

Survey of PAYE Taxpayers 2015

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Statistics & Economic Research Branch

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The authors, Seán Kennedy (skennedy@revenue.ie), Gerry McGuinness (gmcgui01@revenue.ie) and Martina Shirran (mshirran@revenue.ie), are economists in the Statistics and Economic Research Branch of the Office of the Revenue Commissioners and are members of the Irish Government Economic and Evaluation Service (“IGEES”). Any opinions expressed in this paper are the views of the authors and do not necessarily reflect the views of the Office of the Revenue Commissioners. The authors alone are responsible for the conclusions.

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Executive Summary

Revenue's PAYE Survey 2015 was conducted between September and October 2015. Over 5,000 survey forms were issued to a random sample of PAYE taxpayers, drawn from a population of 1.5 million. The overall response rate was 27%.

The survey is the third in a series of PAYE surveys since 2007, which means that some results can be compared over time. The objective of the survey is to gather information on a number of areas including (i) customer contact with Revenue, (ii) the use and knowledge of Revenue's online resources, (iii) preferred methods of contact with Revenue and (iv) overall customer satisfaction and attitudes towards tax compliance.

The main highlights from the survey are as follows:

- ❑ 61% of respondents contacted Revenue in the 12 months prior to the survey. The proportion contacting Revenue is down from 72% in 2010 but up from 46% in 2007. The most common reasons cited for contacting Revenue in the past 12 months are to claim tax credits and reliefs (38%), claim a tax refund (23%) and request a balancing statement (22%).
- ❑ 68% agree or strongly agree that they are satisfied with the service they receive from Revenue, while 23% somewhat agree that they are satisfied, indicating an overall satisfaction rate of 91%. This level of satisfaction equals the last PAYE survey in 2010.
- ❑ 53% of respondents agree or strongly agree that Revenue explains tax credits and entitlements in a way they can understand compared to 41% for the same question in the 2007 survey. This suggests a significant improvement in communication with PAYE taxpayers over the period.
- ❑ Of those who responded, 85% strongly agree, agree or somewhat agree that Revenue carries out the administration of the tax system fairly.
- ❑ The most frequent contact is telephone, followed by calling in person and email.
- ❑ The highest levels of satisfaction are recorded with email or MyEnquiries, 93% are either very satisfied, satisfied or somewhat satisfied. This is closely followed by letter (91%), calling in person to a Revenue public office (88%) and telephone (86%).
- ❑ The online channel is the preferred method of contact with Revenue for all purposes, typically followed by phone and then letter.
- ❑ 94% of PAYE Anytime users state they are satisfied with the service.

These survey results are assisting Revenue in further designing and implementing a customer service programme that is both efficient to administer and that makes it as easy as possible for taxpayers to comply with their obligations.

1 Introduction

This report presents the results from the survey of PAYE taxpayers conducted by Revenue's Statistics & Economic Research Branch between September and October 2015. A total of 5,000 letters were issued to taxpayers. The response rate was 27%. This is the third such survey, following those conducted in 2007 and 2010, which means that some results can be compared over time.¹

1.1 Objectives

Understanding the PAYE taxpayer population, the largest component of Revenue's customer base, is important for the tax administration to fairly and efficiently collect taxes and duties. A key objective of the survey is to quantify the views of the PAYE taxpayer population on a number of aspects of Revenue's customer service. These include satisfaction and awareness of Revenue services, including online resources and PAYE Anytime, in addition to attitudes towards tax compliance.

1.2 Summary of Methodology

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

Sample Selection

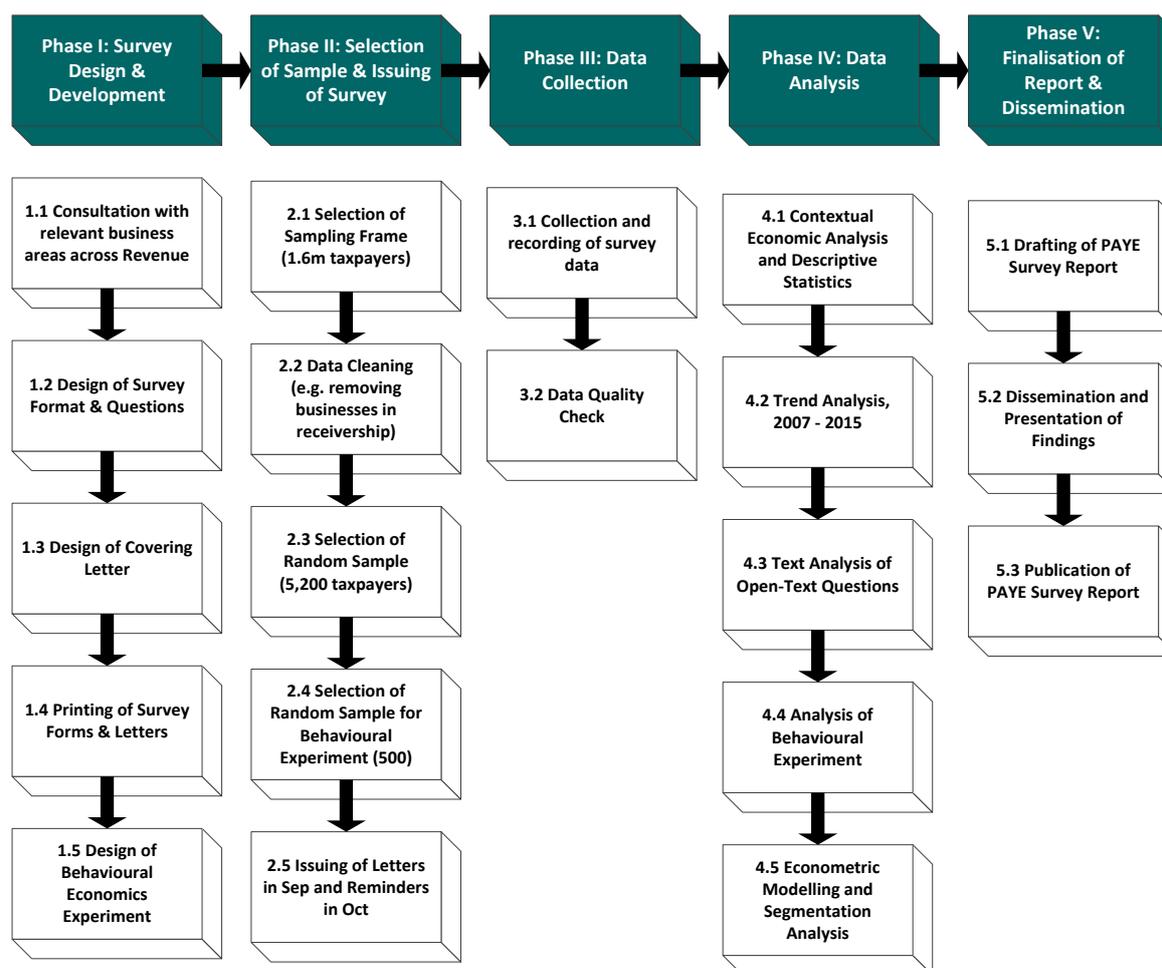
Before a random sample can be selected, the sampling frame, the total population of PAYE taxpayers from which the sample is drawn, must be identified. A number of objectives were important in drawing the sample:

- ❑ To ensure that the sample is fully representative of the PAYE population;
- ❑ Without comprising objective one, sample taxpayers who are well placed, and likely, to respond to the survey questions; and
- ❑ Maintain, to the extent possible, consistency with the previous PAYE surveys.

Based on a comprehensive filtering exercise, a final sampling frame of 1,566,475 was identified (from administrative tax records) from which to select a random sample of 5,200 taxpayers.

¹ Results of Revenue customer services are published at: <http://www.revenue.ie/en/about/publications/survey-reports.html>.

Figure 1 Summary of Methodology



Objectivity and Confidentiality

In conducting the survey, a number of steps were taken to ensure objectivity and confidentiality:

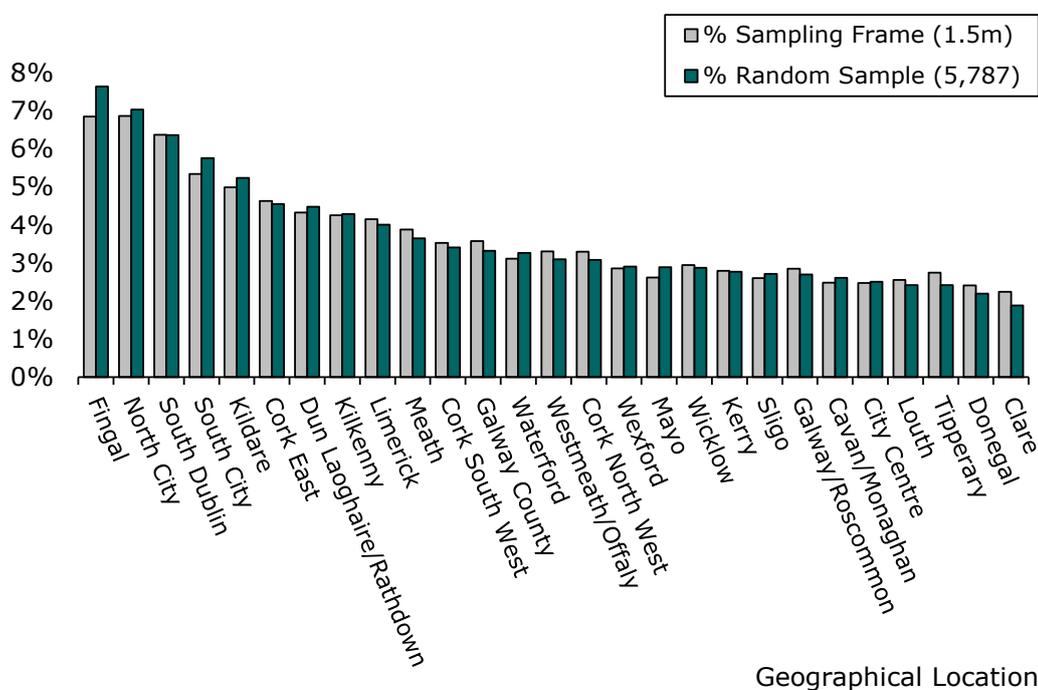
- A covering letter was issued with each survey (see Appendix), which invited the taxpayer to participate. The survey was entirely voluntary.
- The covering letter explained the reasons for conducting the survey and that responses would be treated confidentially. On the survey form, it was explained that the information provided would be used to improve the service Revenue provides to PAYE taxpayers. 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.
- The data from respondents were captured and analysed by Revenue's Statistics & Economic Research Branch and are only accessible to the Branch.
- A contact email was clearly provided in the covering letter. Respondents were advised to contact Revenue for clarification of any aspect of the survey.
- Questions were worded in a neutral way so as to minimise bias in the responses.

- Comment boxes were offered throughout the survey form.

Representativeness

Ideally in ensuring the representativeness of the sample, it is important that the characteristics of the sample match closely to the characteristics of the PAYE population. There are a number of ways to do this, including by comparing distributions of selected characteristics in the sample (5,787) to the sampling frame (1,563,301). Note that the random sample was reduced to 5,200 by removing inappropriate cases for survey (i.e., foreign cases, cases in liquidation or bankruptcy and deceased cases). For the purpose of this exercise, geographical location (Revenue districts) is examined (Figure 2). On the basis of this distributional comparison, the results show a close match, which provides confidence that the sample is likely to be representative of the PAYE population in Ireland.

Figure 2 Comparison of Districts – PAYE Sample and Sampling Frame



Source: Revenue analysis.

Survey Issue

The survey issuing process was as follows. Each taxpayer received a survey form, covering letter and business reply envelope sent on 1 September 2015.² The covering letter, which indicated a closing date of 14 October, included a survey link that could be used to complete the survey online.³ On 30 September, taxpayers who had not responded to the

² The survey form and cover letters are shown in the Appendix.

³ The online survey was hosted by a survey company, Survey Monkey.

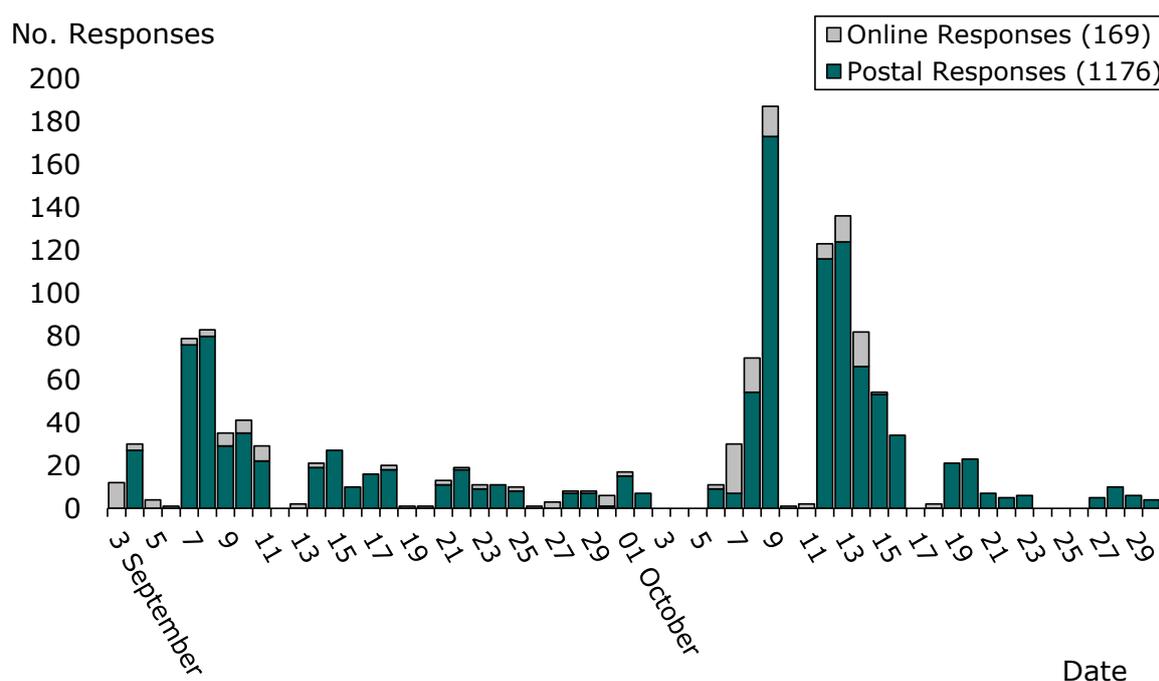
survey received a reminder letter.⁴ As part of the survey letter issue, a behavioural science randomised control trial was conducted, which is outlined in Section 5.

1.3 Response Rate

Figure 3 shows the postal and online response rates.⁵ Overall, the response rate is 1,345 (27%), above the level of 2010 survey and above the industry average for postal surveys. Of those that responded, 87% (1,176) are postal and 13% (169) online.⁶

Due to a relatively low response after the initial letter issue, a number of changes were made to the reminder letter including simplifying the letter and improving the method for completing the survey online.⁷ These changes had a significant impact on responses; doubling the total numbers responding per day compared to the first letter issue and leading the response rate to increase from 11% to the final 27% (Figure 3).

Figure 3 Number of Responses, by Post and Online, 3 Sep – 29 Oct



Source: Revenue analysis.

⁴ The reminder letter again included a survey form, business reply envelope and a survey link that could be used to complete the survey online.

⁵ Responses were received from 3 September and were recorded on a daily basis.

⁶ The online response rate was unexpectedly low at 2.8% compared to the postal. One possible reason is that respondents were asked through a postal channel to respond via an online channel.

⁷ Three steps were taken to increase response rates: (i) the reminder letters were issued on headed stationery, (ii) a new way of accessing the online survey was put in place (the survey link brought respondents first to a page on the Revenue website which explained the purpose of the survey rather than directly to Survey Monkey); and (iii) the reminder letter was re-worded to abbreviate it to the greatest extent possible – and to emphasise the 14 October closing date for responses.

A number of comparisons with previous PAYE surveys are useful. In the previous two PAYE surveys, taxpayers could only respond by post. In the current survey, taxpayers had the option of responding by post (returning the completed survey in a freepost envelope) or online (by following the survey link in the covering letter). There were 32 questions on the 2015 survey form. The number of survey questions for the 2007 and 2010 PAYE surveys were 16 and 37 respectively, while the response rates were 38% and 19%.

1.4 Data Management and Processing

In order to manage survey responses efficiently, survey letters were opened on a daily basis and compiled by the date received. The cut off date for responses was Friday 30th October 2015. The total number of surveys submitted (online and postal) on that date was 1,345. There were 312 surveys returned unopened (DLOs). A sample (81 cases) of these cases was checked to ascertain why the letter was not delivered and in some the address was updated before the reminder letter was issued on Wednesday 30th September.

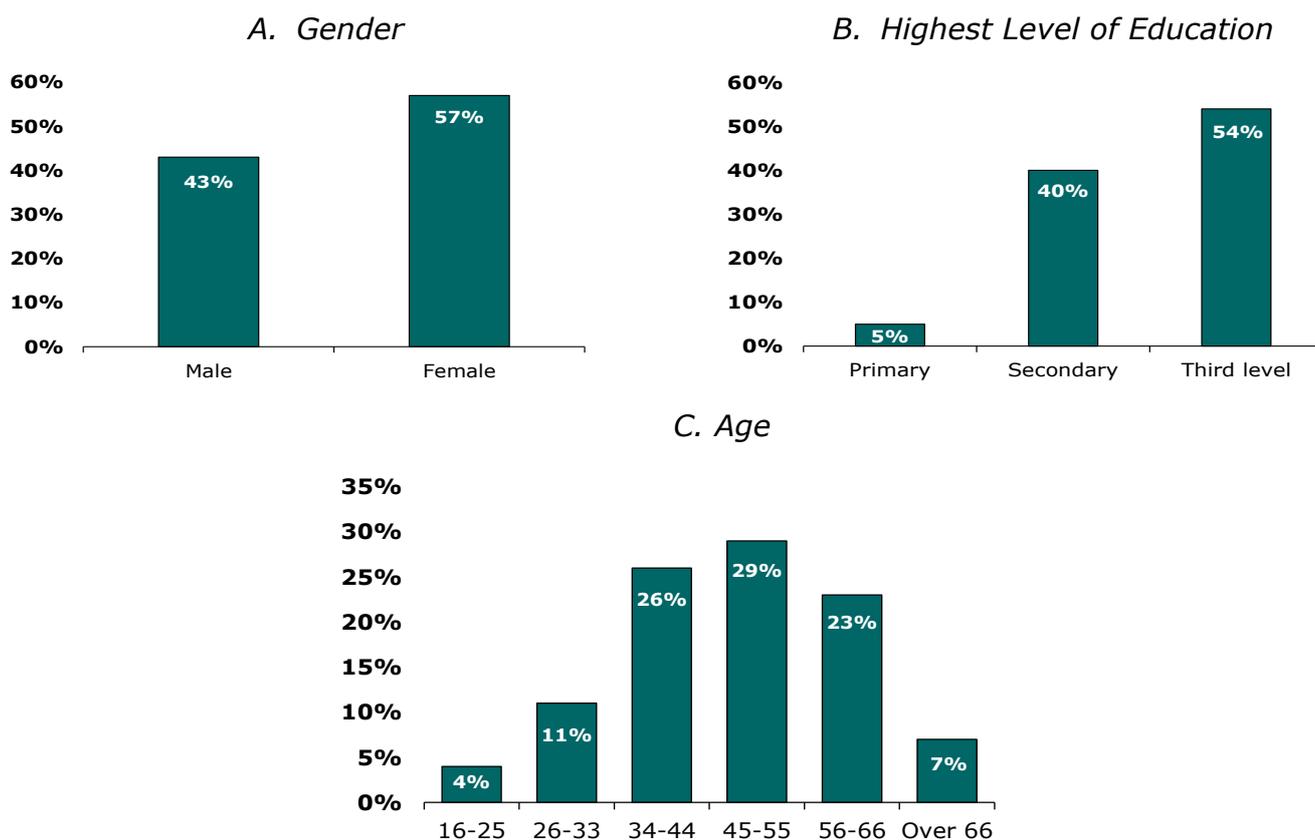
Survey monkey was also used for the manual data capture of the postal surveys. The data quality of these was checked, 100 cases were chosen at random to be re-input. The 100 cases were checked against the original input data to ensure consistency. 84% of these cases had less than five inconsistencies. Out of 1,345 surveys submitted (post and online), some were either incomplete or entered on survey monkey incorrectly. The valid sample for the purpose of this analysis is 1,301 (26%).

1.5 Context – Employment and Demographics in Ireland

It is important to view the survey findings in the context of Ireland's economic performance, and in particular the performance of the labour market, during the survey period (September to October 2015). By September 2015, employment in Ireland had grown significantly by 56,000 or 2.9% over the year. At the same time, employment was 1.96 million and the labour force was 2.18 million.

Figure 4 shows demographics of PAYE respondents, based on the information provided in the survey responses, for gender, highest level of education and age.

Figure 4 Demographics



Source: Revenue analysis. Note: In 2015 survey, 1,264 respond to the gender question, with 721 reporting as female and 543 as male. In terms of education, 1,251 of the 1,301 surveyed answer. In terms of age, 1,257 or 97% respond to this question.

According to the analysis, 57% of respondents are female and 43% male. In terms of educational attainment, 54% have a third-level qualification, 40% second-level and 5% primary-level. 95% had education levels of secondary and above. 89% of the survey respondents are between the ages of 26 and 66, while 4% are less than the age of 26 and the remaining 7% are 66 years and over.

1.6 Previous Customer Surveys in Ireland

Ipsos MRBI conducted an Irish Civil Service Customer Satisfaction Survey in 2015. Although the questions and the sample population differ, several of the key results are of interest while examining the survey results later in this paper.

The survey finds that contacting Revenue by phone remains the most popular method (53%, up from 50% in an earlier survey in 2009), followed by in person (17%), through email (14%), online (8%) and in writing (7%). Overall service satisfaction with Revenue is 80% (with 7% neither satisfied nor dissatisfied) while the highest channel satisfaction is online (93%) then writing (81%), email (80%), phone (79%) and in person (78%).

1.7 International Surveys

It is also possible to view the results in an international context. According to the HMRC Customer Survey (2008 – 2015)⁸, 79% of individual respondents dealt with HMRC in the past year and 31% had dealings in the 3 months prior to the survey. The HMRC survey shows a high dependency on phone (82%). Overall 76% of Personal Tax customers are very or fairly satisfied, with 78% saying their experience was very or fairly straightforward. The response rate to the most recent survey was 20%.

⁸https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/460422/HMRC_Customer_Survey_2008-15_Report.pdf

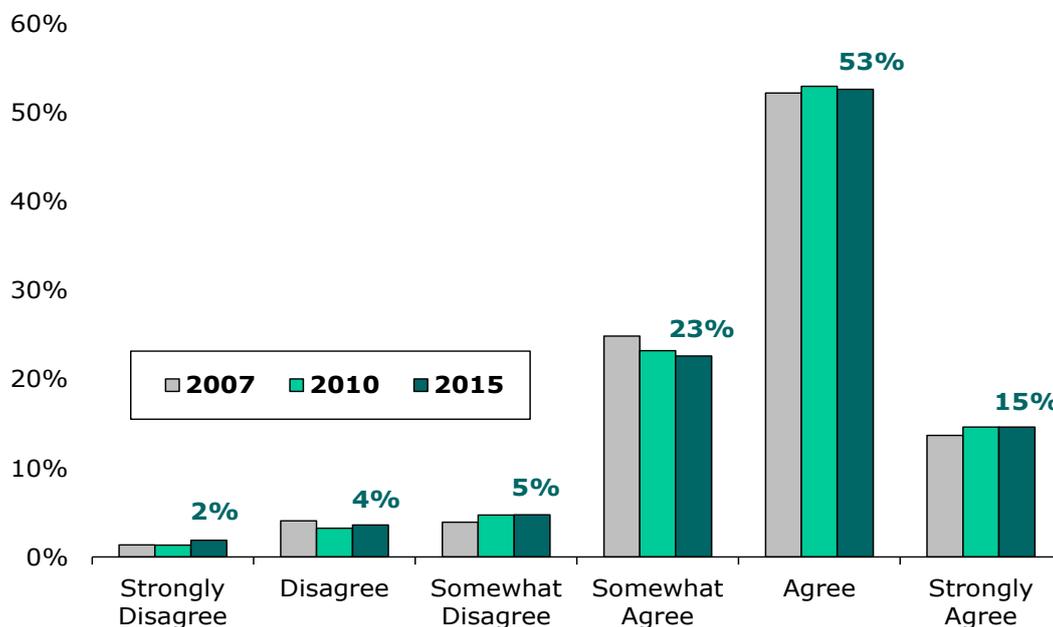
2 Customer Satisfaction

2.1 Introduction

Revenue invests significantly in maintaining and improving customer service delivery. One of the main objectives of this survey is to quantify levels of satisfaction among PAYE taxpayers. Respondents were asked a number of questions relating to overall customer service satisfaction, Revenue's ability to explain tax credits and entitlements and whether it is easy to claim tax refunds and credits.

68% of those surveyed agree or strongly agree that they are satisfied with the service they receive from Revenue, while 23% somewhat agree that they are satisfied, indicating an overall satisfaction rate of 91%. This level of satisfaction equals the last PAYE survey conducted in 2010 (up from 88% in 2007). As shown in Figure 5, of those who responded, 66%, 68% and 67% agree or strongly agree that they are satisfied with the overall service from Revenue in 2007, 2010 and 2015 respectively. Of the 11% of respondents that are unsatisfied in 2015, 2% strongly disagree with the statement regarding satisfaction with Revenue's overall service.

Figure 5 Satisfaction with Revenue Customer Service, 2007, 2010 & 2015



Source: Revenue analysis. Note: Total response rate is 1,237 out of 1,301 for this question.

PAYE taxpayers' satisfaction with Revenue remains high and has been remarkably stable since 2007, despite dramatic changes in the economy, in Revenue's customer base and our customer service offering over the period

2.2 Satisfaction Levels by Taxpayer Type

Figure 6 examines satisfaction levels with Revenue customer service across different segments of the PAYE taxpayer population.

Measured by earnings by decile, there is little evidence to suggest satisfaction levels change by income levels. Similarly, no significant differences are observed by gender. By educational attainment, the highest satisfaction is among respondents with primary (72%), secondary (68%) and then third level (66%) qualifications. By region, the highest satisfaction levels are in East South East region, with lowest in the South West region.

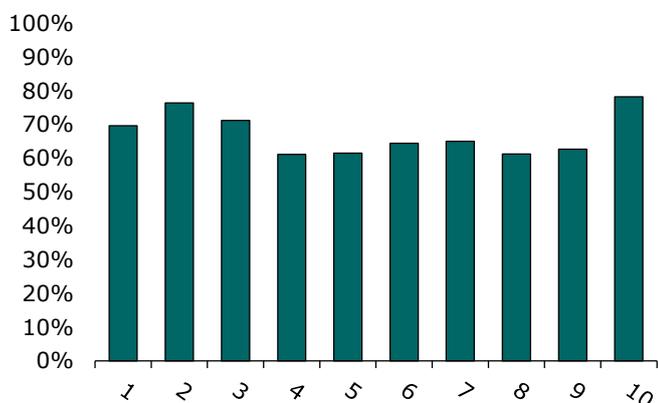
Those contacting Revenue in the past 12 months tend to have higher satisfaction levels and satisfaction rates generally rise with age regardless of whether the taxpayer has contacted Revenue. 57% of 26 – 33 year olds agree or strongly agree that they are satisfied with Revenue customer service compared to 75% among those over the age of 66. However, among those over the age of 66, satisfaction is only higher if they have contacted Revenue. Those not contacting Revenue in the age cohort have lower satisfaction levels.

Figures 7 and 8 show satisfaction levels and the proportions reporting it is easy to claim credits by age. Satisfaction levels tend to gradually increase with age, particularly after 50. The variation in satisfaction levels also declines with age, that is, younger respondents tend to have more extreme high and low satisfaction levels with Revenue service but older respondents more closely cluster around ~75% satisfaction.

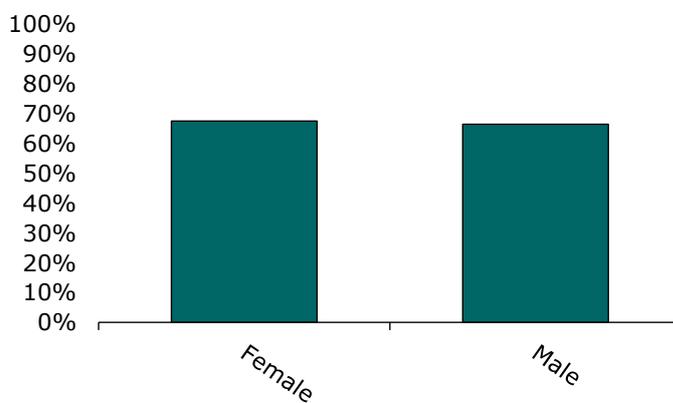
The proportions reporting it is easy to claim tax credits by age follow a similar pattern. However, the proportionate increase in those reporting it is easy to claim credits increases significantly among those in their mid-50s, peaks around 67 before declining thereafter. Separately, an analysis of satisfaction levels by vigintile (equal groups of 20 in terms of pay), not shown, suggests that the very top earners report higher satisfaction levels.

Figure 6 Satisfaction Levels, by Demographics

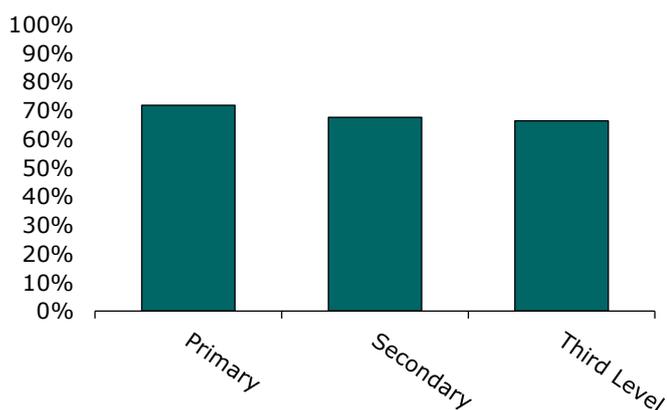
A. Annual Income (Deciles)



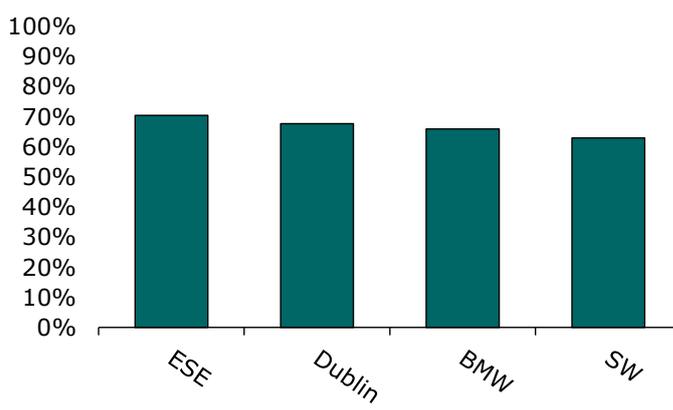
B. Gender



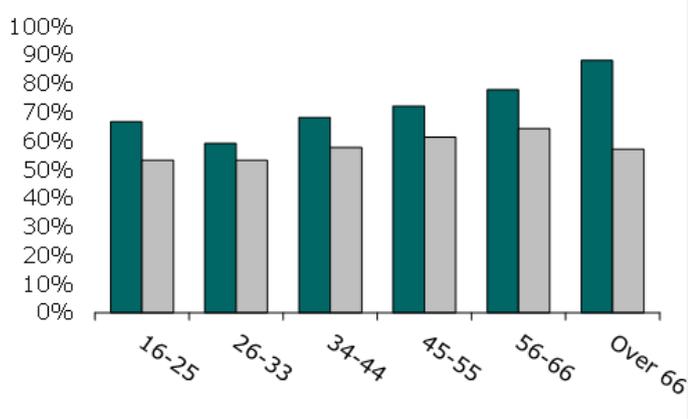
C. Educational Attainment



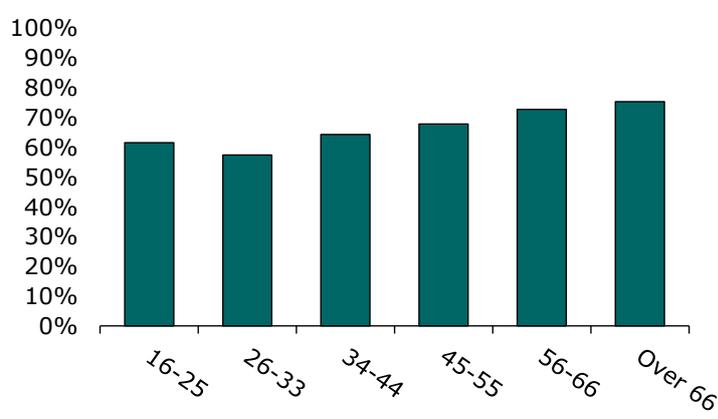
D. Region



E. Contact (Green) or Not (Grey)

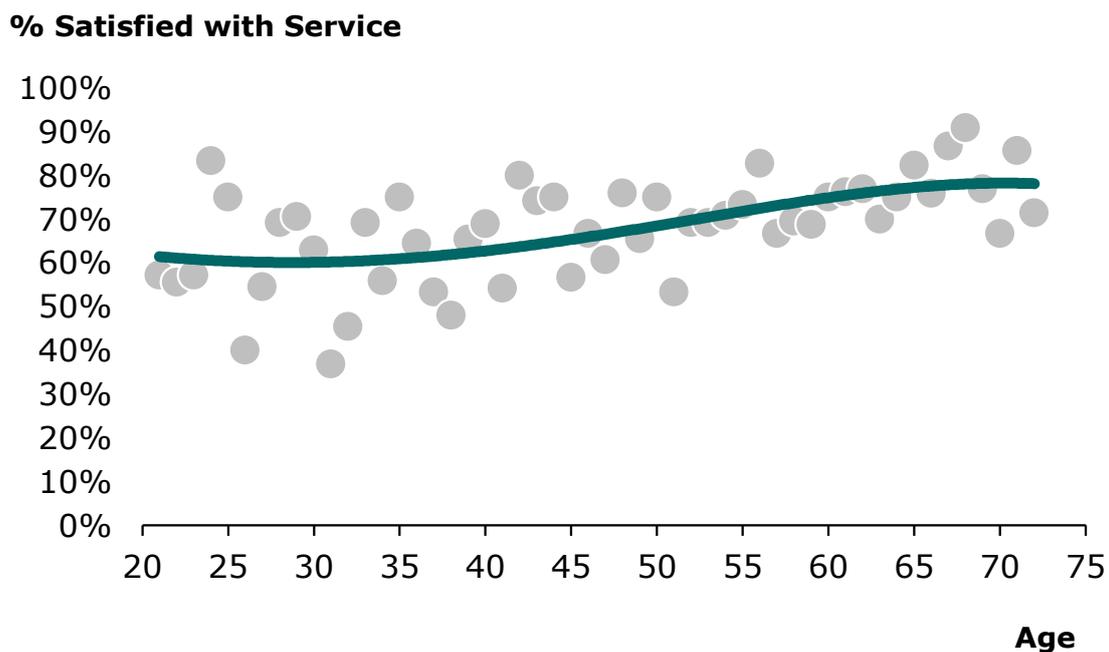


F. Age



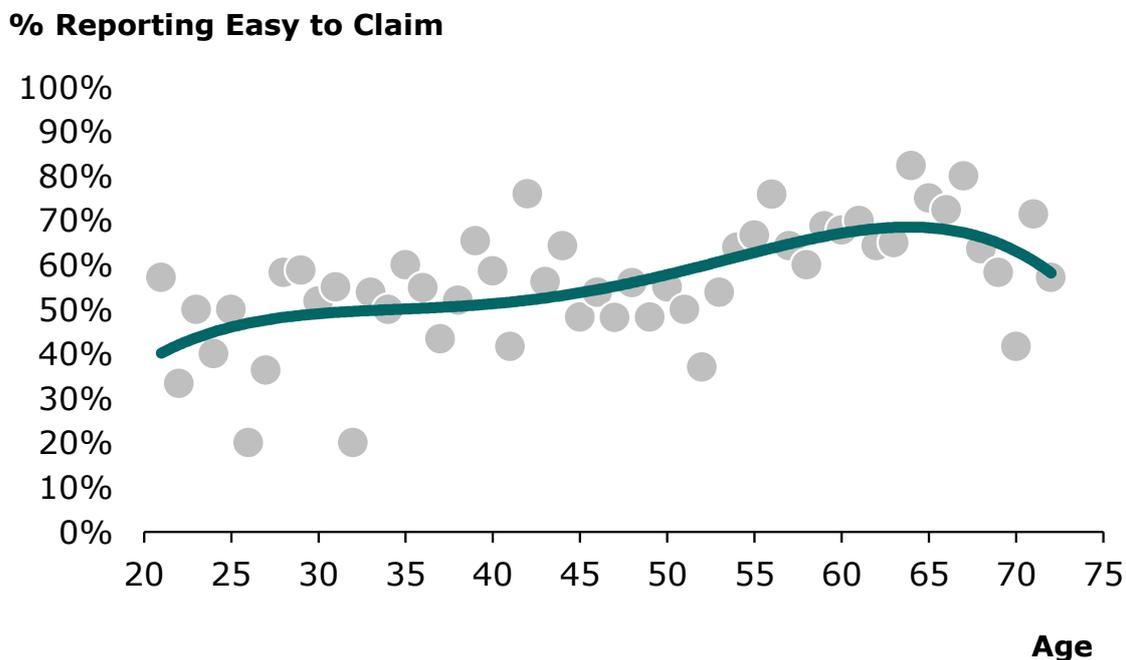
Source: Revenue analysis.

Figure 7 Satisfaction Levels, by Age



Source: Revenue analysis.

Figure 8 Easy to Claim Tax Credits & Entitlements, by Age

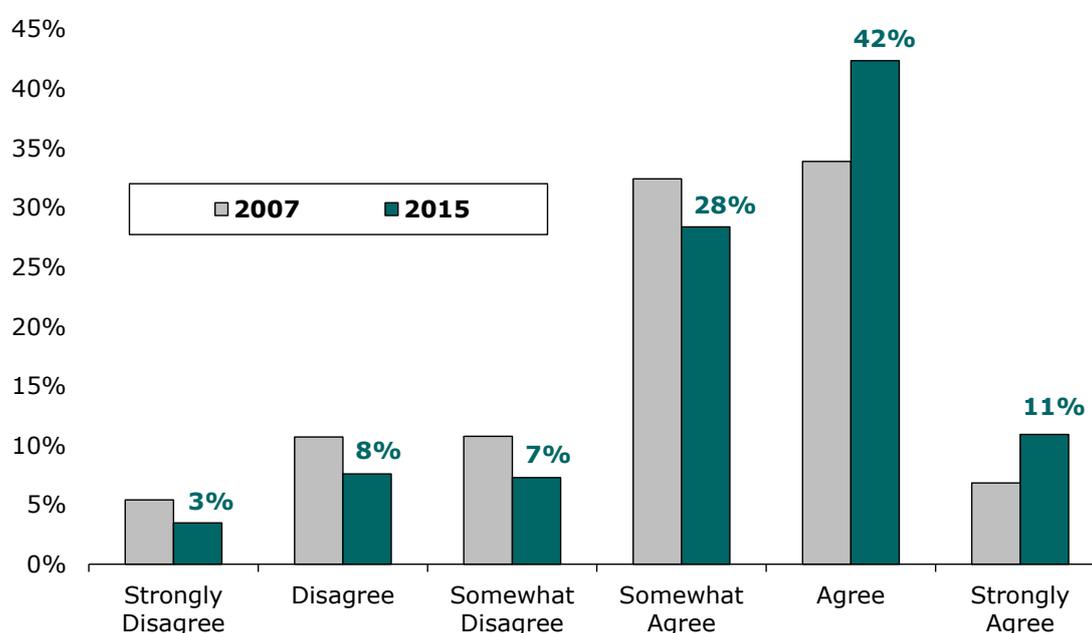


Source: Revenue analysis.

2.3 Perceptions towards Tax Administration

53% of respondents agree or strongly agree that Revenue explains tax credits and entitlements in a way they can understand, as shown in Figure 9. This compares to 41% for the same question in the 2007 survey, indicating a significant improvement in communication with PAYE taxpayers over the period.⁹ Respondents were also asked if they find it easy to claim tax refunds, credits and other entitlements. About 1 in 5 (19%) express some degree of difficulty claiming refunds, tax credits and other entitlements (marginally higher than the 18% that express difficulty with Revenue's explanation of tax credits and entitlements).

Figure 9 Revenue Explains Tax Credits Clearly, 2007 & 2015



Source: Revenue analysis. Note: Total response (non-response) rates are 1,626 (143) and 1,237 (64) for 2007 and 2015 respectively.

Table 1 outlines a number of questions on respondents' perceptions towards Revenue's administration of the tax system.

Of those who responded, 85% strongly agree, agree or somewhat agree that Revenue carries out the administration of the tax system fairly. Only 14% disagree. In terms of Revenue being able to detect people not paying the right amounts of tax, 79% agree, strongly agree or somewhat agree with the statement. Notably, only 6% strongly agree that if they wanted to report fraud or illegal activity to Revenue they would know how to

⁹ Where feasible throughout the analysis, comparisons are made to the 2007 and 2010 results. However, for example, in some cases no similar questions are available for comparison.

do so. 41% report that they would not know how to do so. Revenue is currently reviewing existing reporting mechanisms.

Table 1 Perceptions of Tax Administration

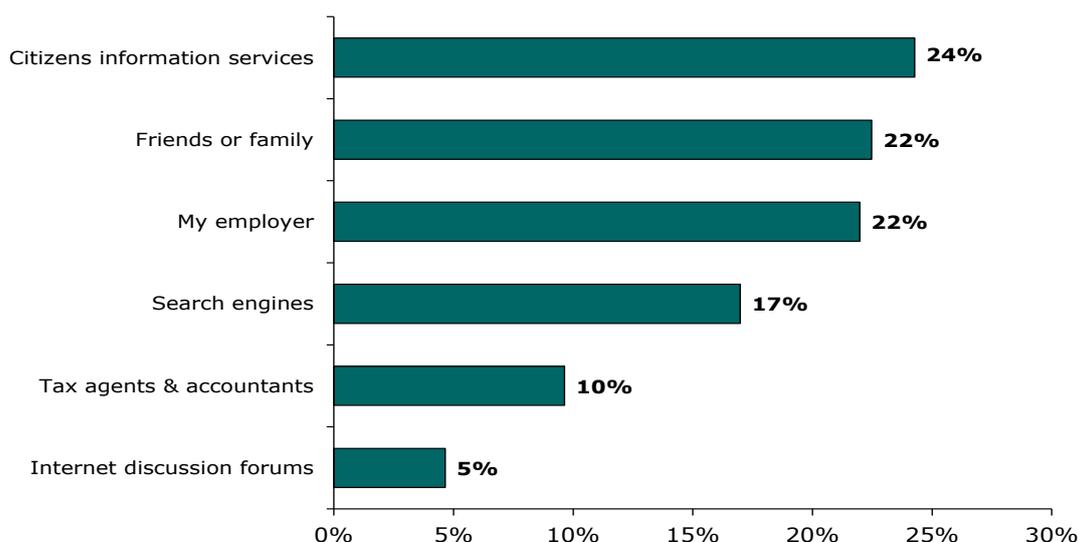
Question	Strongly agree	Agree	Somewhat agree	Somewhat disagree	Disagree	Strongly disagree
Revenue administers the tax system fairly	10%	50%	25%	7%	5%	2%
Revenue is efficient	13%	54%	23%	6%	3%	1%
Revenue is able to detect people not paying right amount of tax	9%	42%	28%	10%	8%	4%
If I wanted to report illegal activity to Revenue, I would know how to do so	6%	33%	20%	11%	22%	8%

Source: Revenue analysis. Note: Total responses for each of the questions above are 1,223, 1,222, 1,196 and 1,209 respectively out of a total of 1,301 surveys returned.

2.4 Other Information Sources

Respondents were also asked “Other than Revenue.ie, what other source(s) or resource(s) do you use when you have a query about your tax?”. To which, 24% of respondents answer Citizens’ Information Service, followed by family or friends (22%) and their employer (22%). The least preferable resource (of those listed) for people to obtain information relating to tax is through internet discussion forums (5%).

Figure 10 Sources for Tax Queries other than Revenue.ie



Source: Revenue analysis. Note: Multiple response categories per customer are included. A total of 1784 are recorded. Numbers of responses for each category 'Citizens Information Service' to 'Internet discussion forums' are 433, 303, 392, 83,172 and 401 respectively.

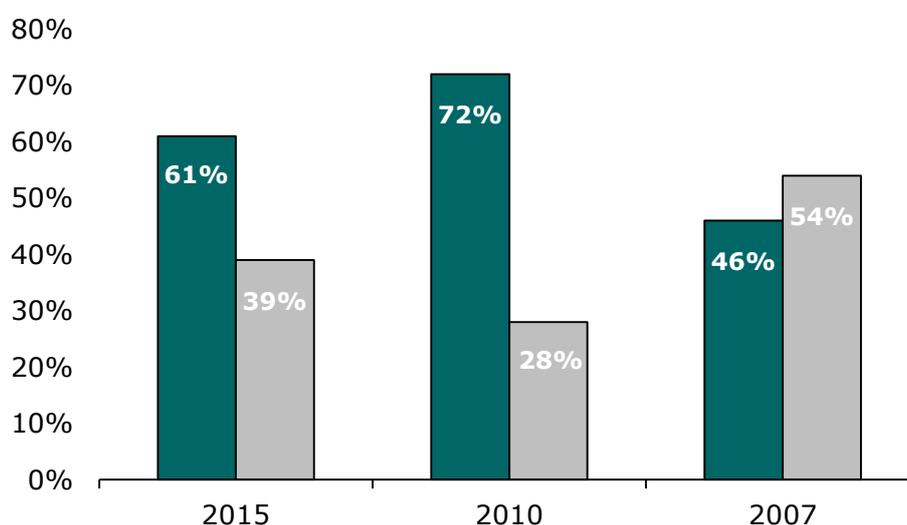
3 Customer Contacts and Preferred Channels

3.1 Introduction

This section examines responses to a range of questions relating to channels of communication between taxpayers and Revenue.

A number of questions were asked regarding taxpayers' contact with Revenue. The survey began by asking respondents if they had contacted Revenue in the last 12 months. The main results, and the results of the same question in previous PAYE surveys, are shown in Figure 11: 61% contacted Revenue in the 12 months prior to the survey, 39% did not. The proportion contacting Revenue is down from 72% in 2010 but up from 46% in 2007.

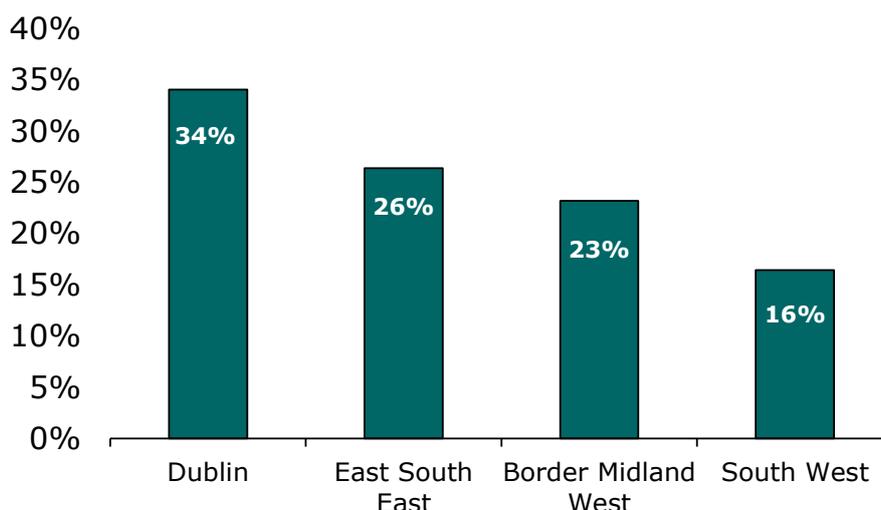
Figure 11 Share Contacting Revenue



Source: Revenue analysis. Note: Not all individuals responded to all questions. For the purposes of this result, only responding (non-blank) businesses are included (95% responded). In the 2015 survey, 758 (61%) report to having contacted Revenue in the previous 12 months, while 726 (72%) and 885 (46%) made contact according to the 2010 and 2007 surveys.

Of those contacting Revenue, 34% of respondents are from the Dublin region, while only 16% of the survey responses are from the South West region (Figure 12).

Figure 12 Region of Respondents Contacting Revenue

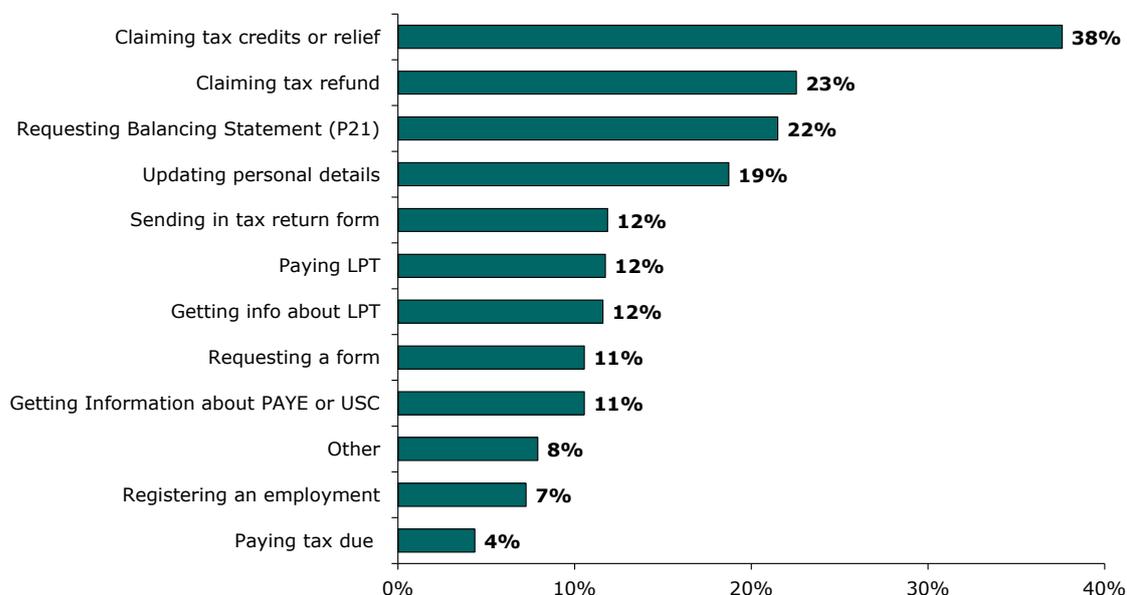


Source: Revenue analysis. Note: 758 respondents contact Revenue in 2015, 755 are identifiable by region.

3.2 Reasons for Contact

As illustrated in Figure 13, the four most common reasons cited for contacting Revenue in the past 12 months are: for the purpose of claiming tax credits and relief (38%); claiming a tax refund (23%); requesting a PAYE balancing statement (22%); and updating personal details (18%).

Figure 13 Reasons for Contacting Revenue



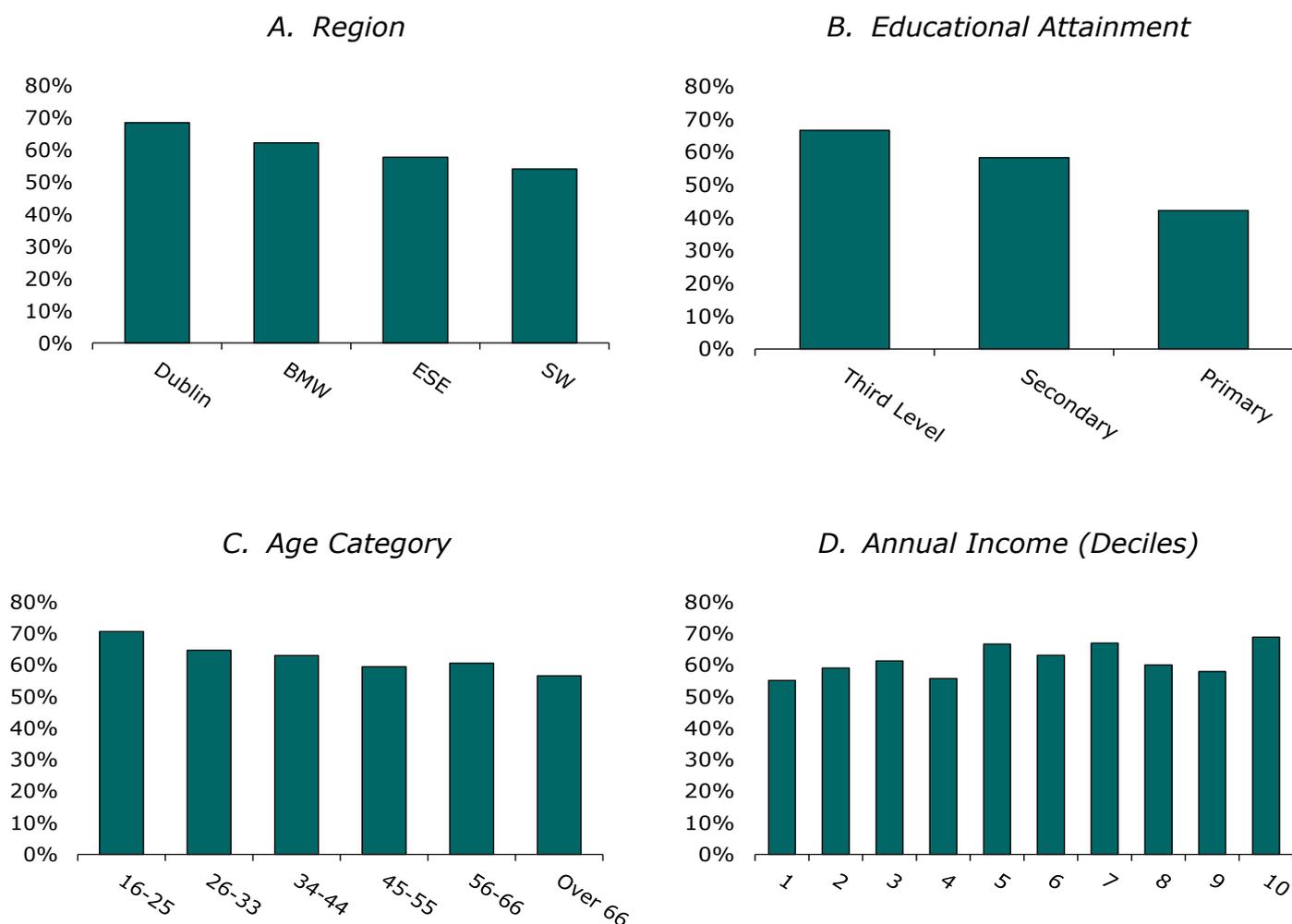
Source: Revenue analysis. Note: A total of 1,276 individuals respond to this question. Responses for each category 'Claiming tax credits or relief' to 'Paying tax due' are 285, 175, 163, 142, 90, 89, 88, 80, 80, 60, 55 and 33 respectively.

3.3 Contact Demographics

This section examines the taxpayer cohorts of those contacting Revenue over the past 12 months. The results are shown in Figure 14 by region, educational attainment, age category and income.

Those in Dublin are, on average, more likely to contact Revenue while those in the South West are less likely. Those with third-level degrees are more likely to report contacting Revenue. Older taxpayers are consistently less likely to contact Revenue, particularly those over 66. Higher earning PAYE taxpayers are generally more likely to contact Revenue (particularly the top decile reporting 69%) while lower earning taxpayers are less likely to report contact with Revenue (55% for bottom decile). Overall, the results suggest that the most typical PAYE taxpayer contacting Revenue is from Dublin, educated to third-level, younger and with higher income.

Figure 14 Contacting Revenue, by Demographics



Source: Revenue analysis.

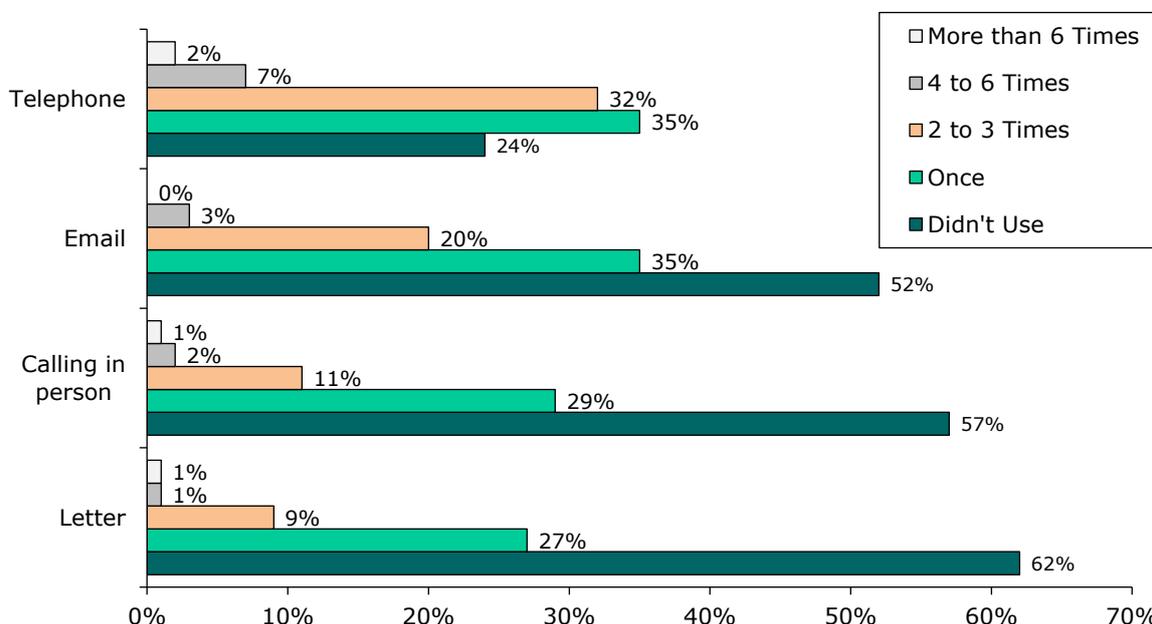
3.4 Channels of Contact and Channel Satisfaction

Respondents to the survey, who had contacted Revenue in the past 12 months, were asked to indicate how many times had they used the following methods of contact: Telephone; Letter; Email or *MyEnquiries*; and Calling in person to a Revenue public office.

It should be noted that Revenue’s new *MyEnquires* service, an online contacts facility which replaced secure email, was only launched shortly before the issue of the PAYE survey. Therefore responses to the survey reflecting contacts in the previous 12 months would not properly reflect customer interaction with this service. Likewise, the rollout of *myAccount*, the new single access point for Revenue’s secure online services (excluding ROS), only began after the issue of the survey.

Overall, the most frequent use of contact is with telephone, followed by calling in person and email or *MyEnquiries*. 62% of respondents didn’t use letter. 32% of respondents that used telephone contacted between 2 and 3 times and 7% contacted between 4 and 6 times. It should be noted that it is likely different types of issues may be being raised through the various contact channels, making direct comparisons imprecise.

Figure 15 Methods of Contact Used with Revenue in the Past 12 Months

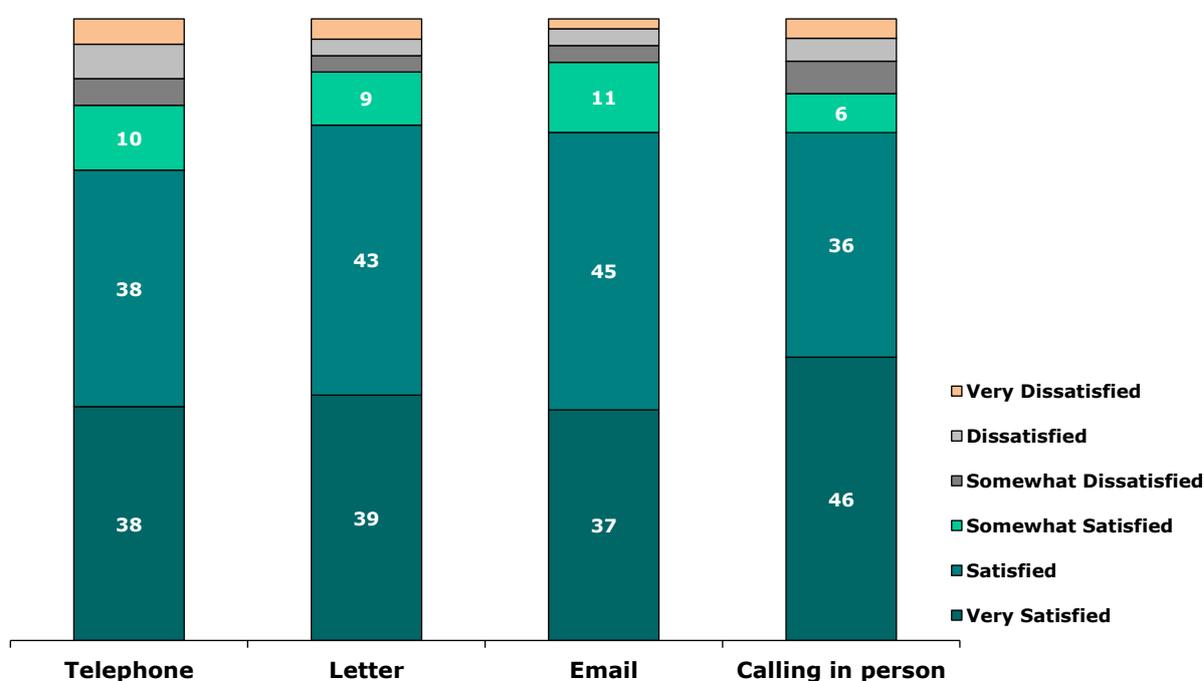


Source: Revenue analysis. Note: For each of the categories (Telephone, Email or *MyEnquiries*, Calling in person, Letter) 602, 349, 366, 396 responses are received. Multiple responses per individual allowed in this question.

Those who contacted Revenue in the past 12 months were asked to rate their levels of satisfaction with the service they received from each method of contact used. The highest

levels of satisfaction are recorded with email or *MyEnquiries*, where 93% of respondents state they are either very satisfied, satisfied or somewhat satisfied. This is closely followed by letter with 91% of respondents satisfied with the service they received. Levels of satisfaction are also high with telephone (86%) and calling in person into a Revenue office (88%). Within the groups, the highest response for very satisfied are observed for those of which called in person to a Revenue public office: 46% of report as very satisfied, with only 3% reporting very dissatisfied with the service received. The highest levels of dissatisfaction are reported with telephone, in which 14% of respondents state they are very dissatisfied, dissatisfied or somewhat dissatisfied with the service they received. This compares to email or *MyEnquiries* in which 8% of respondents report dissatisfaction.

Figure 16 Satisfaction with Method of Contact



Source: Revenue analysis. Note: For each method of contact Telephone, Letter, Email or *MyEnquiries* and Calling in person, a total of 489, 152, 186 and 191 customers respectively indicate satisfaction levels.

3.5 Preferred Methods of Contact

Respondents were asked to indicate their preferred method for 12 selected reasons for contacting Revenue. The responses are not mutually exclusive.

The results presented in Table 2 show that the online channel is the preferred method of contact with Revenue for all purposes, typically followed by phone and then letter. Respondents have a strong preference for an online channel for accessing tax records and relatively weaker preference for responding to a Revenue enquiry (where it is about the

same as the preference for telephone). However, for particular contacts such as sending in tax returns, letter is important.

Table 2 Preferred Methods of Contact with Revenue

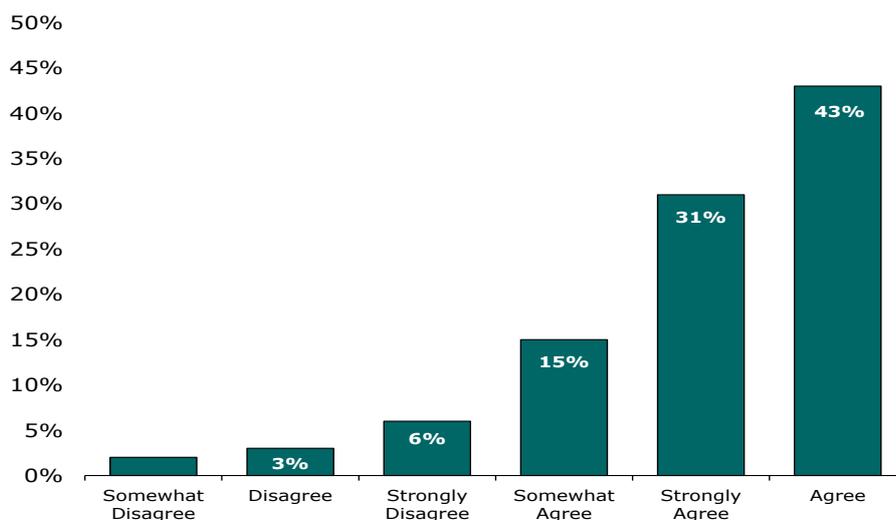
Contact Reasons	Online channel	Email or MyEnquiries	Letter	Telephone	Call in person
Accessing my tax record	48%	8%	13%	20%	11%
Tracking my correspondence	44%	12%	13%	24%	8%
Find information about my tax & entitlements	44%	7%	10%	25%	13%
Requesting a form	43%	10%	10%	28%	9%
Updating personal details	42%	9%	13%	24%	12%
Paying tax due to Revenue	39%	7%	24%	15%	15%
Sending in your tax return	37%	9%	31%	12%	11%
PAYE Balancing statement (P21)	36%	12%	13%	29%	10%
Claiming a repayment	35%	8%	18%	24%	14%
Claiming tax credits or reliefs	34%	9%	16%	27%	14%
Registering an employment	34%	9%	14%	29%	15%
Responding to Revenue enquiry	27%	14%	22%	26%	11%

Source: Revenue analysis. Note: The responses to individual contact reasons ranging from the categories 'Accessing tax records' to 'Responding to Revenue Enquiry' are 1,034, 1,021, 1,104, 1,181, 1,093, 992, 1,012, 1,087, 1,080, 1,128, 993 and 1,048. Responses are not mutually exclusive and may not sum to one.

3.6 Local Property Tax

Respondents were also asked whether they had contacted Revenue in the past 12 months regarding the Local Property Tax (LPT) via telephone. Of the 1,301 respondents, 763 replied to this question. Of these, 128 (17%) answer 'Yes' and 635 (83%) reply 'No', the remaining 565 respondents do not answer this question. Over 89% of respondents are satisfied with the service received when contacting Revenue by telephone in relation to LPT, while 11% disagree with the statement either by somewhat disagree, disagree or strongly disagree. It should be noted that for many calls to the LPT telephone service, these would have been dealt with, at least initially, by a call centre operated by a private company (under contract with Revenue).

Figure 17 Satisfaction with LPT Contact by Telephone



Source: Revenue analysis. Note: Only 128 customers report having contacted Revenue in relation to LPT via telephone in the past 12 months. Of these, 125 state their level of satisfaction.

3.7 Reasons for Dissatisfaction

The survey also asked, via an open-text box, if the respondent was dissatisfied in any way with Revenue’s customer service to indicate the reasons for this. Free text responses are difficult to quantify but the two most common categories raised relate to difficulties understanding tax credits and entitlements and to waiting times (and service provided) on the phones. Table 3 highlights some example responses.

Table 3 Selected Text Comments on Reasons for Dissatisfaction

'Can be very time consuming when I phone Revenue.'
'Too hard to contact. Opening times are not ideal.'
'There are too many forms to fill in.'
'Any letters that come out from Revenue are filled with so much jargon I haven't a clue if I'm paying enough tax or being taxed too much. All communications should be straight forward and easily to absorb - bring it back to basics and make it easy for Joe Bloggs to understand.'

4 Revenue's Online Services

4.1 Introduction

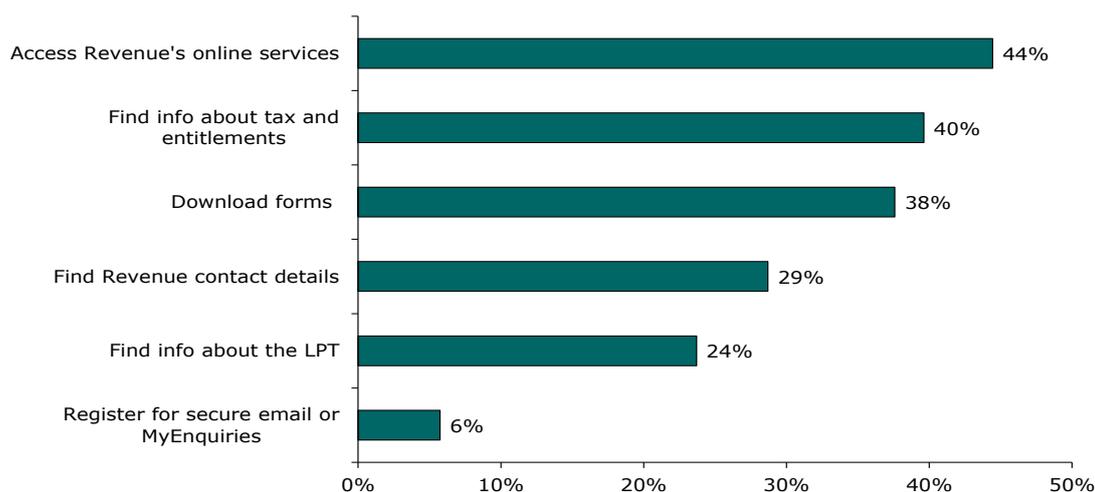
Of the many channels of contact and information Revenue provides, online service has become an increasingly effective mechanism for the provision of services to Revenue customers. These services not only include the interactive facilities through PAYE Anytime and the Revenue website but through email, Twitter and other online mechanisms for disseminating information.¹⁰

4.2 Revenue Website

The survey participants were asked "Have you accessed the Revenue.ie website in the past 12 months?" to which 540 (42%) answer yes. The following question then asks "What was the purpose of your visit to the Revenue.ie website?".

The responses are illustrated in Figure 18. 84% indicate that they accessed Revenue.ie for the purpose of either accessing Revenue's online services or to find out information about taxes and entitlements. 38% of respondents accessed Revenue.ie to download forms and leaflets and 29% accessed the site to find Revenue contact details. Only 24% of respondents accessed Revenue.ie in the past 12 months to find out information regarding LPT, while the least common reason (of those listed) for accessing Revenue.ie was to register for a secure email or *MyEnquiries*.

Figure 18 Purpose of Accessing Revenue Website



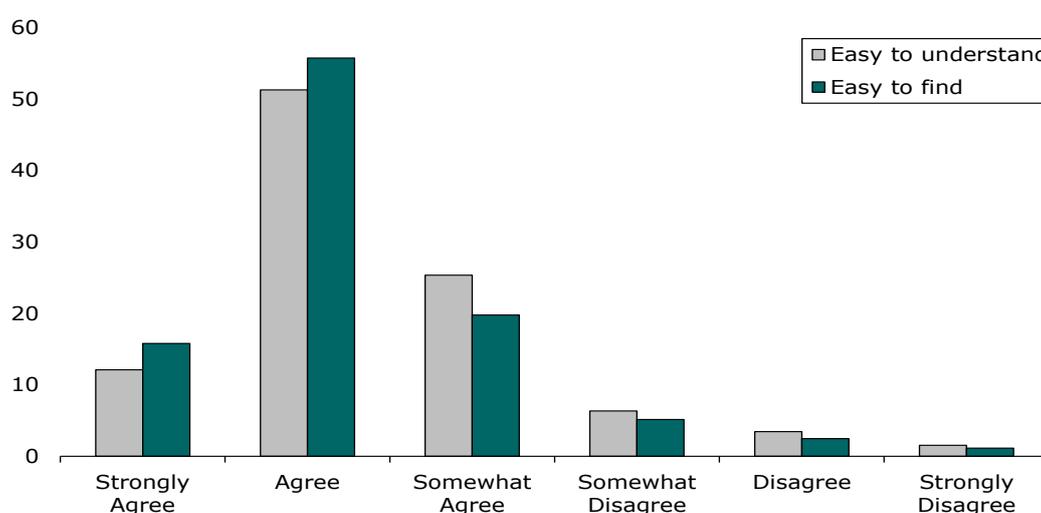
Source: Revenue analysis. Note: While only 540 customers replied yes to accessing the Revenue website, a total of 971 responses were received for this question as consumers ticked multiple categories. Responses for each category from 'Access Revenue's online services' to 'Register for secure email or MyEnquiries' are 240, 214, 203, 155, 128 and 31 respectively.

¹⁰ As noted in the previous section, the survey issued shortly after the new MyEnquiries tool launched and before the rollout of myAccount, hence the results at best partially reflect the views of customers of these services.

4.3 PAYE Information

Those surveyed were asked to rate their level of agreement with the following statements: "Information for PAYE taxpayers is easy to find on the Revenue.ie website" and "Information for PAYE taxpayers on the Revenue.ie website is easy to understand". The responses are illustrated in Figure 19. The results show that 92% of respondents agree to some degree that PAYE information is easy to find on Revenue.ie, while 88% of those who respond believe that PAYE information is easy to understand on Revenue.ie.

Figure 19 PAYE information is Easy to Find and Understand



Source: Revenue analysis. Note: A total of 526 responses are received for this question.

Figure 20 shows how the reasons for dissatisfaction have developed over time. The analysis is produced by grouping open-text responses related to dissatisfaction in each survey into categories. Grouping text categories in this way provides a quantitative assessment of respondents' views and opinions over time.

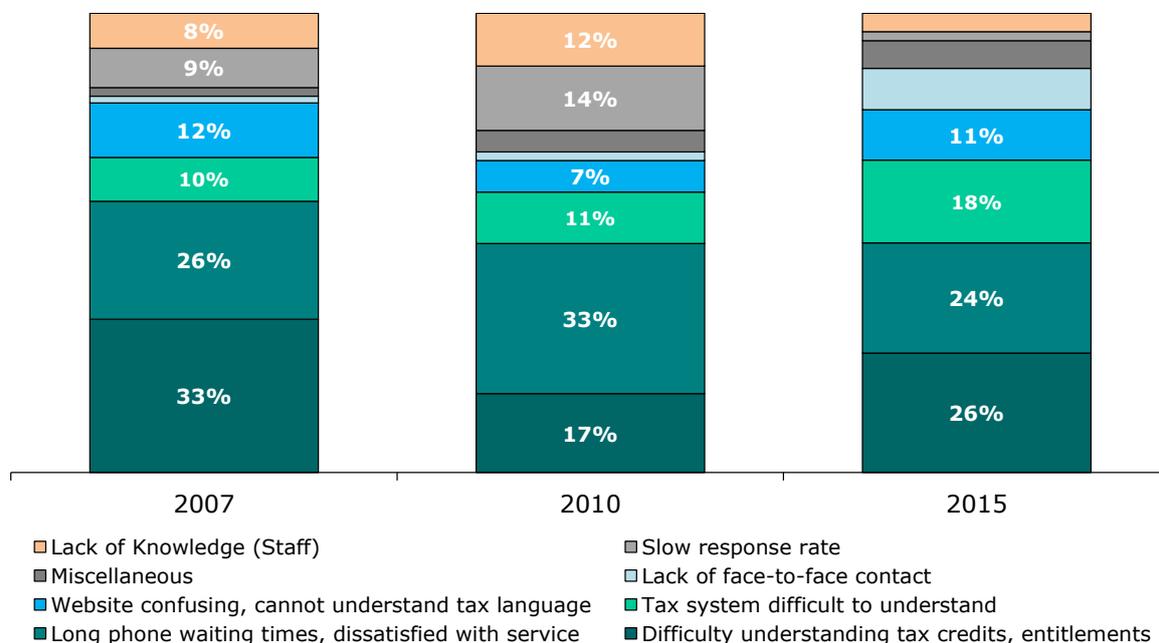
According to the results in 2015, 26% of dissatisfaction related comments are attributable to difficulties understanding tax credits and entitlements, 24% due to long phone wait times and 18% due to tax system being difficult to understand.¹¹

In previous surveys, 8 – 10% of dissatisfaction was associated with a lack of knowledge of staff while 9 – 14% was associated with slow response rates. These proportions have declined dramatically in 2015 to 4% and 2% respectively. The proportions commenting that long wait times are causing dissatisfaction have also declined from 33% in 2010 to

¹¹ While the question sought comments in relation to information on the Revenue website, some of the responses reference issues relating to the phone lines or face to face contact.

24% in 2015. Relatively higher proportions of respondents are indicating dissatisfaction in 2015 due to the tax system being difficult to understand.

Figure 20 Reasons for Dissatisfaction with PAYE Information



Source: Revenue analysis. Note: Response to these questions are 320, 210 and 203 for each of the years 2007, 2010 and 2015.

4.4 PAYE Anytime

One section of the survey focused in detail on PAYE Anytime, an online service for individuals who pay taxes under the PAYE system. PAYE Anytime is a secure and convenient way for people to manage their taxes online that offers Revenue customers a number of resources including: the facility to view tax records, claim tax credits, submit an annual tax return, declare additional information, reallocate credits between self and spouse and update personal information. Among the many benefits of this service are an immediate update of tax credits and the ability for people to manage their tax affairs in a secure and speedy manner free of charge.

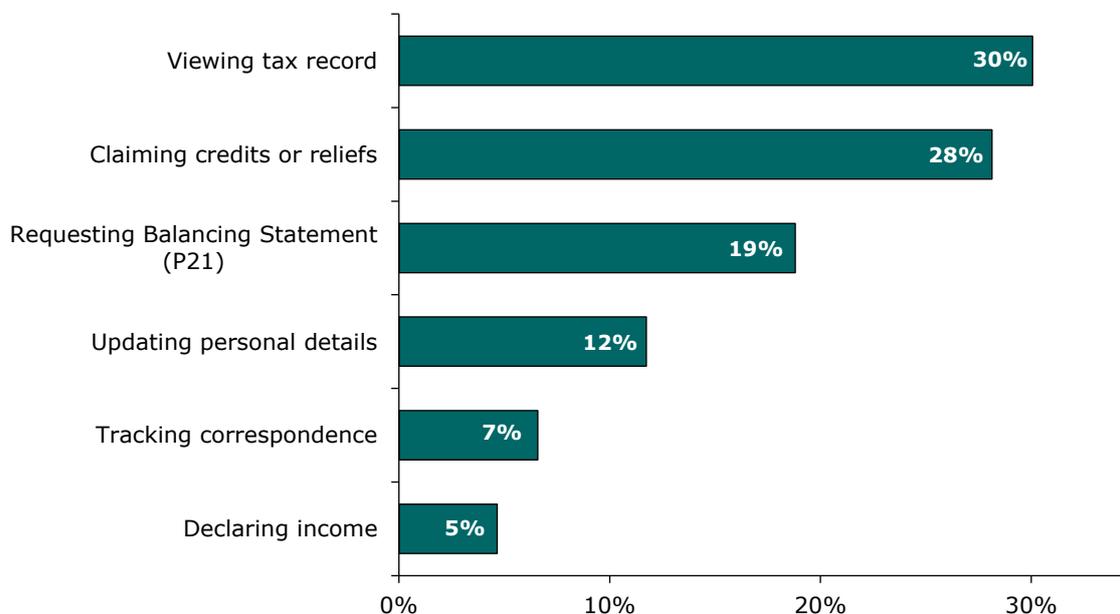
A total of 296 of those surveyed answer yes to having accessed PAYE Anytime in the past 12 months. Given that 1,272 (approximately 98% of those surveyed) answered this question, 23% of respondents accessed PAYE Anytime in the past 12 months.¹²

Figure 21 shows the reasons for accessing PAYE Anytime. Viewing tax records and claiming tax credits and reliefs are the most common reasons cited and represent 30%

¹² The survey did not ask about the eForm 12 application (for electronic filing of the Form 12 Return of Income), it should be noted that some users may not use PAYE Anytime but do use Form 12, these are not captured here.

and 28% of the responses respectively. The least frequent reasons (of those listed on the survey) for accessing PAYE Anytime are tracing correspondence and declaring income, which only represent 7% and 5% of stated cases.

Figure 21 Reasons for Using PAYE Anytime

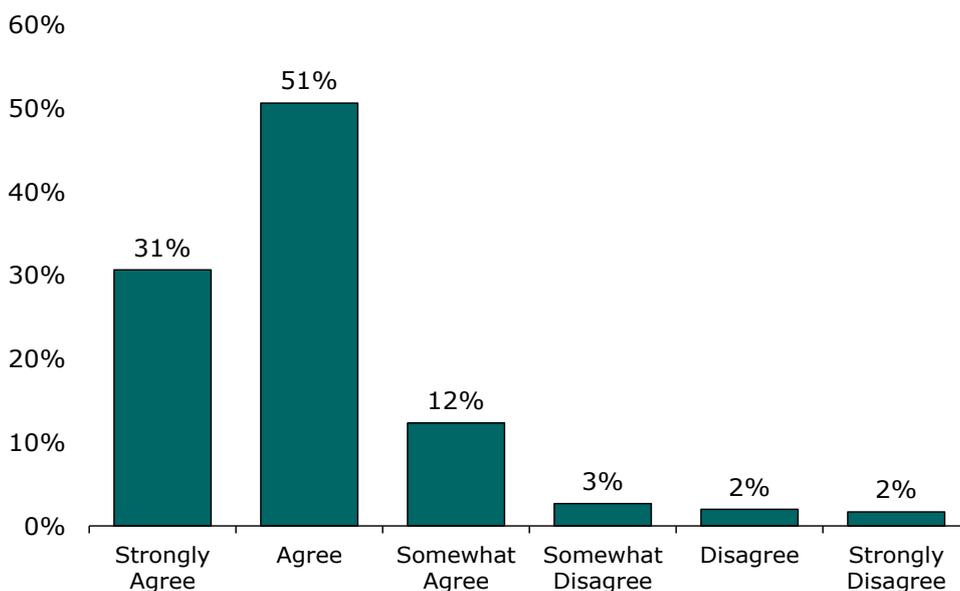


Source: Revenue analysis. Note: Percentages may not add to 100 as respondents select multiple reasons for contacting Revenue. A total of 622 responses are received for this question. Numbers of responses for each category from 'Viewing tax record' to 'Declaring Income' are 187, 175, 117, 73, 41 and 29 respectively.

In Figure 22, levels of satisfaction with PAYE Anytime are illustrated. 94% of users state they are satisfied to some degree with the service, either by agreeing, strongly agreeing or somewhat agreeing with the statement "*I am satisfied with the PAYE Anytime service*" while only 6% report to be unsatisfied with the service.

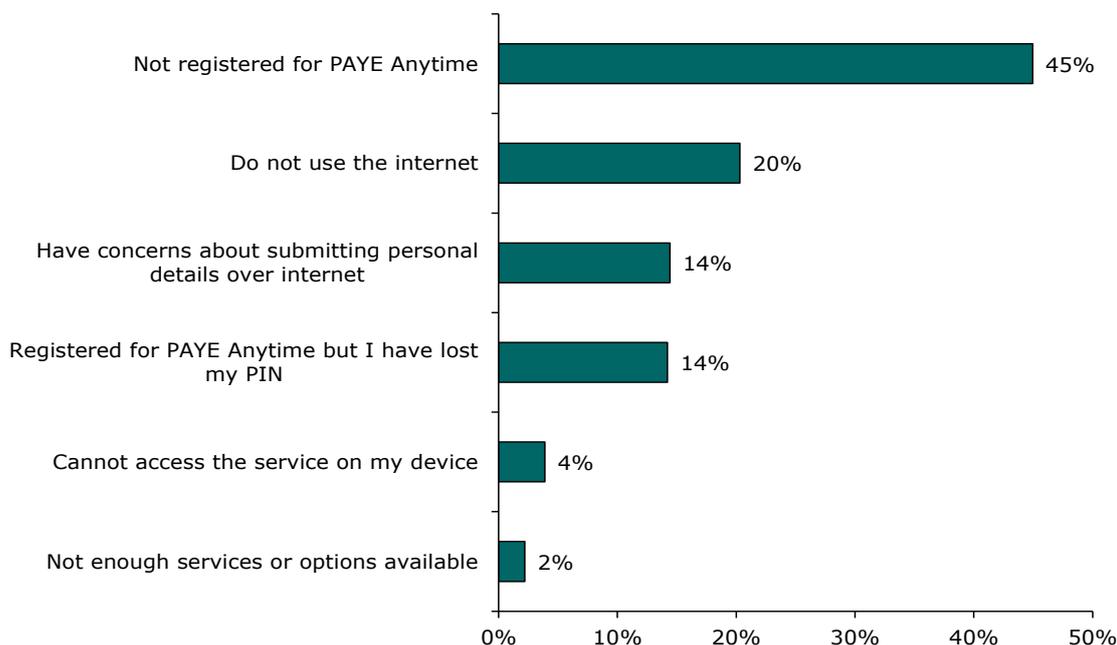
In terms of the reasons for not using PAYE Anytime as illustrated in Figure 23, over 45% of the respondents in this category cite not being registered as being the main reason. This is followed by 20% of respondents who do not use the internet and 14% who have concerns about submitting personal details over the internet. An additional 14% of respondents cite the loss of their PAYE Anytime pin for not using the service.

Figure 22 Satisfaction with PAYE Anytime



Source: Revenue analysis. Note: A total 296 respond to this question.

Figure 23 Reasons for Not Using PAYE Anytime



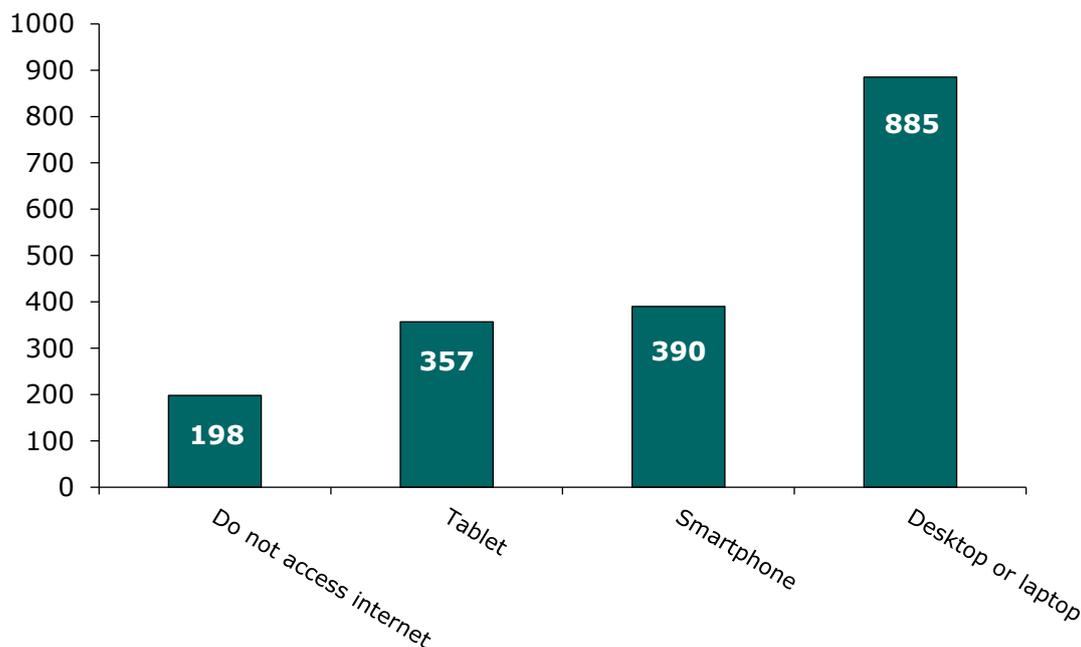
Source: Revenue analysis. Note: A total of 950 respond to this question, multiple responses are given too. In total, for each category ranging from 'Not registered for PAYE Anytime' to 'Not enough services or options available' 427,193,137,135,37 and 21 respectively respond.

4.5 Online Access and Use

The survey asked detailed questions on the use of social media, internet competencies and other online resources to contact Revenue as well as resources online that Revenue provides such as Twitter and the YouTube channel.

Survey participants were asked: "How do you use the internet? Please tick all that applies to you." The options included: On a desktop computer or laptop; On a tablet computer (e.g., iPad); On a smart phone; and "I do not access the internet". The most popular method used by the survey participants to access the internet is through a desktop computer or laptop, followed by smartphone and then tablet.

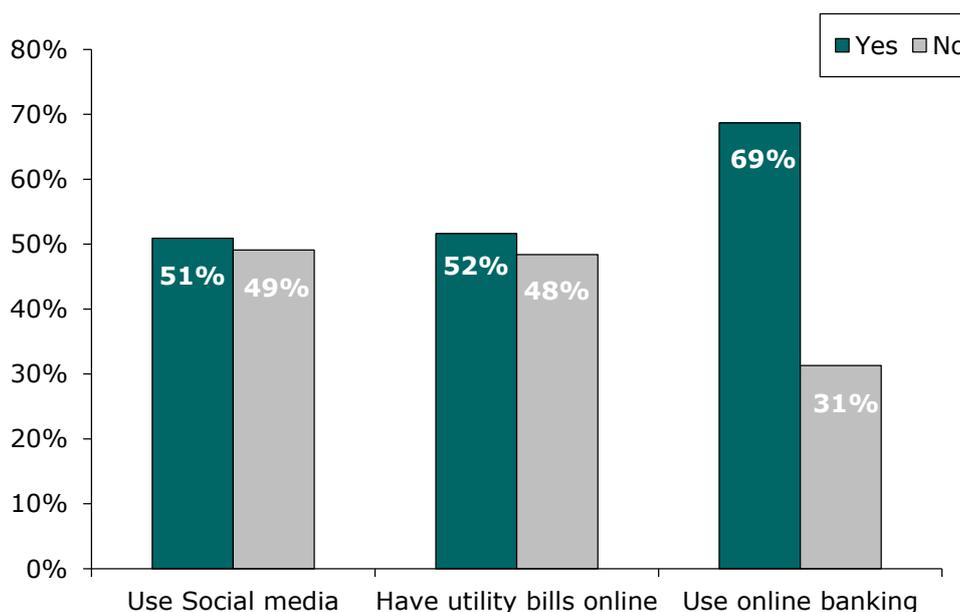
Figure 24 Internet Access and Use



Source: Revenue analysis. Note: Multiple response categories per customer are included. A total of 1,830 are recorded.

Approximately half of those surveyed use social media and pay utility bills online, while 69% of those of responding use online banking. These are illustrated in Figure 25.

Participants were asked whether or not they were aware that Revenue operates both a Twitter account and a YouTube channel. 93% of respondents are not aware of the Revenue twitter account, while 95% are not aware of the Revenue YouTube channel.

Figure 25 Social Media and Online Resources

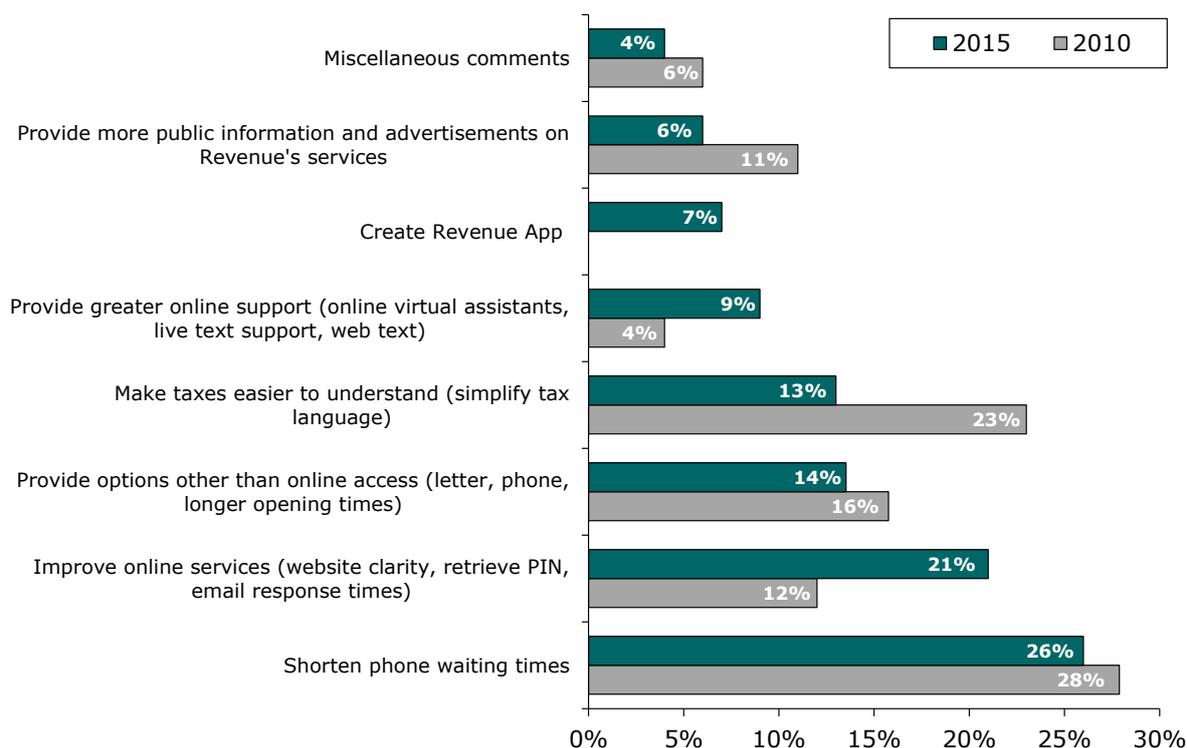
Source: Revenue analysis. Note: For each category a total of 1,269, 1,234 and 1,249 responses are recorded.

4.6 Service Improvements

The survey also asked, via an open-text box, for suggestion for service improvements. Figure 26 shows trends in suggestions for service improvements. The analysis is produced by grouping open-text responses into categories for the 2010 and 2015 PAYE Surveys. Grouping text categories in this way provides a quantitative assessment of respondents' views and opinions over time. According to the results, the most frequently cited service improvements in 2015 relate to shortening phone waiting times and improving online services. With regard to trends since 2010, the suggestions have increased in relation to improving online services (email response times), providing greater online support (virtual assistants) and creating a Revenue app for customers. Suggestions related to making taxes easier to understand have declined sharply compared to 2010, which is somewhat surprising given higher dissatisfaction noted in Section 3.7 regarding the same issue.

Revenue is making progress in a number of the areas suggested for improvement. For example, the use of webchat or development of an App are under consideration or already being rolled out. Other suggestions will be considered.

Figure 26 Suggestions for Service Improvement



Source: Revenue analysis. Notes: Grouped text categories sum to 100% in each year. Number of responses for each category 'Miscellaneous comments' to 'Shorten phone waiting times' for 2015 are 39,6,11,29,22, 27 and 36; for 2010 numbers of responses for each category are 43, 11,0,0,42,8,10 and 51 respectively.

To complement the quantitative approach to viewing comments, a selection of comments related to service improvements is presented in Table 4.

Table 4 Selected Text Comments on Suggested Service Improvements

'12 hour response time to online queries.'

'Use simple english not tax language.'

'Update PAYE anytime for Apple MAC and iPad.'

'When using on line services it would be useful when emails are sent to clients that a mobile telephone message be sent to clients phone to alert them.'

5 Using Personalisation to Improve Response Rates

5.1 Introduction

As part of the survey issue, a randomised control trial (RCT) was conducted to test the impact of personalisation on response rates. Previous research by Revenue (SME Survey 2013) has shown that response rates to surveys can be significantly enhanced if surveys are accompanied by a personalised note.¹³

In this survey, 500 respondents were randomly selected to receive a personalised salutation (for example, 'Dear Mr. O'Connor') in their cover letter. The remaining 4,500 taxpayers received the standard salutation, 'Dear Customer'.¹⁴ Statistical testing was undertaken post randomisation to ensure that the distribution of characteristics across the groups is not statistically different.

5.2 Results

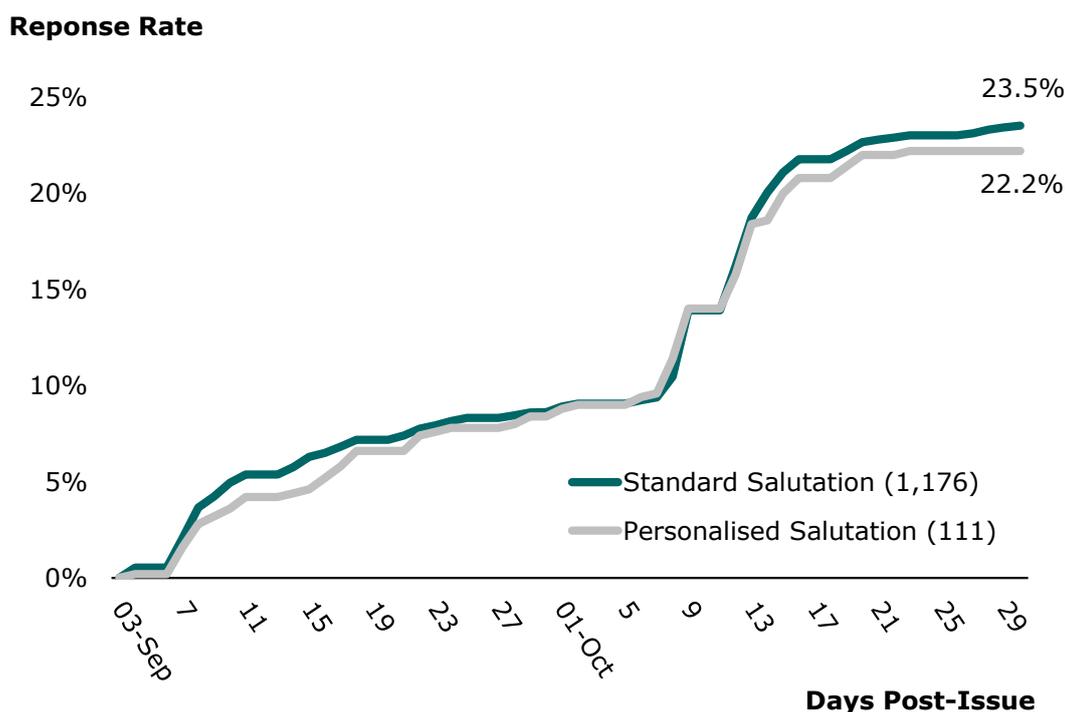
Figure 27 shows the postal response rates by day starting 1st September. According to the results, there is no statistically significant difference observed in response rates between the two groups. The response rate is almost identical over the period.

The most striking impact on response rates is the reminder letter issued on the 30th September, which dramatically increased response rates. This resulted, at least in part, due to a number of important changes made to the letter following the relatively low initial response rate. These included drafting a more straightforward letter and issuing the letter on better quality headed paper.

¹³ Available here: <http://www.revenue.ie/en/about/publications/survey-reports.html>.

¹⁴ As reminder letters issued to customers who had not responded to the initial invitation to complete the survey, anyone who had received a personalised initial letter also received a personalised reminder letter.

Figure 27 Response Rates, Standard and Personalised



Source: Revenue analysis.

5.3 Discussion

Based on the research, the main result is that there is no observable difference in response rates among PAYE taxpayers arising from personalised salutations.

The finding differs sharply from the aforementioned personalisation RCT in Revenue’s previous SME Survey (2013), which sampled SME rather than PAYE taxpayers. In that case, after the first 15 days; the response rate was 36.0% in the personalised treatment group compared with 19.2% in the control group. However, compared to personalising the name on the covering letter only, the SME survey RCT involved multiple elements of personalisation including attaching a signed handwritten yellow post-it note to survey packs, thanking the survey participant and requesting completion.

The combined findings indicate that personalisation may only be effective at increasing engagement when multiple elements of personalisation are applied simultaneously.¹⁵

¹⁵ A secondary finding is that, based on the appreciable rise in response rates following the reminder letter issue, it may be that more straightforward language and an improved quality of headed paper are impacting on response rates. However, these results were not obtained in a RCT trial setting, and are suggestive rather than conclusive.

6 Cluster Analysis

6.1 Introduction

This section presents the results of an initial cluster analysis. The analysis provides a view of the PAYE population based on statistical classification techniques. It allows for links between multiple responses and provides identifiable taxpayer segments, which can be used to better target customer service, such as marketing and education campaigns. Broadly, cluster analysis can assist Revenue in answering questions like: who to help, who to thank, who to educate, who to reassure and who to target.

6.2 Methodology

Cluster analysis is an unsupervised segmentation technique that seeks to identify and classify groupings of cases which have relatively homogenous features within groups but which are relatively heterogeneous between groups. The cases in one group are 'closer' to each other than they are to the cases in other groups, where closeness is measured depending on the techniques used.

The results represent an unsupervised natural characterisation of the responses to the survey using a number of discriminatory factors were used including the taxpayers age, income, and gender and satisfaction levels with Revenue. For the purposes of the cluster analysis, some missing values have been interpolated or dropped so the proportions may not correspond to previous analysis in the report.

According to the analysis, six distinct clusters are identified from 1,168 taxpayers who, while sharing similar properties, can be separated from the other segments by a number of features.¹⁶

The clusters identified are as follows (number of taxpayers in each cluster in brackets):

- ❑ **Cluster 1 (149):** Younger, evenly split by gender, low income and tax, part-time, high contact with Revenue.
- ❑ **Cluster 2 (278):** Middle-aged and female, high income and tax, full-time, moderate satisfaction with Revenue.
- ❑ **Cluster 3 (194):** Middle-aged and male, very high income and tax, full-time, mostly in Dublin area, high satisfaction and high level of contact with Revenue
- ❑ **Cluster 4 (250):** Older females, lower income and tax, mostly outside Dublin, high satisfaction with service but low levels of contact.

¹⁶ Note that a case belonging to a particular segment may not display all the features of that segment

- ❑ **Cluster 5 (225):** Older males, middle income and tax, vast majority outside Dublin, high satisfaction with service but low levels of contact.
- ❑ **Cluster 6 (72):** Older, mostly female but some males, middle incomes and tax, multiple jobs, mostly outside Dublin, low satisfaction with Revenue and very high contact with Revenue.

Table 5 Summary of Cluster Analysis

Cluster	Age	Female	Annual Income	Tax	Jobs	Weeks Worked	% Dublin	Satisfied	Contact
1	32	55%	14,357	625	1.6	42	32%	63%	67%
2	43	100%	40,880	7,240	1.1	51	31%	64%	63%
3	46	0%	57,566	12,656	1.1	52	41%	68%	66%
4	51	100%	22,459	2,086	1.1	50	32%	66%	56%
5	52	0%	26,991	2,642	1.1	50	22%	64%	56%
6	54	71%	31,763	4,470	2.6	90	21%	60%	72%

Source: Revenue analysis.

The above represents a preliminary cluster analysis. It may be expanded if deemed useful for Revenue's customer service programmes.

7 Conclusion

7.1 Summary and Discussion

Revenue is operating in an ever changing environment with evolving expectations from our customers. This demands constant innovation to deliver further improvements in customer service, with an emphasis on using the most effective business channels to boost voluntary compliance, improve efficiency and enhance the customer experience.

Revenue places great value on the views of our customers. Further, understanding taxpayer attitudes to Revenue and to taxation presents an important insight into their compliance behaviour and their contacts with us. For these reasons, Revenue has conducted a series of customer surveys over the last decade.

The responses to the PAYE 2015 survey show that Revenue's customer service levels remain strong and that our new initiatives are being positively received.

Satisfaction with Revenue among the PAYE taxpayer population remains high (91%) and has been remarkably stable since 2007, despite dramatic changes in the economy over the period. Other results, such as the 53% of respondents that agree or strongly agree Revenue explains tax credits and entitlements in a way they can understand is up compared to 41% for the same question in 2007. This suggests a significant improvement communication with PAYE taxpayers over the period.

In previous surveys, 8 – 10% of dissatisfaction reported was associated with a lack of knowledge of Revenue staff while 9 – 14% was associated with slow response rates. These proportions have declined dramatically in 2015 to 4% and 2% respectively. The proportions commenting that long wait times are causing dissatisfaction have also declined from 33% in 2010 to 24% in 2015.

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

7.2 Acknowledgements

Revenue would like to acknowledge and thank all those who responded to the survey, without whom the survey would not have been possible. We would also like to thank Revenue staff who provided invaluable input throughout the survey process. Ciaran Pringle and Ken Monaghan, in the Communications team, provided expertise on survey design and logistics, colleagues in the Revenue Print Centre, Cleo O'Beirne in ICTL Division designed the online survey and Jonathan Grant and colleagues in Planning Division who drafted the original survey questionnaire. We also thank all staff who volunteered to assist with the data input.

Appendix

Cover Letters

Standard Cover Letter

1st September 2015

PAYE Customer Survey

Dear Customer,

As a PAYE taxpayer you may need to do business with Revenue from time to time. We would like you to help us to identify new and better ways of serving you and to improve the quality of the service we provide all of our PAYE customers.

You can do this by participating in a survey designed to find out what a random sample of PAYE customers think about the way we deliver service and provide information. The survey should take around ten minutes to complete.

Your response will be kept strictly confidential and will be used for our research purposes only. A report documenting the overall findings of the survey will be published at a later date.

The survey can be completed online at: <https://www.surveymonkey.com/s/PAYE2015>.

If you prefer, you can fill out the enclosed survey form and return it to us in the enclosed Freepost envelope.

Your response should be submitted by Wednesday 14th October.

To find out more or to clarify any aspect of the survey, please contact surveys@revenue.ie.

Thank you for your assistance.

Yours sincerely,

*Keith Walsh
Principal Officer*

Personalised Cover Letter

1st September 2015

PAYE Customer Survey

Dear Mr SMITH,

As a PAYE taxpayer you may need to do business with Revenue from time to time. We would like you to help us to identify new and better ways of serving you and to improve the quality of the service we provide all of our PAYE customers.

You can do this by participating in a survey designed to find out what a random sample of PAYE customers think about the way we deliver service and provide information. The survey should take around ten minutes to complete.

Your response will be kept strictly confidential and will be used for our research purposes only. A report documenting the overall findings of the survey will be published at a later date.

The survey can be completed online at: <https://www.surveymonkey.com/s/PAYE2015>.

If you prefer, you can fill out the enclosed survey form and return it to us in the enclosed Freepost envelope.

Your response should be submitted by Wednesday 14th October.

To find out more or to clarify any aspect of the survey, please contact surveys@revenue.ie.

Thank you for your assistance.

Yours sincerely,

*Keith Walsh
Principal Officer*

Reminder Letter

30th September 2015

PAYE Customer Survey-Reminder (due 14th October)

Dear Customer,

I recently wrote inviting you to participate in our PAYE Customer Survey. A large number of responses have already been received. The purpose of the survey is to improve the quality of the service we provide to PAYE Customers.

You can complete the survey online at: www.revenue.ie/go/151/.

Alternatively, you can fill out the enclosed survey form and return it to us in the enclosed Freepost envelope.

The survey should take no more than ten minutes to complete.

The closing date for responses is Wednesday 14th October 2015. Your response will be kept strictly confidential and will be used for research purposes only.

If you have already completed and submitted the survey, thank you for taking the time to let us know your views.

Yours faithfully,

*Keith Walsh
Principal Officer*

Survey Number:

Survey Form (4 Pages)

Survey for PAYE Customers



Revenue
Cinn agus Caisín na hÉireann
Irish Tax and Customs

We want to know what you think of our customer service. By completing this survey you will help us to improve the quality of the service we provide to all of our PAYE customers and to identify new and better ways of serving you. Your response will be kept strictly confidential and will be used for research purposes only

Part 1: Customer Contact

1. If you contacted Revenue in the last 12 months, how many times did you use the following methods of contact? Please tick the appropriate boxes.

	Didn't Use	Once	2 to 3 Times	4 to 6 Times	More than 6 times
Telephone	<input type="checkbox"/>				
Letter	<input type="checkbox"/>				
Email or MyEnquiries	<input type="checkbox"/>				
Calling in person to a Revenue Public Office	<input type="checkbox"/>				

If you did not contact Revenue using these methods, please proceed to Question 6.

2. For each method of contact you used in the last 12 months, please rate your satisfaction with the

	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied
Telephone	<input type="checkbox"/>					
Letter	<input type="checkbox"/>					
Email or MyEnquiries	<input type="checkbox"/>					
Calling in person to a Revenue Public Office	<input type="checkbox"/>					

3. If you contacted Revenue in the last 12 months using any of the four methods above, please state the reason for your contact. Please tick all that apply to you.

- | | | | |
|---|--------------------------|------------------------------|--------------------------|
| Claiming my tax credits or reliefs | <input type="checkbox"/> | Paying tax due to Revenue | <input type="checkbox"/> |
| Sending in my tax return form | <input type="checkbox"/> | Claiming a tax refund | <input type="checkbox"/> |
| Requesting a PAYE Balancing Statement (P21) | <input type="checkbox"/> | Registering an employment | <input type="checkbox"/> |
| Updating my personal details | <input type="checkbox"/> | Requesting a form | <input type="checkbox"/> |
| Getting information about Local Property Tax | <input type="checkbox"/> | Paying my Local Property Tax | <input type="checkbox"/> |
| Getting information about PAYE or the Universal Social Charge | | | <input type="checkbox"/> |
| Other (Please specify) _____ | | | |

4. In the past 12 months, have you contacted Revenue by telephone about the Local Property Tax?

Yes No

If you answer No to Question 4, please proceed to Question 6.

5. I was satisfied with the service I received when I contacted Revenue by telephone about the Local Property Tax.

Strongly Agree Agree Somewhat Agree Somewhat Disagree Disagree Strongly Disagree

TrackingNo

Page 1 of 4

Please turn page over →

Part 2: Revenue’s online services

6. Have you accessed the Revenue.ie website in the last 12 months?

Yes No

If you answer No to Question 6, please proceed to Question 11.

7. What was the purpose of your visit to the Revenue.ie website? Please tick all that apply to you.

- To find Revenue contact details To find information about my tax and entitlements
- To download forms and leaflets To find information about the Local Property Tax
- To access Revenue’s online services To register for secure email or MyEnquiries
- Other (Please specify) _____

8. Information for PAYE taxpayers is easy to find on the Revenue.ie website.

Strongly Agree Agree Somewhat Agree Somewhat Disagree Disagree Strongly Disagree

9. Information for PAYE taxpayers on the Revenue.ie website is easy to understand.

Strongly Agree Agree Somewhat Agree Somewhat Disagree Disagree Strongly Disagree

10. If you disagree in any way with the statements at Question 8 or Question 9, please tell us why.

11. Other than Revenue.ie, what other source(s) or resource(s) do you use when you have a query about your tax? Please tick all that apply to you.

- Citizens information services Internet discussion forums
- Search engines Tax agents/accountants
- My employer Friends or family
- Other (Please specify) _____

12. PAYE Anytime is Revenue’s online service for employees. Have you accessed PAYE Anytime in the last 12 months?

Yes No

If you answer No to Question 12, please proceed to Question 16.

13. If you accessed PAYE Anytime in the last 12 months, please state the reason(s) for your use of the service. Please tick all that apply to you.

- Viewing my tax record Updating my personal details
- Claiming my tax credits or reliefs Requesting a PAYE Balancing Statement (P21)
- Declaring my income Tracking my correspondence
- Other (Please specify) _____

14. I am satisfied with the PAYE Anytime service.

Strongly Agree Agree Somewhat Agree Somewhat Disagree Disagree Strongly Disagree

15. If you disagree with the statement at Question 14, please tell us why.



16. If you did not use PAYE Anytime in the last 12 months, please tick all the reasons that apply to you.

- I am not registered for PAYE Anytime I am registered for PAYE Anytime but I have lost my PIN
- I have concerns about submitting personal details over the internet There are not enough services or options available
- I cannot access the service on my device I do not use the internet
- Other (Please specify) _____

Part 3: Understanding your preferred method of contact with Revenue

17. Please indicate your preferred method of contact with Revenue. Please choose one preferred method for each of the contact reasons.

	Online channel	Email or MyEnquiries	Letter	Telephone	Call in person
Requesting a form	<input type="checkbox"/>				
Requesting a PAYE Balancing Statement (P21)	<input type="checkbox"/>				
Claiming my tax credits or reliefs	<input type="checkbox"/>				
Updating my personal details	<input type="checkbox"/>				
Registering an employment	<input type="checkbox"/>				
Claiming a repayment	<input type="checkbox"/>				
Tracking my correspondence	<input type="checkbox"/>				
Sending in my tax return	<input type="checkbox"/>				
Paying tax due to Revenue	<input type="checkbox"/>				
Responding to a Revenue enquiry	<input type="checkbox"/>				
Accessing my tax record	<input type="checkbox"/>				
Find information about my tax and entitlements	<input type="checkbox"/>				

18. How do you access the internet? Please tick all that apply to you.

- On a desktop computer or a laptop On a smartphone
- On a tablet computer (e.g. iPad) I do not access the internet

19. Do you:

- | | Yes | No |
|--|--------------------------|--------------------------|
| Have a social media account (Facebook, Twitter, etc.)? | <input type="checkbox"/> | <input type="checkbox"/> |
| Manage your utility bills online? | <input type="checkbox"/> | <input type="checkbox"/> |
| Use online banking? | <input type="checkbox"/> | <input type="checkbox"/> |

20. Are you aware that Revenue operates:

- | | Yes | No |
|-------------------|--------------------------|--------------------------|
| A Twitter account | <input type="checkbox"/> | <input type="checkbox"/> |
| A Youtube channel | <input type="checkbox"/> | <input type="checkbox"/> |

TrackingNo

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Please turn page over →

21. If you would like to suggest one service improvement or additional service (including electronic or online service) that Revenue could provide, please do so below.

Part 4: Customer Satisfaction

22. Revenue explains my tax credit and other entitlements in a way that I can understand.

Strongly Agree Agree Somewhat Agree Somewhat Disagree Disagree Strongly Disagree

23. It is easy for me to claim tax refunds, my tax credits and other entitlements from Revenue.

Strongly Agree Agree Somewhat Agree Somewhat Disagree Disagree Strongly Disagree

24. I am satisfied with the overall service I get from Revenue.

Strongly Agree Agree Somewhat Agree Somewhat Disagree Disagree Strongly Disagree

25. If you are dissatisfied in any way with the service you get from Revenue, please tell us the reason(s) for your dissatisfaction.

26. Revenue administers the tax system fairly.

Strongly Agree Agree Somewhat Agree Somewhat Disagree Disagree Strongly Disagree

27. Revenue is efficient.

Strongly Agree Agree Somewhat Agree Somewhat Disagree Disagree Strongly Disagree

28. Revenue is able to detect people not paying the right amount of tax.

Strongly Agree Agree Somewhat Agree Somewhat Disagree Disagree Strongly Disagree

29. If I wanted to report fraud or other illegal activity to Revenue I would know how to do so.

Strongly Agree Agree Somewhat Agree Somewhat Disagree Disagree Strongly Disagree

There are some additional questions we would like you to answer to help us with our survey.

30. What gender are you?

Male Female

31. What age category are you?

16-25 26-33 34-44
45-55 56-66 Over 66

32. Highest education level completed:

Primary Third Level
Secondary

**Thank you for taking the time to complete this survey.
Please return your completed survey using the enclosed freepost envelope.**

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