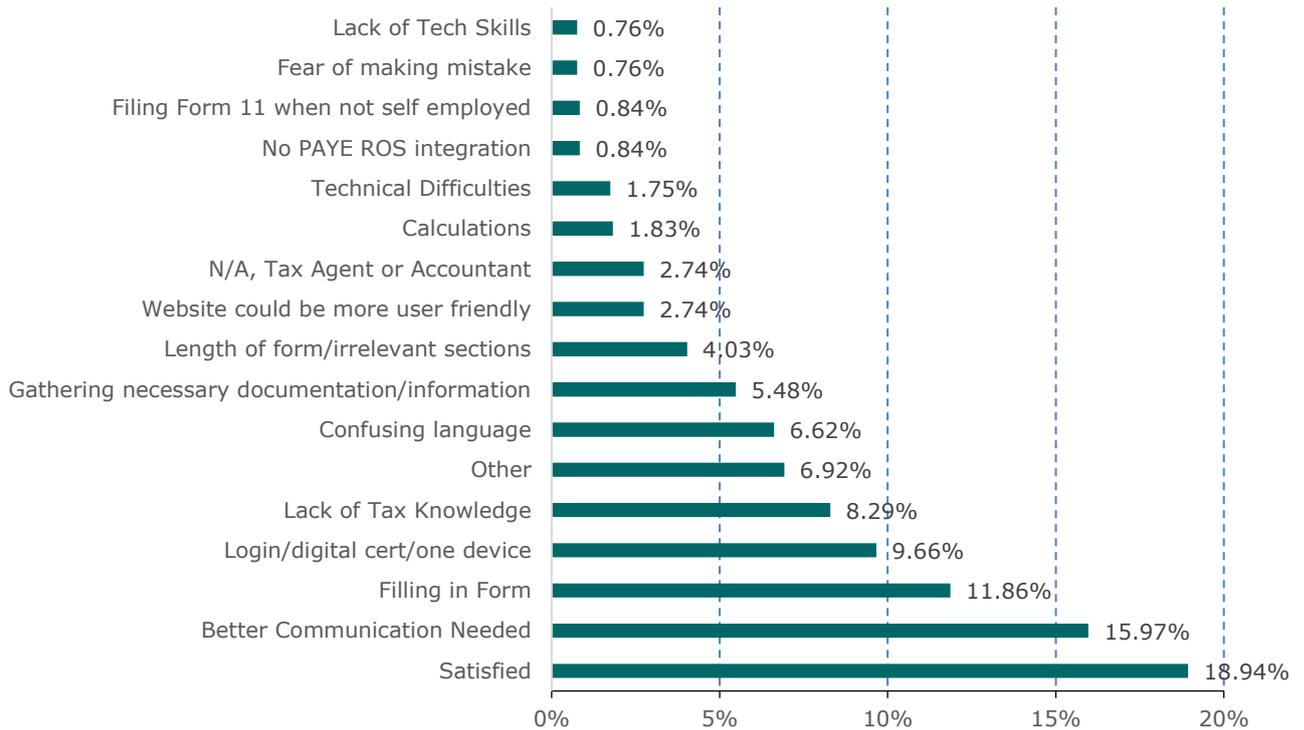


Source: Revenue analysis.

3.5 Burdensome Matters

Survey respondents are asked to provide feedback regarding which aspect of Revenue related matters they find to be most burdensome, which is categorised in Figure 9. Just under 19 per cent of respondents indicate that they are satisfied with the service or that there is no specific area particularly burdensome. In terms of those who indicate otherwise, 16 per cent find communication with Revenue to be problematic, with the speed and ease of communication often quoted. Around 12 per cent have difficulties filling in the tax form, with a further 8 per cent and 6 per cent emphasising their lack of tax knowledge or the complexity of the language used respectively. Just under 10 per cent find logging into ROS to be burdensome, with a substantial proportion quoting the complexity of the digital certificate registration process and/or frustration at the inability to use different computers to log in.

Figure 9: Burdensome Revenue Related Matters



Source: Revenue analysis.

Feedback relating to the complexity of the language used (“*some of the terminology used is hard to grasp for the lay person*”, “*Terminology is confusing. I never know if I have completed the form correctly.*”) and the length of the Form (“*Having to discern all the sections that are not applicable. I often have to look up terms that I am not familiar with. There are so many sections included that don't apply to me.*”, “*Form 11 is way too confusing, waaayyyyyyyy too many fields and options that are not relevant*”), emphasise the desire for simplicity from taxpayers.

Difficulties are reported logging in (“*Downloading the certificate and signing to access ROS system. As we only access ROS once a year, we find for example system updates are usually required which are difficult to action and time consuming.*”, “*Ros system certificates will only work on one Computer. If I am away I can't access ROS.*”) and with filling the Form 11 (“*Sometimes I get so confused that I just have to call Revenue. Your staff are always incredibly helpful and polite but it seems crazy that if I am tech savvy and have studied business and economics yet the Form 11 is still like looking into a plate of Spaghetti! Also, the technology regularly crashes and it's very distressing when this happens.*”).

4 Activities of Chargeable Persons

The results in Section 3 summarise the standard questions asked in Revenue customer service surveys. In addition to these, this survey focused on chargeable persons (with low levels of self-assessed income) to better understand the interactions of this group with Revenue and the tax system more generally. In particular, attention is paid to their decision to file a Form 11 tax return and their experience of doing so.

4.1 No Self-Assessment Income

To understand why an individual filed a Form 11 for 2016, the survey asks whether the respondent had earned self-assessed income from a non-PAYE source (i.e., from an activity or business outside of employment).

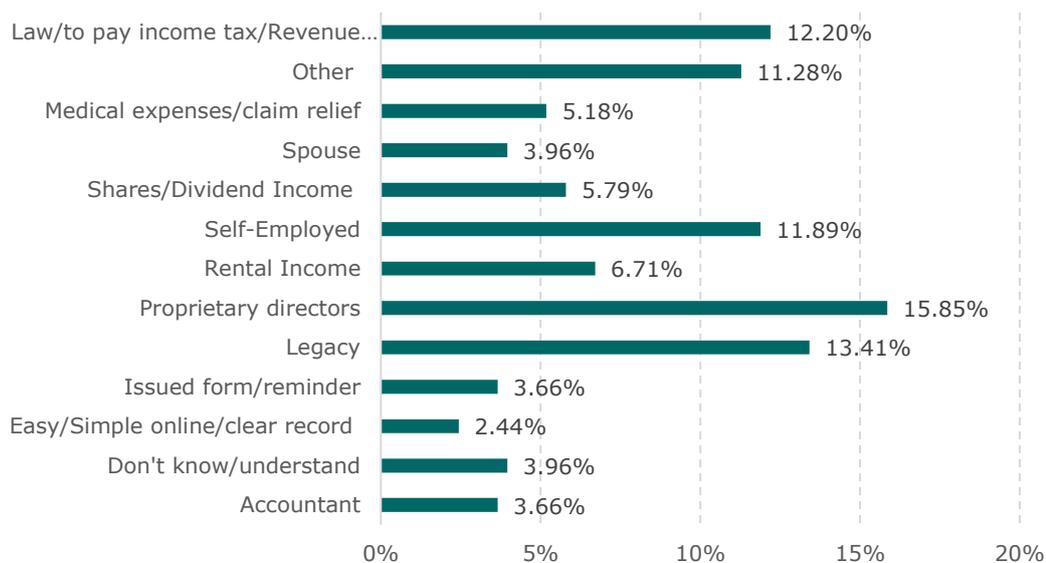
Just over a quarter (26.33 per cent) report having no self-assessed income in 2016. Of those, 25.65 per cent indicate that they were proprietary directors. This suggests that just under 20 per cent of respondents may not have been required to file a Form 11 (having neither self-assessed income, nor proprietary director status). Some respondents may have misunderstood the question. A follow-up text box question asks respondents why they filed a Form 11 if they had no self-assessed income. Here just under 12 per cent describe themselves as being self-employed, with another 7 per cent indicating that they had rental income. In total across these questions, it appears that around 13 per cent of respondents had no self-assessed income but filed a Form 11.

The feedback on why those with no self-assessed income filed a Form 11 is categorised in Figure 10. Around 15 per cent are legacy issues in which respondents filed a Form 11 because they had always done so or they had been issued the form by Revenue (*"Because I was sent it"*, *"Because I had to fill out a Form 11 years ago for BIK on buying company shares. it was never clear on what criteria were for filling out a form so I've kept filling them in"*, *"I received non PAYE income a number of years ago, and Revenue continues to provide Form 11 on line"*). Some of these legacy issues also relate to difficulties deregistering from the self-assessment system (*"Because I used to be self-employed and don't know how to switch"*, *"Because at one stage for a period of approx. 2 years I was self employed. For the past 8 years all my income is under PAYE. on checking with Revenue they informed me that I needed to complete Form11. I cannot see why this is necessary as the form is far too elaborate to capture my details."*).

Around 5 per cent of the feedback relates to respondents using the Form 11 to file for medical expenses, with many having started to do this a number of years ago and finding

it easier to continue with a form they were familiar with (*"I find it a good way to reclaim my Medical. I began filling in Form 11 years ago because I was getting shares from my company but this is no longer the case"*). Similarly, 3 per cent relates to respondents finding it easier to file online (*"It's the quickest and simplest way to file"*, *"I like to keep a clear record of my income, taxes and medical expenses"*).

Figure 10: Feedback on Filing Form 11 when Indicating No Self-Assessed Income



Source: Revenue analysis.

4.2 Self-Assessment Income

Survey respondents who indicate that they *did* earn self-assessed income are asked the source of their self-assessed income. Over 90 per cent select just one option, 8.24 per cent two options and 0.36 per cent 3 options (excluding those who only select the "other" option). Rental income is the most common source of self-assessed income, with just under 60 per cent of survey respondents indicating it as the sole source of their self-assessed income. Income from trade is the second most popular source of self-assessed income at 21 per cent.

Table 17: Self Assessed Income Categories

	Rental Income	Share Options	Pension	Income from Trades
Rental Income	58.99%	-	-	-
Share Options	1.56%	8.03%	-	-
Pension	2.28%	0.36%	3.72%	-
Income from Trades	3.24%	0.24%	0.60%	20.98%

Source: Revenue analysis.

In total, 37 per cent of respondents answer that they have self-assessed income from an “other” source (i.e., not rental income, share options, pension or income from trade). When asked to provide feedback, the responses are categorised in Table 18. Interest/Dividends/Share is the largest category (31.82 per cent). The results suggest respondents may be unfamiliar with the terminology used by Revenue, in particular “income from trades”, as a large number could be categorised as such.

Table 18: Feedback on “Other” Sources of Self-Assessed Income

Feedback categorisation	Percentage of Feedback
Arts (Music/Author/Artist)	7.14%
Book Royalties	2.60%
Consultancy	7.14%
External Income	1.95%
Farming	13.64%
Interest/Dividends/Shares	31.82%
Other	6.49%
Proprietary Director	1.30%
Providing Services	2.60%
Rental	4.55%
Self-employment	4.55%
Taxi	3.25%
Work	12.99%

Source: Revenue analysis.

Table 19 outlines the proportion of respondents with self-assessed income who are also proprietary directors. This shows a split between electronic and paper filers. The proportion of paper filers who indicate that they are a proprietary director stands at 5.77 per cent, with a higher figure of 14.24 per cent for electronic filers.

Table 19: Proprietary Directors with Self-Assessed Income

Proprietary Director	Electronic	Paper	Total
No	85.76%	94.23%	87.02%
Yes	14.24%	5.77%	12.98%

Source: Revenue analysis.

A series of follow up questions are asked of respondents who indicate having self-assessed income. Table 20 shows that 80 per cent describe the source of their self-assessed income as a part-time activity. The proportion of paper filers describing it as a full-time activity is lower (16.88 per cent) than electronic filers (20.84 per cent).

Table 20: Self-Assessed Income as Full-time or Part-time Activity

	Electronic	Paper	Total
Full Time	20.84%	16.88%	20.25%
Part Time	79.16%	83.12%	79.75%

Source: Revenue analysis.

Table 21 shows that over 40 per cent report having earned self-assessed income for 10 or more years. Paper filers have the highest proportion of respondents in both the lowest and highest number of years (5.13 per cent indicate that they have earned self-assessed income for one year only and 46.15 per cent for 10 or more years). While the slightly older age profile of paper filers could be an explanation for having earned self-assessed income for a greater number of years, the reason for the relatively large proportion who have only earned self-assessed income for a year is unclear.

Table 21: Self-Assessed Income Duration

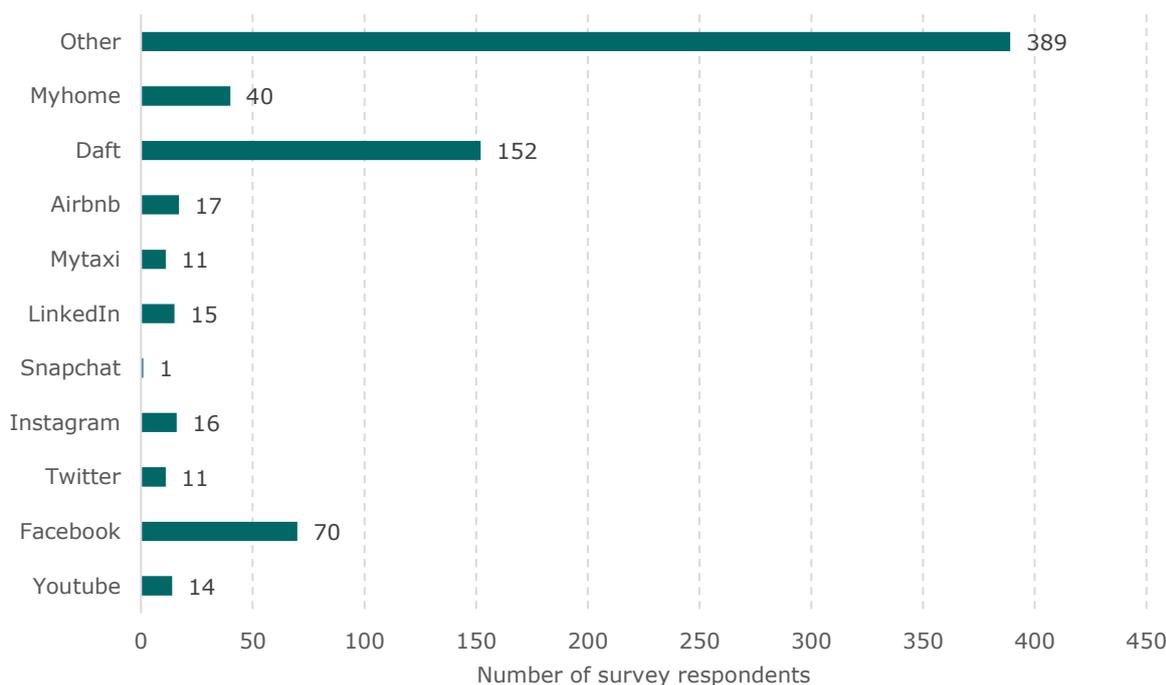
Years	Electronic	Paper	Total
1 Year	1.71%	5.13%	2.22%
2 Years	6.95%	4.49%	6.58%
3 Years	9.91%	7.69%	9.57%
4 Years	9.11%	7.05%	8.8%
5 Years	8.66%	6.41%	8.32%
6 Years	4.9%	5.77%	5.03%
7 Years	4.9%	4.49%	4.84%
8 Years	6.95%	7.05%	6.96%
9 Years	7.4%	5.77%	7.16%
10+ Years	39.52%	46.15%	40.52%

Source: Revenue analysis.

Survey respondents are asked if they use any particular websites or online platforms (Figure 11) for earning self-assessed income. Given the previous findings that 60 per cent classify the source of their self-assessed income as rental income, it is unsurprising to see that a higher number of responses are recorded for websites related to rental income (Myhome, Daft, Airbnb).⁹ For those who indicate "other", a significant proportion report using an auctioneer or advertising rental property using an estate/leasing agent or the local council. Other forms of advertising included personal website, with non-online advertising such as "word of mouth" also mentioned.

⁹ Revenue eBrief No. 59/18 clarifies the tax treatment of income arising from the provision of short-term accommodation <https://www.revenue.ie/en/tax-professionals/ebrief/2018/no-0592018.aspx>.

Figure 11: Use of Websites and Online Platforms



Source: Revenue analysis. Note: The same individual may have selected more than one option.

4.3 PAYE Income

Survey respondents are asked if they earned income from either employment or an occupational pension (taxed through the PAYE system). Table 22 shows that around 60 per cent of those with no self-assessed income have income from employment, with the figure rising to 67.36 per cent for respondents who indicate that they *do* have self-assessed income. In a similar pattern, 17.17 per cent of those with no self-assessed income have an occupational pension, with a figure of 20.21 per cent recorded for those with self-assessed income.

Table 22: Income Taxed through PAYE System

	No Self-Assessed income		Self-Assessed Income	
	Employment	Occupational Pension	Employment	Occupational Pension
No	39.56%	82.83%	32.64%	79.79%
Yes	60.44%	17.17%	67.36%	20.21%

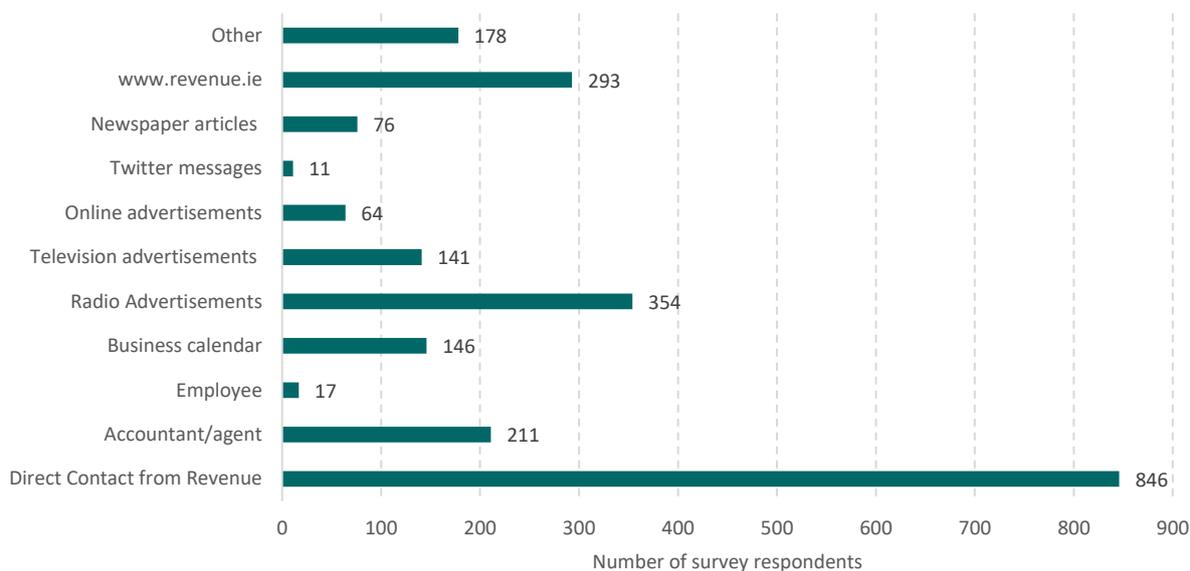
Source: Revenue analysis.

4.4 Filing of Form 11 Returns

Figure 12 shows how respondents are reminded or remember to file their Form 11 (multiple options could be selected). Direct contact from Revenue is the most important reminder, with radio advertisements second and the Revenue website third. A total of 178 respondents report using a different form of reminder (“Other”). From feedback given,

“Own Memory” leads these responses (“*I just know/remember*”). A significant number of responses could also be categorised as “Habit/Time of year” with respondents saying that they did it at the same time every year.

Figure 12: Reminders to File Form 11

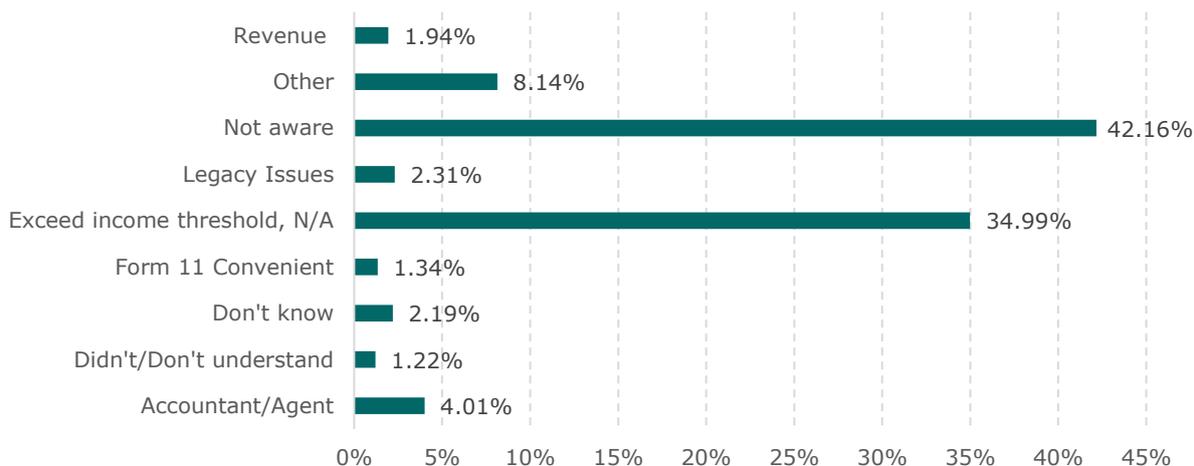


Source: Revenue analysis.

Survey respondents are asked if they were aware that Revenue publishes online help guides/videos on a number of these topics. The majority report being aware of these help guides (63.04 per cent). Of those who are aware, 79.50 per cent find them to be helpful.

In cases where a taxpayer’s self-assessed taxable income is €5,000 or less (and gross self-assessed income is €30,000 or less), a taxpayer may be eligible to file a simpler form of the Form 11, known as the Form 12. Given the self-assessed incomes of those surveyed (less than €10,000), filing a Form 12 may be an option for many of them but 74.48 per cent of respondents are not aware of their potential entitlement to file a Form 12.

A follow up question asked why they did not file a Form 12 if their self-assessed income was €5,000 or less in 2016. As displayed in Figure 13, 35 per cent did not file a Form 12, as their income either exceeded these income thresholds or the Form 12 was not applicable (for example, proprietary directors). However, 42.16 per cent of respondents are not aware that filing a Form 12 is an option (“*I had no idea about this but now that I’ve done this survey I will keep it in mind for next year.*”, “*I thought I had to wait until Revenue gave me the ok to do so*”).

Figure 13: Feedback on Reasons for Not Filing a Form 12

Source: Revenue analysis.

Similar with previous feedback (Figure 10), there appear to be issues around legacy and filing a Form 11 rather than a Form 12 because they have always done so or Revenue had sent the form (*"I was told to file a form 11 by revenue some years ago so just continued."*, *"just a habit to continue to file the same form "*, *"I was aware there should be a simpler form but didn't know it was called, or where to find it."*). Other feedback highlights difficulties deregistering from the self-assessment system (*"Historically stuck in the system"* and *"System would not allow it - forced to Form 11"*).

Related to these legacy issues is feedback that some respondents find the Form 11 convenient (*"Registered for ROS many years ago, I find it just as convenient to file a Form 11"*, *"This option is not well promoted/publicised by Revenue and I am familiar with Form 11."*, *"Already IT registered and form 11 generally pre-populated"*, *"Form 11 easier to complete and upload"*). Some feedback also highlights the usefulness of the assessment calculation and the detailed nature of the Form 11 (*"I like to see the calculation which helps me to budget for tax payments to be made"*, *"Habit and the fact that Form11 has a good calculator"*, *"Form 11 on ROS is a better Form for calculating your income tax"*, *"Form 11 is more detailed and I find nothing is missed going through it"*).

Other reasons for not filing a Form 12 relate to confusion as to eligibility, what is meant by self-assessed taxable income and a desire for a simpler language accessible to people who might not be tax experts (*"what exactly is 'self assessed taxable income' ... this is typical revenue jargon ... look at it ... it a phrase that can be interpreted in many ways depending on the context... I find this a lot in Revenue forms ... terminology that only makes sense in a specific content and you need to be an expert to know the context."*).

4.5 Suggestions for Future Improvements

At the end of the survey, respondents are given the opportunity to add a comment, suggest service improvements or additional services they would like to see provided by Revenue. A considerable amount of feedback is given, with roughly half relating to suggestions for service improvements. These broadly relate to simplification, the online technical process and communication.

There is a strong desire for simplification of the Form 11 to make it easier to fill out. Respondents also suggest that Revenue should advise on what might be the most appropriate Form to fill in. Several respondents suggested that the Form 11 process could be simplified by raising the thresholds required to be able to file a Form 12. A significant proportion of the feedback expressed a desire for the use of simpler language. Feedback suggests that the Form 11 could be simplified by removing the sections of the Form which do not apply (*"Could there be a form just for rental income - so much of what is in the form is confusing and irrelevant", "Simpler form - if you say no to something at the top of the page and that whole section doesn't apply to you please get the system to autofill the N/A or zeros. It can be quite confusing otherwise with the volume of questions that are not applicable."*).

Feedback is gather related to technical suggestions for the online process. Many find the digital certificate process quite cumbersome and complicated (*"Loading certificates can be problematic- it would be great to see the online system simplified in terms of registration & log-on"*). A significant proportion of the feedback relates to a desire for increased help guides, video tutorials and simplified explanations with hypothetical explanations (*"Add links in the form 11 help icons to videos explaining the form 11 section.", "Make ROS easier to use. More help advise or pop ups, diagrams and bullet points. Blocks of endless text are a nightmare"*). A few express irritation that progress could not be saved within the online environment (*"I use ROS Offline application to complete and file my tax return. I find it a little inconvenient that I cannot save the form until the page I am working on is complete. That's a nuisance if you have to stop filling the form and have to leave it while you are waiting on something like Gross Interest figures to come through, or are awaiting other relevant information to be filled into the form. You should be able to save and stop working on the form wherever and whenever."*). Several comments suggest the use of a wizard system (*"Since I live in the USA i really appreciate being able to file and pay my Irish taxes online. The forms are very confusing though - if revenue could move towards a more "wizad" based system (turbo tax in the USA would be a good model to follow) it would make filing my taxes a lot easier."*).

Feedback is suggested on aspects of communication between Revenue and taxpayers. Several respondents express a desire to see a live online chat facility. Other comments emphasise a preference for having information delivered directly to email accounts rather than having to log into ROS. The predominant suggestions for phone communication relate to easier and faster communication. Several comments express a desired for having a phone number which would bring them specifically to someone with the relevant tax knowledge (*"it would be useful for the various tax types that there was a dedicated point of contact that businesses could use without having to spend valuable time going thru the main standard channels (similar to the direct contacts for ROS) I find ROS the easiest department to contact and use because I can contact the directly", "Make it easier to speak to a Revenue official familiar with my tax situation"*). Other comments relate to having a low cost charge and being able to phone at weekends.

4.6 Positive Feedback

Finally, it is worth noting that a large amount of positive feedback is received from survey respondents.

Many emphasise the positive nature of their interactions with the Revenue staff (*"The staff on the phone are fantastic and always willing to help. Best part of revenue comms.", "I have always found revenue staff to be helpful and cooperative. I would hate for anything to change that"*).

Positive feedback is recorded in relation to Revenue's online services (*"The Online service from Revenue is very good. I believe it is the best service from any government department that I use.", "thank you so much for improving the personal website from that horrible little Flash window thing. your phone, email, and mail contacts are extremely impressively helpful always. i am so impressed with revenue's service that i actually consider it a pleasure and look forward to filing taxes. not even kidding".*).

Many comments note the improvements they had observed in Revenue over the past few years (*"Keep up the good work - as mentioned on earlier questions I think the Revenue is a shining example of how the public service should work.", "There have been significant improvements in recent years and this should be recognised", "No suggestions. Service is already very good"*).

5 Conclusion

Revenue has a strong record of innovation in customer service. Conducting annual surveys of customers provides a deeper understanding of their needs and expectations to aid this. The use of surveys is recognised in Revenue's *Statement of Strategy 2017 to 2019* and is crucial to providing a customer service that facilitates voluntary compliance.

This survey is the first to specifically target the views of chargeable persons (taxpayers registered for self-assessment Income Tax). Within this group, those with low incomes (and often with a mixture of self-assessed and PAYE incomes) have particular issues arising in their interactions with Revenue and the tax system. For this reason, it was decided to focus the survey on those with self-assessed income below €10,000.

The results are consistent with earlier surveys of SMEs, tax agents and PAYE employees as well as Civil Service wide customer surveys. Overall, the survey shows clear support for Revenue's *Customer Engagement Strategy* and evidence that the approach is working and being welcomed by those surveyed.

Notwithstanding the positive responses throughout the survey, the results indicate areas for improvement. There are also a number of strategic issues highlighted, with potential for Revenue to adopt or encourage greater use of simplification options for taxpayers on the margin of the self-assessment system.

In late 2018, Revenue realigned its structures to offer a more effective service to taxpayers. This realignment offers greater opportunity for Revenue to analyse the survey responses in more detail and to ensure feedback is considered and actioned.

Appendix 1 – Invitation and Reminder Emails

Initial Email Invitation – Issued Monday 26 November 2018

Email Subject Line

Control

Revenue Customer Survey: Invitation to [persons full name will appear here] to provide feedback to Revenue

Treatment 1 (Simplification + First and Second Name)

Revenue Customer Survey: [Full Name]

Treatment 2 (Simplification + First and Second Name: Switched Subject Order)

[Full Name]: Revenue Customer Survey

Treatment 3 (Simplification + First Name only)

Revenue Customer Survey: [First Name]

Treatment 4 (Simplification + First Name only: Switched Order)

[First Name]: Revenue Customer Survey

Email Content

Dear - [Full name],

Revenue is conducting an online survey of self assessed taxpayers, to help us improve the quality of the service we provide to you.

We would like to hear your views, and I am therefore inviting you to complete our online survey at *[link]**. The survey should take 10 minutes to complete.

- Your responses will be treated in strict confidence, will not be shared with your local tax office and will be used for research purposes only, to inform Revenue's ongoing work to improve our services.
- The survey does not ask for financial or personal information. Revenue will never ask for such information in emails or surveys.
- The survey is operated by Revenue through Qualtrics survey software. Responses will not be owned, visible to or used by Qualtrics or any other third party.
- A report on the overall survey results will be published on www.revenue.ie.

A notice confirming the veracity of this survey is posted on the news section of Revenue's website, www.revenue.ie.

If you would like to clarify any aspect of the survey, please contact me at surveys@revenue.ie.

If you are a tax agent, please forward this email on to your client named above.

I hope you will take the time to complete this short survey before 31 December 2018 and thank you in advance for taking this opportunity to provide Revenue with your feedback.

Yours sincerely,

Keith Walsh
Principal Officer
Statistics & Economic Research
Revenue

*Or copy and paste the URL below into your internet browser: *[link]*

First Reminder Email – Issued Wednesday 5 December 2018

Email Subject Line

Control

Reminder - Revenue Customer Survey: Invitation to [persons full name will appear here] to provide feedback to Revenue

Treatment 1 (Simplification + First and Second Name)

Reminder - Revenue Customer Survey: [Full Name]

Treatment 2 (Simplification + First and Second Name: Switched Subject Order)

Reminder - [Full Name]: Revenue Customer Survey

Treatment 3 (Simplification + First Name only)

Reminder - Revenue Customer Survey: [First Name]

Treatment 4 (Simplification + First Name only: Switched Order)

Reminder - [First Name]: Revenue Customer Survey

Email Content

Dear [Full Name],

I recently emailed inviting you to participate in our survey of self assessed taxpayers, to improve the quality of the service we provide to you.

A large number of responses have already been received.

You can complete the survey by clicking the link *[link]**.

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 December 2018.

Yours sincerely,

Keith Walsh
Principal Officer
Statistics & Economic Research
Revenue

*Or copy and paste the URL below into your internet browser: *[link]*

Final Reminder Email – Issued Monday 17 December 2018

Email Subject Line

Control

Final Reminder - Revenue Customer Survey: Invitation to [persons full name will appear here] to provide feedback to Revenue

Treatment 1 (Simplification + First and Second Name)

Final Reminder - Revenue Customer Survey: [Full Name]

Treatment 2 (Simplification + First and Second Name: Switched Subject Order)

Final Reminder - [Full Name]: Revenue Customer Survey

Treatment 3 (Simplification + First Name only)

Final Reminder - Revenue Customer Survey: [First Name]

Treatment 4 (Simplification + First Name only: Switched Order)

Final Reminder - [First Name]: Revenue Customer Survey

Email Content

Dear [Full Name],

I recently emailed reminding you of the opportunity to participate in our survey of self assessed taxpayers, to improve the quality of the service we provide to you.

A large number of responses have already been received.

You can complete the survey by clicking the link *[link]**.

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

Your final opportunity to respond is approaching as we will close the survey after 31 December 2018.

Wishing you a Merry Christmas and a Happy New Year.

Yours sincerely,

Keith Walsh
Principal Officer
Statistics & Economic Research
Revenue

*Or copy and paste the URL below into your internet browser: *[link]*

Appendix 2 – Survey Questionnaire

You have been selected for this survey as you filed a Form 11 Income Tax return for 2016 either online or on paper. The information you provide in response to this survey will help Revenue to review and improve our service to you and other taxpayers.

Your responses will be treated in strictest confidence and will not be made known to your local Revenue Office.

This survey will take approximately 10 minutes to complete.

Your participation is greatly appreciated.

Part 1: Customer Service

The first part of the survey relates to customer service and channels of communication.

1. What age category are you?

16-25 <input type="checkbox"/>	26-35 <input type="checkbox"/>	36-45 <input type="checkbox"/>
46-55 <input type="checkbox"/>	56-65 <input type="checkbox"/>	66-75 <input type="checkbox"/>
76-85 <input type="checkbox"/>	Over 85 <input type="checkbox"/>	

2. For your annual Form 11 Return of Income, do you complete this return yourself or with assistance from someone else? Please tick as many as are applicable.

Yourself	<input type="checkbox"/>	Accountant	<input type="checkbox"/>
Spouse/Partner	<input type="checkbox"/>	Agent	<input type="checkbox"/>
Employee	<input type="checkbox"/>	Other	<input type="checkbox"/>
If other, please specify:			

3. If you or your spouse/partner completes the return, please estimate how many hours it took last year. Please tick the appropriate box.

1 Hour or less	<input type="checkbox"/>
1 to 2 hours	<input type="checkbox"/>
2 to 3 hours	<input type="checkbox"/>
3 to 4 hours	<input type="checkbox"/>
More than 4 hours	<input type="checkbox"/>

4. Have you received a repayment of tax from Revenue in the last 12 months?

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

5. When dealing with Revenue related matters, which aspect do you find most burdensome and why?

6. Apart from returning your Form 11 and paying the associated tax liability, did you contact Revenue in the last 12 months? If 'No', please go directly to Question 11.

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

7. If you contacted Revenue in the last 12 months, how many times did you use the following methods of contact? Please tick as many as are applicable.

Method of Contact	Never	Once	2 to 3	4 to 6	More than 6
Telephone	<input type="checkbox"/>				
Revenue On-line Service (ROS)	<input type="checkbox"/>				
myAccount online services (including PAYE Services)	<input type="checkbox"/>				
www.revenue.ie	<input type="checkbox"/>				
MyEnquiries online service	<input type="checkbox"/>				
Email	<input type="checkbox"/>				
Letter/Fax	<input type="checkbox"/>				
Calling in person to a Revenue Public Office	<input type="checkbox"/>				

8. If you contacted Revenue in the last 12 months, how would you rate your satisfaction with the service you received? Please tick as many as are applicable.

Method of Contact	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied
Telephone	<input type="checkbox"/>					
Revenue On-line Service (ROS)	<input type="checkbox"/>					
myAccount online services (including PAYE Services)	<input type="checkbox"/>					
www.revenue.ie	<input type="checkbox"/>					
MyEnquiries online service	<input type="checkbox"/>					
Email	<input type="checkbox"/>					
Letter/Fax	<input type="checkbox"/>					
Calling in person to a Revenue Public Office	<input type="checkbox"/>					

If you indicated dissatisfaction with the service you received when you contacted Revenue, please tell us the reason(s) for your dissatisfaction.

9. Have you experienced an improvement in Revenue customer service in the past 12 months? Please tick appropriate box.

Improved	No Change	Disimproved
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

10. Over the last 12 months, did you have any queries that required more than one contact with Revenue to resolve? Please tick appropriate box.

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

If 'Yes', consider the one query that required the highest number of contacts, what did the query relate to? How was it resolved?

11. Regardless of whether you contacted Revenue, on a scale of 1 to 8, where 1 is most preferred and 8 is least preferred, please rank your preference on the following methods of contact.
12.

Method of Contact	Rank from 1 to 8
Telephone	<input type="checkbox"/>
Revenue On-line Service (ROS)	<input type="checkbox"/>
myAccount online services (including PAYE Services)	<input type="checkbox"/>
www.revenue.ie	<input type="checkbox"/>
MyEnquiries online service	<input type="checkbox"/>
Email	<input type="checkbox"/>
Letter/Fax	<input type="checkbox"/>
Calling in person to a Revenue Public Office	<input type="checkbox"/>

13. Have you used Revenue’s website, www.revenue.ie, in the last 12 months? Please tick appropriate box.

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

If no, go to Question 15.

14. Do you find the new website easy to use? Please tick appropriate box.

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

15. Did you find what you were looking for on the website? Please tick appropriate box.

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

16. In general, how would you rate your overall satisfaction with the customer service you receive from Revenue? Please tick the appropriate box.

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

17. If you would like to add a comment on any aspect of this section, please do so here.

Part 2: Factors That Influence Compliance

For taxpayers like yourself, compliance generally refers to your decision to pay your tax and file your tax return honestly and on time. The information you provide will help to inform Revenue’s understanding of the issues that influence taxpayer behaviour in relation to compliance.

18. Civic Responsibility

On a scale of 1 to 5, where 1 is low influence and 5 is high influence, how would you rate the influence of each of the following factors on whether you pay your correct taxes and duties honestly and on time? Please circle your rating in each case.

	Low				High
Because it is the law	1	2	3	4	5
Belief that other taxpayers are declaring and paying honestly	1	2	3	4	5
The fact that Revenue presumes that you have been honest in your dealings with them	1	2	3	4	5
Your personal belief that you should do the 'right thing'	1	2	3	4	5
Because Revenue makes it easy to pay taxes	1	2	3	4	5
Because tax payments are used to fund public services	1	2	3	4	5

19. Concern of Sanctions

On a scale of 1 to 5, where 1 is low influence and 5 is high influence, how would you rate the influence of each of the following factors on whether you pay your correct taxes and duties honestly and on time? Please circle your rating in each case.

	Low				High
Concern at having to pay interest charges for late payment of tax	1	2	3	4	5
Concern at having goods seized by the Revenue Sheriff for failure to pay tax	1	2	3	4	5
Concern that a third party (e.g. a bank), owing money to you, will be ordered to pay that money over to Revenue	1	2	3	4	5
Concern that Revenue will obtain a court judgment against you for failure to pay tax and publish details of that judgment	1	2	3	4	5
Concern that you will be audited by Revenue	1	2	3	4	5
Concern that your name will be published on Revenue's Quarterly List of Defaulters	1	2	3	4	5
Knowing that Revenue has the power to receive certain information about you from 3 rd parties (e.g., payments, rental income, interest, dividends)	1	2	3	4	5

20. Over the last 12 months did you encounter the following?

	Yes	No
Difficulty in paying your taxes on time?	<input type="checkbox"/>	<input type="checkbox"/>
Difficulty in paying your taxes in full?	<input type="checkbox"/>	<input type="checkbox"/>

If you answered 'No' to both questions above, please go directly to the next Section (Part 3).

If you answered 'Yes' in Question 19, did the difficulty/difficulties arise because of:

	Yes	No
Temporary cash-flow problems	<input type="checkbox"/>	<input type="checkbox"/>
Ongoing financial problems	<input type="checkbox"/>	<input type="checkbox"/>
Lack of awareness/understanding of payment obligations	<input type="checkbox"/>	<input type="checkbox"/>
If other, please specify _____		

If you answered 'Yes' in Question 19, did you contact Revenue to seek advice about your options?

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

If 'Yes', please rate Revenue's response below. Please tick the appropriate boxes.

	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied
Approachable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Helpful	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Timely	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If 'No', please tell us why you did not contact Revenue to seek advice about your options.

Part 3: Your business or investment activity

This part of the survey explores the reasons why you filed a Form 11 return and the nature of the business or investment activity that led to your needing to file the Form. This information will help us to support voluntary compliance among taxpayers through the design of tax returns and systems to better meet the needs of taxpayers like yourself.

21. In 2016, did you earn self assessed income from a non-PAYE source (i.e. from an activity or business outside of employment)? If No

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

If 'No', please tell us why you filed a Form 11 return.

If No skip to Q22 and then to Q26

22. What is the source of your self assessed income? Please tick as many as are applicable.

Rental Income	<input type="checkbox"/>
Share Options	<input type="checkbox"/>
Pension	<input type="checkbox"/>
Income from Trades	<input type="checkbox"/>
Other, please specify:	

23. Are you a proprietary director (a proprietary director is a director who can control, either directly or indirectly, more than 15% of the share capital of a company)?

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

24. Would you describe the source of your self assessed income as a part time or full time activity?

Full Time	Part Time
<input type="checkbox"/>	<input type="checkbox"/>

25. For how many years have you earned self assessed income?

--

26. Do you use any of the following in earning self assessed income (for example, if you earn rental income, do you advertise your rental property through a website or other online channel)? Please tick as many as are applicable.

	Yes
a. Youtube	<input type="checkbox"/>
b. Facebook account	<input type="checkbox"/>
c. Twitter account	<input type="checkbox"/>
d. LinkedIn account	<input type="checkbox"/>
e. Airbnb	<input type="checkbox"/>
f. Instagram	<input type="checkbox"/>
g. Snapchat	<input type="checkbox"/>
h. Mytaxi	<input type="checkbox"/>
i. Daft	<input type="checkbox"/>
j. Myhome	<input type="checkbox"/>
k. If other, please specify _____	<input type="checkbox"/>

27. A. [If answered YES to Q20 this text appears] In addition to your self assessed income returned on the Form 11, do you earn income (which is taxed through the PAYE system) from these sources:
 B. [If answered No to Q20 this text appears] Do you earn income (which is taxed through the PAYE system) from these sources:

	Yes	No
Employment	<input type="checkbox"/>	<input type="checkbox"/>
Occupational Pension	<input type="checkbox"/>	<input type="checkbox"/>

28. We would like to know how you are reminded to Pay and File your annual Form 11 income tax return. Please tick as many as are applicable.

Reminder	<input type="checkbox"/>
Direct contact from Revenue	<input type="checkbox"/>
Accountant / agent	<input type="checkbox"/>
Business calendar	<input type="checkbox"/>
Radio advertisements	<input type="checkbox"/>
Television advertisements	<input type="checkbox"/>
Online advertisements	<input type="checkbox"/>
Twitter	<input type="checkbox"/>
Newspaper articles	<input type="checkbox"/>
www.revenue.ie	<input type="checkbox"/>
If other, please specify _____	<input type="checkbox"/>

29. Are you aware that Revenue has published online help guides / videos on a number of topics? Please tick the appropriate box.

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

If 'Yes', if you have viewed them, you find them helpful? Please tick the appropriate box.

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

30. Are you aware that if your self assessed taxable income is €5,000 or less (and your gross self assessed income is €30,000 or less), you may be entitled to file a simpler version of the Form 11, known as the Form 12

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

If your self assessed income was €5,000 or less in 2016, why did you not file a Form 12?

Part 5: Concluding Comments

31. If you would like to add a comment, suggest service improvements or additional services you would like to see provided by Revenue, please do so here.

Please provide your email in the box below. This will be used to inform you when the summary report on the survey is published.

Your responses to all questions in the survey will be treated confidentially, will not be shared with your local tax office and will only be used for research purposes. Thank you for taking the time to complete this survey.

