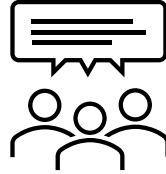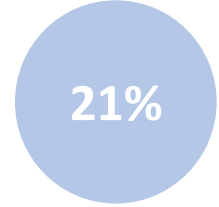# Survey of PAYE Customers 2023

Online Survey

3,275 Responses

21%

Response Rate

Key insights

Satisfied or very satisfied with Revenue customer service

72%

Interacted with Revenue in last 12 months

70%

Trust Revenue keeps their information secure

96%

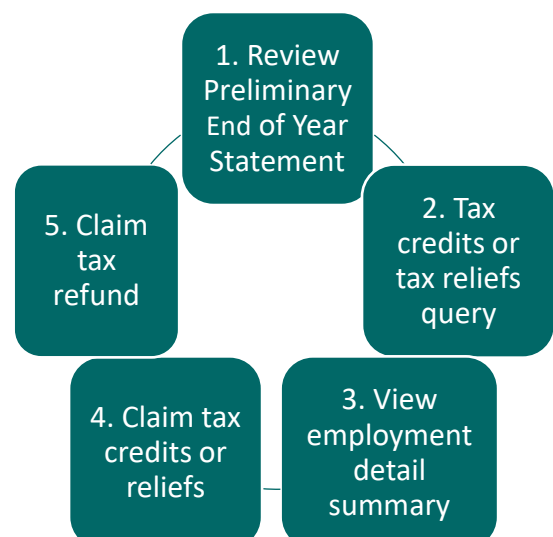## Online access

Have used myAccount

76%

Top 5 reasons to engage with Revenue

1. Review Preliminary End of Year Statement

2. Tax credits or tax reliefs query

3. View employment detail summary

4. Claim tax credits or reliefs

5. Claim tax refund

Revenue thanks all those who participated in the survey. Without your time and effort, the survey and this report would not be possible. The responses and feedback will assist Revenue to continue to provide the best possible service to all taxpayers.

Report Summary

The PAYE Customer Survey 2023 represents a continuation of Revenue's established practice of engaging with customers to gather information on their views and experiences of dealing with Revenue. This engagement plays an important role in ensuring customers' needs are being met and in identifying potential areas where Revenue services could be adapted and improved.

The PAYE Customer Survey was conducted over a six-week period between March and May 2023. Over 3,000 respondents from a random sample of customers responded to the survey which ensures the findings of the report are representative of the PAYE population.

Satisfaction

A high proportion of survey respondents (i.e. 72 per cent) were either satisfied or very satisfied with Revenue and the services provided. Customers in older age categories, people who engaged more frequently, and those with higher earnings, tended to indicate a higher level of satisfaction.

This is a noteworthy finding in the context of accelerated digitalisation across society with growing consumer expectations on the availability of services through multiple channels and at times that suit them. Revenue has continued to evolve and invest in response to customer's changing needs. 29 per cent of respondents reported an improvement in Revenue's customer services in the previous 12 months.

The improvement in services has helped maintain the high level of customer satisfaction which is comparable to previous customer survey findings. However, to the extent that satisfaction for younger and lower income customers is relatively lower further consideration could be given to investigate how their tax administration needs could be better met.

Engagement

Close to 70 per cent of survey respondents indicate that they have interacted with Revenue in the last 12 months. Survey findings show that respondents primarily engaged with Revenue using its online services. Revenue.ie (used by 62 per cent) and myAccount (47 per cent) were the most prominent channels of engagement. 42 per cent engaged with MyEnquiries or ROS. These methods of interaction were used by a greater

share of customers, and more often, compared to engagement by telephone (27 per cent), and in-person office appointments (7 per cent).

The most prominent reasons customers engaged with Revenue in the previous 12 months were to review their Preliminary End of Year Statement (PEOYS) (73 per cent), to enquire about tax credits or tax reliefs (67 per cent), to view their employment detail summary (65 per cent), to claim tax credits or reliefs (56 per cent), and to claim a tax refund (56 per cent). The declaration of additional sources of income, Covid-19 wage subsidy scheme queries and employer payment scheme enquiries were selected less frequently but still represented over 13 per cent of customers' responses respectively.

For the 30 per cent of respondents who did not engage with Revenue, many indicated they did not know how to engage with Revenue or they were unaware of the services available. It is anticipated that Revenue's public information campaign for PAYE taxpayers launched in January 2024 will support the future interaction with non-engagers. The information campaign sought to raise awareness about the range of tax credits and reliefs available, and how to claim them.

myAccount

One of the key tenets of Revenue's response (and the public service more generally) to the growing digital economy is to invest in and support customers' transition to greater engagement with online services. This approach is quite appropriate as digital technologies are leading to a fundamental shift in how the economy operates including how customers manage their tax affairs.

76 per cent of respondents have used myAccount to access Revenue's services online at some point (this usage rate does not refer to a specific time period such as the most recent 12 months). This result reflects well on customers' transition to online engagement with Revenue. Survey findings suggest that further targeted promotion of myAccount and its services will continue to support this trend. Many customers knew they could, for instance, update personal information, file a return and claim tax credits. However, they were less aware about the options to update pension information or to share their summary employment details with third parties. In addition, awareness of real time tax credits also varied, ranging from 71 per cent who knew about health expenses to 39 per cent in the case of nursing home expenses. Tax credit awareness appears to be linked to the stage of life a person is at and the likelihood of having incurred a qualifying expense.

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Analysis of key attributes of myAccount also reveals potential areas for consideration to further encourage current and new customers to engage with Revenue's online services. Most users were satisfied or very satisfied with the registration process (70 per cent), the ease of accessing the service (72 per cent), and the privacy and security with which their data were managed (81 per cent). However, customers' satisfaction was close to 55 per cent for their experience of navigating myAccount, the clarity of the information they received, and the timeliness of the responses. By comparison, higher satisfaction ratings were reported for clarity and timeliness of service delivery among telephone users and those who had in-person appointments.

Many customers who did not use myAccount indicated it was difficult to find or use. Within the cohort of non-users, 41 per cent of these were unable to set up myAccount, 22 per cent had lost their login details and could not retrieve them and 13 per cent found it too inconvenient to use their mobile to complete the login process. 41 per cent of the customers who did not use myAccount preferred to interact with Revenue through other methods. Many customers in this cohort had encountered difficulties with using myAccount previously. However, engagement through other contact methods can play an important complementary role in supporting customers' switch to online services. 56 per cent of telephone users, for example, were satisfied with the advice they received on switching to online services.

Communication

While potential actions to increase awareness in certain areas have been identified, it is important to ensure the right forms of communication are being employed to effectively connect with PAYE customers. Survey analysis demonstrates that notifications on myAccount/myEnquiries, followed by letter, and radio, were the main sources through which respondents had seen or heard Revenue communication in the last 12 months. Respondents indicated that myEnquiries and the telephone were the most preferred channels for two-way correspondence with Revenue. However, younger age categories appear to be more open to the use of social media compared to those in older age categories.

Trust

People's trust in Revenue and how it administers the tax system including the management and protection of personal information is an issue that is very important for Revenue. Trust in public institutions is crucial in ensuring public policies and their administration are accepted by the public, in turn enabling their effective delivery. The evolution of the digital economy and the increased threat of cyber-attacks has

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heightened this challenge. The report findings show the vast majority of PAYE customers trust that Revenue protects their information (96 per cent) and believe they are treated fairly (92 per cent). While this finding is welcome, it is certainly important to remain cognisant of the views of the small minority who disagree or strongly disagree, and to consider ways in which to continue to build confidence and trust in Revenue.

Tax Literacy and Knowledge

People's understanding and knowledge of the tax system is important for correctly managing their tax affairs. A set of questions used to assess PAYE customers' practical tax knowledge reveals most PAYE customers actively monitor the income and transfers they receive. 85 per cent checked their payslips, social welfare statements, or pension statements. 75 per cent knew the highest rate of Income tax and USC they pay. 85 per cent were aware of the taxes they are obliged to pay. 81 per cent knew how to inform Revenue of other sources of income they received. However, this implies that 19 per cent of respondents did not know or were somewhat unsure on they how would engage with Revenue in respect of additional income.

30 per cent were unsure of all the tax credits and reliefs they could claim, and 22 per cent indicated they struggle to complete tax credit or relief claim forms. These findings are relevant in understanding the proportion of the many tax credits and reliefs that go unclaimed each year by PAYE customers and highlights the importance of continued engagement with them to raise awareness.

Sourcing the correct tax information plays an important role in developing customers' tax knowledge and building their confidence in managing their tax affairs. Revenue.ie and Citizens Information were considered by PAYE customers to provide the most useful information. The least useful source was social media followed by mainstream media.

Tax Agents

The report also assesses the extent to which PAYE customers engage with tax agents and their motivation for employing them to manage their tax affairs. 18 per cent of respondents reported using a tax agent. They identified many reasons for employing an agent, with the main explanations including a fear of making a mistake in the preparation and management of their tax affairs, to save time, out of convenience, or because they find tax complicated. These results emphasise the importance of communicating with PAYE customers about the tax information and support services Revenue provides. Such action better enables those with knowledge gaps or limited confidence in managing their affairs to engage directly with Revenue.

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1. Introduction and Survey Methodology

1.1 Motivation

The purpose of this survey is to gather information on the experiences and views of PAYE customers to determine how well Revenue's current services meet their needs. The PAYE customer population represents Revenue's largest customer base. PAYE customers include people across the income and age distribution who are in employment, are social welfare recipients or are public or private pension recipients. It is important to understand how the reasons for interacting with Revenue and the services required vary within the population.

The remainder of this section outlines the survey design and methodology, while subsequent sections summarise the responses to the survey. detailed

1.2 Issuing the Survey

An email inviting 10,000 randomly selected PAYE customers to participate in the survey was issued at 8.30am on 27th March 2023.[1] The deadline for the submission of responses was 6th May 2023. The email informed taxpayers of the purpose of the survey and that all responses were confidential and for research purposes only. To further allay any concerns, they were provided with a link to the News section of Revenue.ie which included a notice confirming the veracity of the survey.

To participate in the survey, PAYE customers were asked to click on a personalised link to the survey. They were also advised that the survey was operated by Revenue through Qualtrics survey software which recorded their responses.

During the survey window, the response rates for the 18-29 and 30-44 year old cohorts were much lower than originally projected. An additional 7,000 customers from the two age cohorts were randomly selected from the sampling frame. They were invited to participate in the survey on the 2nd May 2023 and to submit their responses by 6th May 2023. The additional number of survey submissions received contributed to a statistically representative sample of responses for each cohort (see Figure 2 in Appendix).

During the surveying period, four follow-up emails were sent as reminders to all those who had not yet participated – 4th April, 17th April, 28th April and 5th May 2023. Each reminder contributed to a notable increase in responses in the days following the email.

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[1] A full description of the approach taken to identify the target population, and the creation of the sampling frame is included in the Appendix. The Appendix also includes a detailed description of the sample weighting approach applied to account for weaker response rates within some strata and the exclusion of non-email registered customers from the online survey. The application of sample weights is intended to ensure that the findings are representative of the target PAYE customer population.

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(The survey questionnaire, customer notification emails, and response rate statistics are included in the Appendix.)

1.4 Response rate

The response rate for the survey was 21 per cent (3,275 responses from 17,000 invitations).[2] The response rate is consistent with those from other online Revenue customer surveys conducted in recent years. Table 1 shows the variation in the response rate by age category.[3] 41 per cent of people aged between 65 and 80 responded compared to 9 per cent of those aged between 18 and 29. The significant differences in the response rates by age cohort results in an under representation of those between 18 and 29 years of age and an over representation of customers aged 65 or older. To address this issue, sample weights are applied to the survey responses. This ensures the survey findings are representative of the PAYE population. The application of the weighting approach is discussed in detail in the Appendix.

Table 1: Sample Response Rate by Age Category

Age Category	Response Rate (%)
18-29	9
30-44	18
45-64	37
65-80	41

Source: Revenue Analysis

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[2] 98 per cent of emails were delivered successfully. Undelivered emails may be due to a variety of reasons, e.g., email address no longer exists or an inbox is too full to receive the email. The survey response rate defined as the number of respondents who opened the survey link as a percentage of all successful emails delivered. Approximately, 90 per cent of those who opened the survey fully completed the survey.
[3] Individuals younger than 18 years may be PAYE taxpayers but they are excluded from the sample frame.

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2. Profile of PAYE Customer Survey Respondents

This section presents descriptive statistics comparing the survey sample and weighted sample to the target PAYE customer population. A comparison of the share of customers in the weighted sample based on age, gender, nationality, income decile and location shows that it broadly reflects the target PAYE population. This analysis provides context for understanding the survey findings presented in later sections.

2.1 Representativeness

A comparison of the share of PAYE survey sample respondents in each age category shows the weighted sample to be very similar to the PAYE customer population (Table 2). In Table 3, the share of females and males is shown to reflect their shares in the target population. A similar inference can be drawn in terms of the share of survey respondents' nationality in the weighted survey (Table 4). Comparing income deciles, the weighted sample includes a smaller share of respondents in the lower end of the income distribution and higher share in the upper end of the distribution (Table 5).

Table 2: PAYE Survey Sample and Population by Age

Age Category	Share of Customers (%)	Share of Customers (Weighted Sample)	Share of Customers (Population)
18-29	20	28	28
30-44	22	33	33
45-64	23	25	25
65+	34	14	14

Source: Revenue Analysis

Table 3: PAYE Survey Sample and Population by Sex

Gender	Share of Customers (%)	Share of Customers (Weighted Sample)	Share of Customers (Population)
Female	48	46	46
Male	52	54	54

Source: Revenue Analysis

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Table 4: PAYE Survey Sample and Population by Nationality

Nationality	Share of Customers (%)	Share of Customers (Weighted Sample)	Share of Customers (Population)
Irish	74	69	69
UK	2	2	3
EU-14 (ex. Ireland)[4]	2	3	4
EU-27 (ex. EU-14 & Ireland)	7	10	10
Rest of the World	11	15	12

Source: Revenue Analysis

Table 5: PAYE Survey Sample and Population by Income Decile

Income Decile	Share of Customers (%)	Share of Customers (Weighted Sample)
10	5	6
20	6	7
30	7	8
40	7	6
50	11	10
60	11	11
70	13	12
80	13	12
90	14	13
100	12	14

Source: Revenue Analysis

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[4] EU14 contains the following list of countries: Austria, Belgium, Denmark. Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain and Sweden.

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3. Customer Satisfaction

One of the main objectives of the survey is to assess Revenue's performance in the delivery of its customer services and this section begins with quantifying customers' satisfaction.

3.1. Customer Service Satisfaction

In the survey, PAYE respondents were asked to rate their overall level of satisfaction with the customer service provided by Revenue in the past 12 months.

72 per cent of respondents indicated they were either satisfied or very satisfied with Revenue's customer service. This result is similar to findings in Revenue Customer Surveys published in recent years including the 2022 SME, 2019 Employers, and 2018 Chargeable Persons Surveys (Figure 1). It is notable that the level of satisfaction (i.e. share of those who are satisfied or very satisfied) has remained high and stable in the context of significant changes in customer expectations regarding service availability and their preferred methods of accessing services. Also, the economy has experienced significant changes, recovering rapidly in the aftermath of the Covid-19 pandemic to a situation where employment and PAYE taxpayers are now at record levels, placing additional demands on Revenue's services.

Figure 1: Satisfaction with Revenue's Service, 2018, 2019, 2022 & 2023
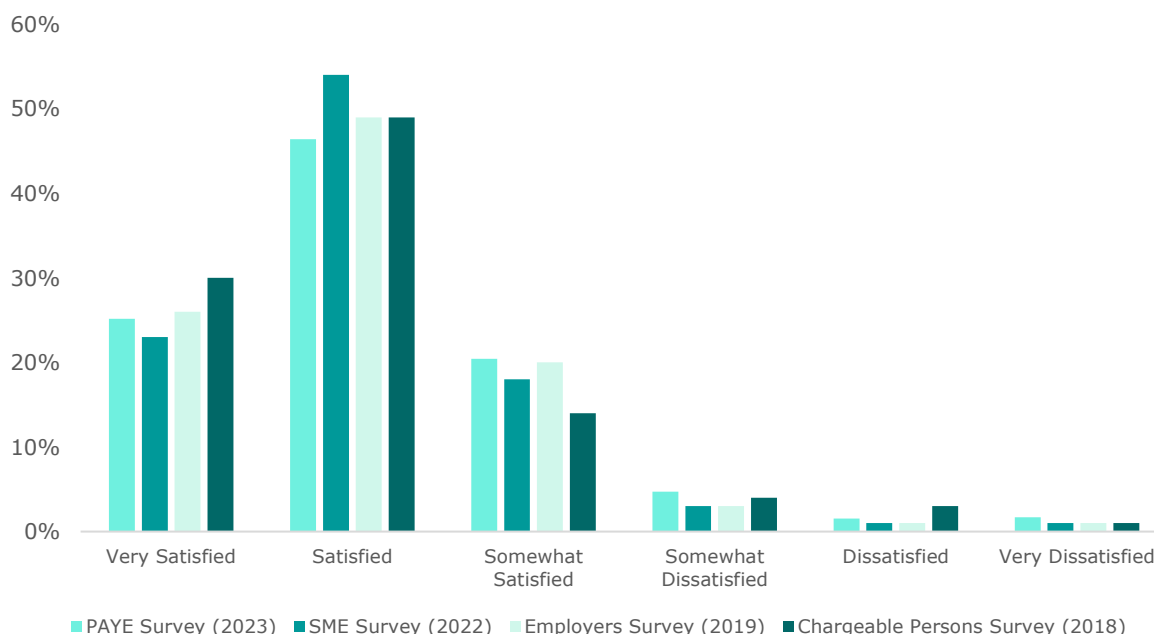
Source: Revenue Analysis

3.2 Satisfaction by Taxpayer Type

Figure 2 presents satisfaction levels (i.e. the sum of the shares of satisfied and very satisfied responses) with Revenue customer services for different segments of the PAYE taxpayer population. Satisfaction gradually increases by age before tapering off (dipping marginally) for customers over 64 years of age. There is little difference in the share of females and males who are satisfied with Revenue services.

Satisfaction levels also appear to be very similar based on nationality. This is a relevant insight to the extent that other nationalities contain a higher proportion of customers where English or Irish is not their first language. This could act as a potential barrier to fully utilising Revenue's services and their level of satisfaction.[5] While there is some fluctuation across income deciles, the share of customers who are satisfied appears to gradually trend upwards. Finally, customers who accessed information or Revenue services in the last 12 months display a higher level of satisfaction that those who have not.

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[5] However, the survey was conducted through English and some customers with limited proficiency in English may have decided not to participate.

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Figure 2: Satisfaction by Taxpayer Type

A. Sex
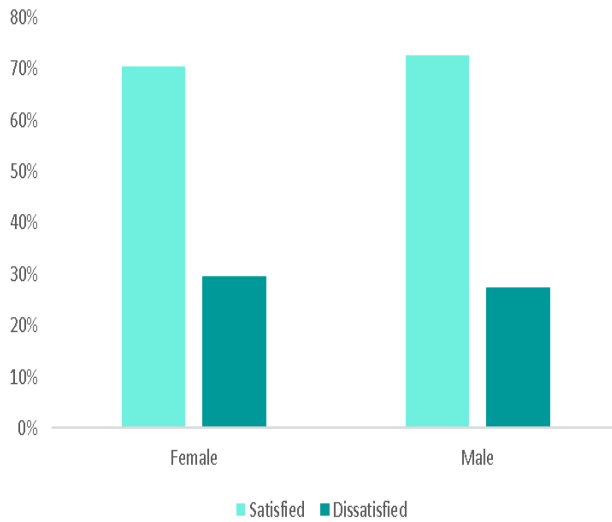
B. Age Category
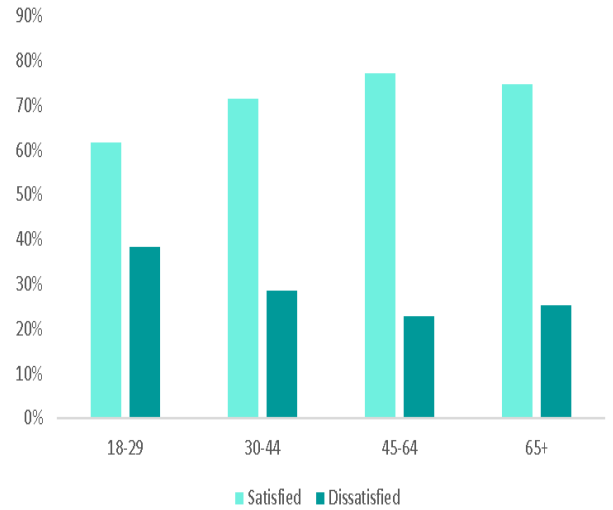
C. Nationality\Region
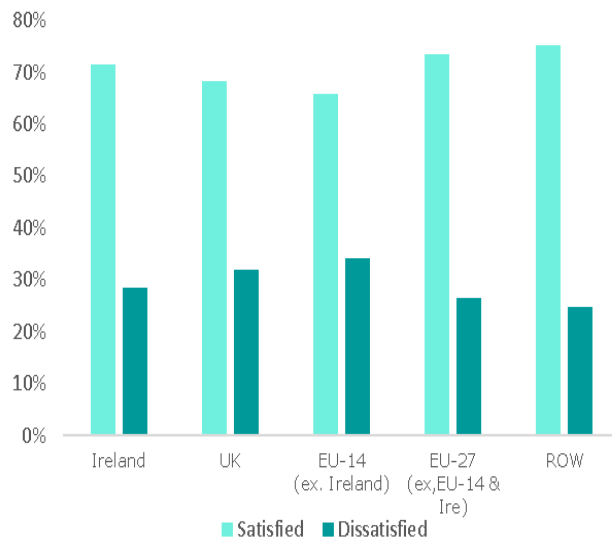
D. Income Decile
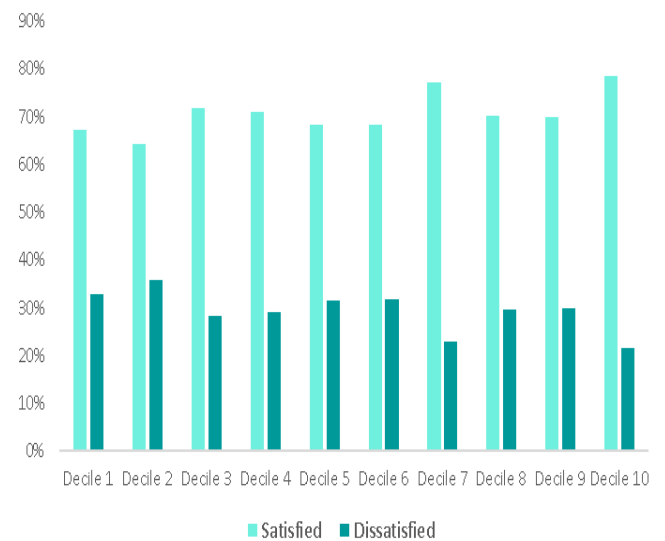
Figure 2 (continued): Satisfaction by Taxpayer Type

E. Pensioners[6]
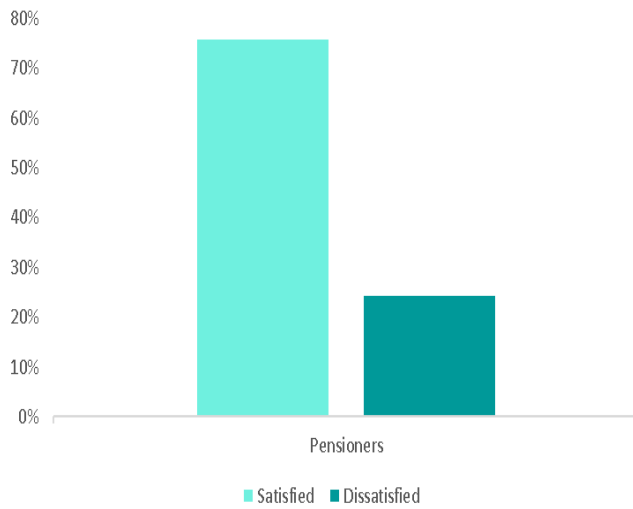
F. Social Protection Income[7]
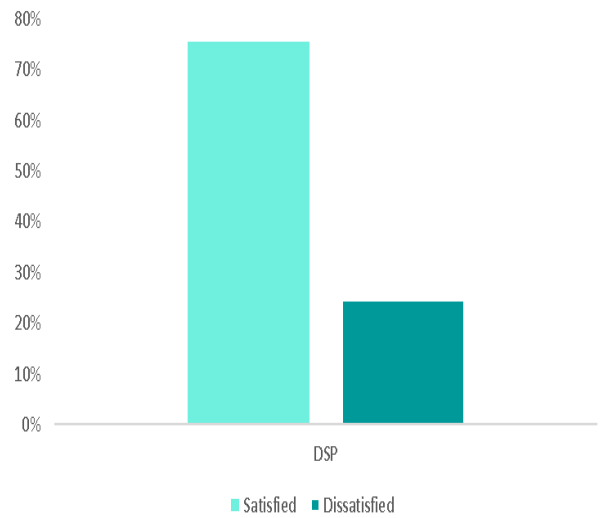
G. Regions[8]
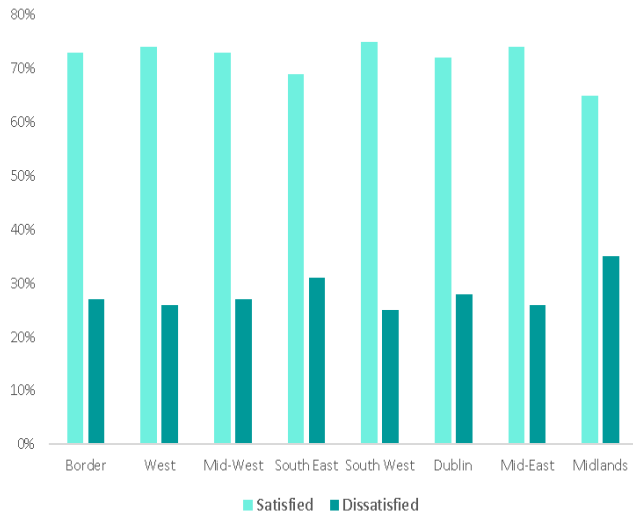
H. Multiple Jobholders[9]

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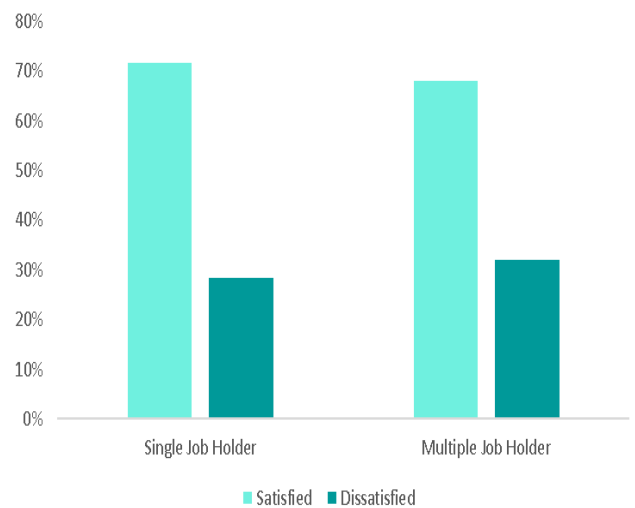
[6] In receipt of a pension.
[7] Sole source of income is welfare payments.
[8] Regions based on NUTS III - The Nomenclature of Territorial Units for Statistics (NUTS) were created by Eurostat in order to define territorial units for the production of regional statistics across the European Union.
[9] Multiple job holders are those with at least two income-generating employments.

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Figure 2 (continued): Satisfaction by Taxpayer Type

I. Satisfaction and Total Interactions[10]
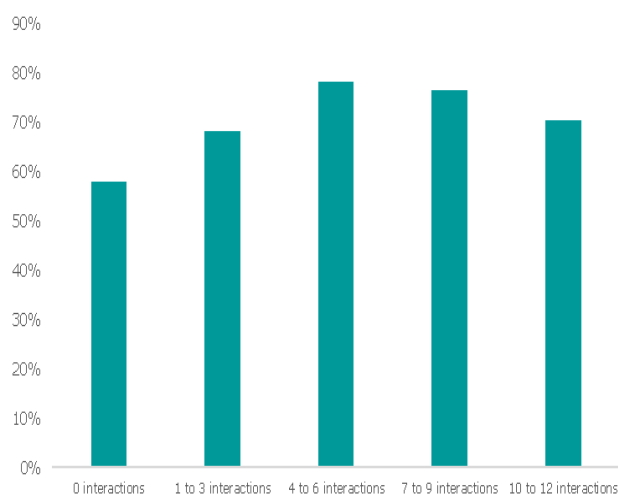
J. Satisfaction and Service Engagements
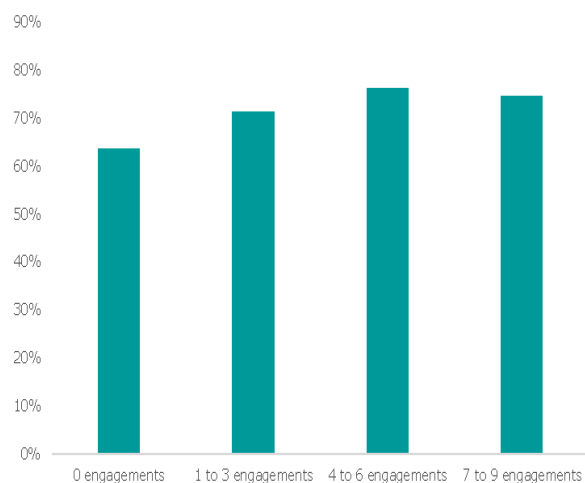
Source: Revenue Analysis

3.3 Customer Service Improvement

The extent to which customers' satisfaction levels have remained stable is reflective of Revenue's continuous investment in maintaining and improving customer services as it seeks to meet customers' growing needs and expectations. To assess Revenue's performance in this regard, customers were asked if they had experienced an improvement in customer service in the previous 12 months. 29 per cent of respondents reported an improvement, 68 per cent reported no change and 3 per cent indicated a disimprovement (Table 6). This is consistent with previous survey results where a significant share of respondents identified an improvement over the year. It is important to note that the large improvement recorded in the 2019 Employer Survey correlates with the significant overhaul and modernisation of the payroll reporting system in that year.

Further analysis shows that 22 per cent of those aged under 30 reported seeing an improvement in customer service while 35 per cent of 30 to 44 years olds reported seeing an improvement.

Table 6: Perceptions of Customer Service Improvements by Survey

| Response	Share of Respondents (%)			
	PAYE (2023)	SME (2022)	Employers (2019)	Chargeable Persons (2018)
Improved	29	20	43	34
No Change	68	76	54	63
Disimproved	3	4	3	4

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[10] Total interactions refers to engagement with Revenue to access information or to utilise services including tax payment services, claim services or administrative services.

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4. Customer Engagement with Revenue

4.1 Introduction

PAYE customers can interact with Revenue through many channels to access information and services. Analysis of customers engagement activity and their experiences plays an important role in assisting the organisation to evaluate its strategy on customer service and the best allocation of its resources.

4.2 Interaction with Revenue

Approximately 70 per cent of PAYE taxpayers interacted with Revenue to access information or a service in the last 12 months. The level of engagement among this customer base is higher than that recorded in other recent surveys. 62 per cent of SME Survey 2022 respondents interacted with Revenue in the previous 12 months, compared to 61 per cent in the 2019 Survey of Employers and 59 per cent on the 2017 SME survey[11].

Looking at each method of interaction, respondents were asked to indicate how frequently they used Revenue.ie, myAccount, Revenue Online Service (ROS), myEnquiries, telephone, letter, and in person office appointments in the past 12 months. 62 per cent used Revenue.ie at least once, followed by 47 per cent who have used myAccount to manage their tax affairs (Table 7).

In-person office appointment was the least used method of interaction (7 per cent used this method at least once). 43 per cent indicated they used this service in the 2015 PAYE Customer Survey. This reduction reflects Revenue's significant investment in the development of its digital infrastructure and online services. It is an approach that is consistent with a shift in customer's preferences towards online engagement away from in-person appointments. The Covid 19 pandemic would also have played a role as Revenue public offices were closed for a lengthy period, acting as a push factor toward other channels.

Of those who engaged with Revenue.ie, 41 per cent used it more than three times in the last year. This compares to 24 per cent of those who used myAccount three or more times (Table 8).

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[11] It is important to note that the question on customer interaction with Revenue and the method used to determine the share of customers who did engage, differs between this survey and previous surveys. In previous surveys, customers responded to indicate whether they contacted Revenue in the previous 12 months. In this survey, customers were provided with a list of channels to engage with Revenue and asked to indicate how often they utilised them in the previous 12 months. The share of customers who engaged with Revenue in this survey is the sum of unique customers who engaged through any channel expressed as share of the sample population.

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Table 7: Interaction with Revenue in last 12 Months by Engagement Channel

Methods of Interaction	Share of PAYE Population (%) At least once
Using our website Revenue.ie to source information	62
myAccount to manage tax affairs (e.g. file a tax return form)	47
Revenue Online Service (ROS) to manage tax affairs (e.g. file a tax return form)	42
MyEnquiries online service (a secure written message in myAccount/ROS)	42
Telephone	27
Letter	12
Making an appointment to attend a Revenue public office in person	7

Source: Revenue Analysis

Table 8: Frequency of Interaction with Revenue in last 12 Months by Engagement Channel

Methods of Interaction	Share of users (%)				
	Once	2 to 3	4 to 6	More than 6	Total
Using our website Revenue.ie to source information	17	42	19	22	100
myAccount to manage tax affairs (e.g. file a tax return form)	39	37	12	12	100
Revenue Online Service (ROS) to manage tax affairs (e.g. file a tax return form)	46	31	10	13	100
MyEnquiries online service (a secure written message in myAccount/ROS)	38	41	11	10	100
Telephone	47	37	8	8	100
Letter	55	32	6	7	100
Making an appointment to attend a Revenue public office in person	69	23	4	4	100

Source: Revenue Analysis

4.3 Methods of Interaction by Age

Customers display similar preferences in the way they interact with Revenue regardless of their age. Revenue.ie is the most prominently use channel within each age category, followed by myAccount. Those who are 65 years or older have a stronger tendency to use the telephone compared to the younger age cohorts.

A higher proportion of customers aged between 30 and 64 interact with Revenue through each channel compared to younger and older customers. This is perhaps not surprising as those aged between 30 and 64 would have more reasons to engage with Revenue given the stage of life they are at.

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Table 9: Channel of Interaction, by Age Cohort

Channel of Interaction	Share of cohort who have used channel at least once (%)			
	18-29	30-44	45-64	65+
Using our website Revenue.ie to source information	55	66	69	57
myAccount to manage tax affairs (e.g. file a tax return form)	40	53	49	44
Revenue Online Service (ROS) to manage tax affairs (e.g. file a tax return form)	37	46	44	39
MyEnquiries online service (a secure written message in myAccount/ROS)	34	49	45	35
Telephone	22	27	30	32
Letter	9	15	10	12
Making an appointment to attend a Revenue public office in person	7	8	7	6

Source: Revenue Analysis

4.4 Motivations for Interacting with Revenue

PAYE customers were asked to select their reasons for interacting with Revenue from a predefined list included in the survey. Overall, 62 per cent have engaged with Revenue to access information, while 59 per cent have used tax payment, claim or administration services.

Of those who interacted with Revenue, the most prominent reasons were to review Preliminary End of Year Statements (PEOYS) (73 per cent), to enquire about tax credits and tax relief (67 per cent), to view employment detail summary (65 per cent), to claim a tax credits, relief, or a tax refund (56 per cent respectively) (Table 10). The declaration of additional sources of income, Covid-19 wage subsidy scheme queries and employer payment scheme enquiries were selected as reasons for engagement by 13 per cent of customers respectively.

Additional analysis was undertaken on the reasons for engagement and how responses varied by age category. Customers reviewing their PEOYS was the most common reason for engagement within each age category. In regard to viewing their Employment Detail Summary, 34 per cent of over 64s did so compared to a minimum 76 per cent of customers aged under 45. There was some variation in Local Property Tax enquiries by age category, 62 per cent of those over 64 made such enquires compared to 10 per cent of under 30s. In terms of pension queries, 37 per cent of over 64s had a query compared to 16 per cent of those aged between 45 and 64.

Table 10: Reasons for Engaging with Revenue

| Reasons for Interaction	Share of respondents who have engaged with Revenue (%)
Reviewing my Preliminary End of Year Statement	73
Tax credits/reliefs (e.g. health expenses) query	67
Viewing my Employment Detail Summary	65
Claiming my tax credits or reliefs	56
Claiming a tax refund	56
Sending in my tax return form	49
Updating my personal details	45
Local Property Tax query	40
Viewing my payslips	37
Paying tax due to Revenue (e.g. Local Property Tax)	34
Switching to or using Revenue's online services	31
Registering a new employment	23
Social welfare query	22
Requesting a form	20
Accessing receipts tracker	17
Pensions query	16
COVID-19 wage subsidy schemes	13
Employer payment schemes (e.g. share based awards) query	13
Declaring additional sources of income	13
Other	13

Source: Revenue Analysis

When respondents indicated "other" reasons for interacting with Revenue to access information or services, they were invited to further explain their interaction in a text box. 2 per cent of these respondents did so and some of the main reasons provided included queries related to maternity benefit, inheritance and capital gains tax, and job switching.

4.5 Frequency of Interaction with Revenue

Approximately 60 per cent of the respondents have interacted with Revenue to access four to nine separate administrative or information services (Figure 3).

Figure 3: Information and Administrative Services used by PAYE Customers

Number of times that PAYE customers engaged with Revenue
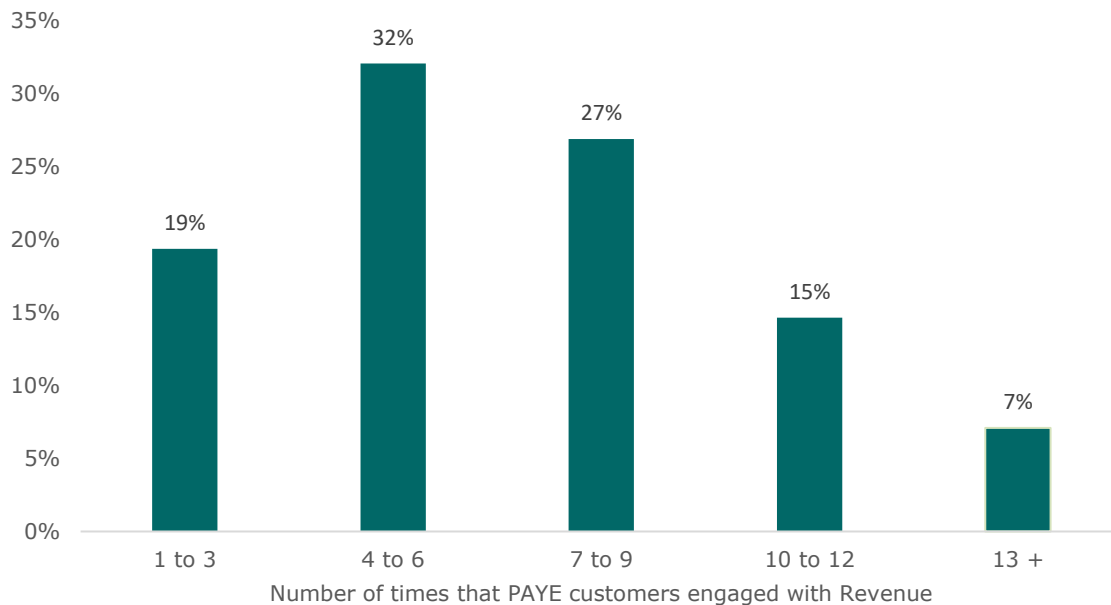
Source: Revenue Analysis

4.6 Reasons for not Interacting with Revenue

Close to 30 per cent of customers did not interact with Revenue in the past 12 months. It is important to understand the reasons why customers did not interact. This information enables Revenue to refine its customer service strategy, and to work towards the elimination of any potential barriers that inhibit customers' capacity to easily engage with its services and the effective management of their tax affairs.

Respondents were asked to select their reasons for not interacting with Revenue from a list provided in the survey. However, only 7 per cent of the cohort (i.e. 2 per cent of PAYE customer population) who did not engage with Revenue responded to this question. Of those who provided an explanation, 53 per cent indicated that their tax affairs were in order, and 34 per cent indicated that they had no credits or relief to claim (Table 11). 32 per cent did not interact because they found tax complicated and were unsure about how to resolve their query with Revenue. Other results point towards access barriers related to awareness and understanding of how Revenue can assist them. 10 per cent of this cohort of non-interacting respondents did not know how to

contact Revenue and 9 per cent thought Revenue could not help them. On the technical side, the loss of myAccount access details was an obstacle to interaction for 23 per cent of respondents. 5 per cent of non-users expressed concerns about submitting personal information (this cohort of respondents represents 0.12 per cent of the PAYE population).

Table 11: Reasons for not interacting with Revenue

Reason	Share of non-interacting respondents (%)
My tax affairs were in order	53
I did not have any tax credits or reliefs to claim	34
I find tax complicated and I am unsure what I am enquiring about	32
I have a tax agent who deals with Revenue on my behalf (a tax agent may be a person or a company)	27
I am registered for myAccount but I have lost my access details	23
I did not know how to contact Revenue	10
I did not think Revenue could help me with my tax query	9
Other	8
I got the tax information I needed elsewhere	8
I am worried that if I contact Revenue I might owe money	8
I have concerns about submitting personal details	5

Source: Revenue Analysis

For the small cohort who selected "Other" reasons, the main comments provided in the open text box referred to a reliance on family to engage with Revenue on their behalf or being retired, as reasons for not interacting with Revenue. Box 1 presents a selection of those comments.

Box 1: Customer comments for not interacting with Revenue

"I am retired"

"I do not know how to claim medical expenses"

"I have had so few tax credits I could that I don't really bother"

"My taxes are now done in Spain as I am resident here"

"Can't use computer. Family member does online tax stuff if necessary. Pensioner no PAYE income"

Source: Revenue Analysis

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4.7 Communication from Revenue

As highlighted in the previous section, communication has a pivotal role to play in supporting customer engagement. Revenue communicates with PAYE customers using many methods to inform, advise and raise awareness on tax matters and the services available to support customers. The communication channels used to connect with PAYE customers include email notifications, letter, newspaper, and radio advertisements.

Of the PAYE customers that reported seeing communications from Revenue, 80 per cent reported notifications on myAccount/myEnquiries as a source of communication from Revenue (Table 12). This is followed by letter and radio where 58 and 35 per cent of respondents received communication from Revenue respectively. Newspapers, telephone calls, and in-person engagement with Revenue staff were the least likely channels through which PAYE customers heard or saw communication from Revenue (20 per cent or less).

For those who received communication, most indicated they received it occasionally. However, the 16 per cent of respondents who indicated they received myAccount communications often, is notably higher than the other communication channels.

Table 12: Frequency of Communications from Revenue

Communication Channel	Share of respondents who received communication from channel (%)		
	Never	Occasionally	Often
Notification on myAccount/myEnquiries	20	64	16
Letter	42	54	4
Radio	66	31	4
Social Media	77	19	3
Phone call	81	17	2
Newspaper	80	18	1
In-person	91	8	1
Other	91	8	1

Source: Revenue Analysis

4.8 Preferred Channels of Communication

Customers were next asked to rank five types of communication where two-way correspondence could take place (a rank of 1 denoted the most preferred channel and 5 denoted the least preferred channel).

myEnquiries was the most preferred channel with 44 per cent of respondents ranking it number one. Telephone was the next most preferred channel, with 22 per cent of respondents giving it a rank of one. Letter and appointment were less preferred while social media received 42 per cent of least preferred responses. This seems relatively

high, and it may reflect a preference for a personalised response which isn't suitable for social media. It could also reflect Revenue's measured engagement with this method of communication to date.

Table 13: Preferred Channel of Two-way Communications from Revenue

	Share of Respondents (%)					
	MyEnquiries	Telephone	Social Media	Letter	Appointment	Total
Most Preferred - 1	44	22	15	11	9	100
2	24	23	17	19	17	100
3	15	17	20	28	20	100
4	15	18	23	21	22	100
Least Preferred - 5	18	12	42	13	14	100

Source: Revenue Analysis

5. Customer Experience of Revenue's myAccount Service

5.1 Introduction

Revenue has continued to embrace technological change to better support PAYE customers. To date, significant resources have been invested in the development of Revenue's digital infrastructure and the automation of many processes. This investment and the ongoing modernisation of tax administration services is intended to facilitate customers' transition to greater engagement with Revenue's online services, making it easier for taxpayers to manage their tax affairs and be tax compliant. More generally, Revenue's action is part of the significant impetus by Government to increase the range of public services that can be accessed online.

myAccount is Revenue's single access point for online services for all PAYE customers. As the key mechanism to access services online, it is important to develop a deeper understanding of customers' awareness and experiences with myAccount. This will enable the identification of any obstacles or issues that customers have encountered that Revenue can consider and remedy where necessary.

The analysis in this section begins with an examination of customers' general familiarity with Government online services in comparison with other online activities. This is followed by a more detailed examination of customers' awareness and interaction with Revenue's myAccount online services.

In terms of engagement with online activities, Table 14 shows that PAYE customers are more familiar with online banking, online shopping and social media compared to interacting with Government online services. For instance, 49 per cent of the PAYE respondents are very familiar with online banking compared to 19 per cent in the case of online Government services. Overall, 83 per cent of the PAYE customer base indicated some level of familiarity with accessing Government services online, this was lower than for the other activities.

Table 14: Familiarity with Online Activities

| Online Activities	Share of Respondents (%)					
	Not at all Familiar	Not Very Familiar	Somewhat Familiar	Familiar	Very Familiar	Total
Online Banking	3	2	10	35	49	100
Searching for Information	3	4	14	33	46	100
Online Shopping	5	6	14	31	43	100
Social Media	8	8	15	32	38	100
Accessing online Government services	4	13	28	35	19	100

Source: Revenue Analysis

Further analysis presented in Figure 4 and 5 shows that greater familiarity with online banking compared to Government services persists across all age categories. However, the corollary of this is the notable contrast in the share of customers who were not familiar with each of these activities. Further, familiarity tends to increase with age before declining for customers over 64.

Figure 4: Familiarity with Online Banking by Age Category
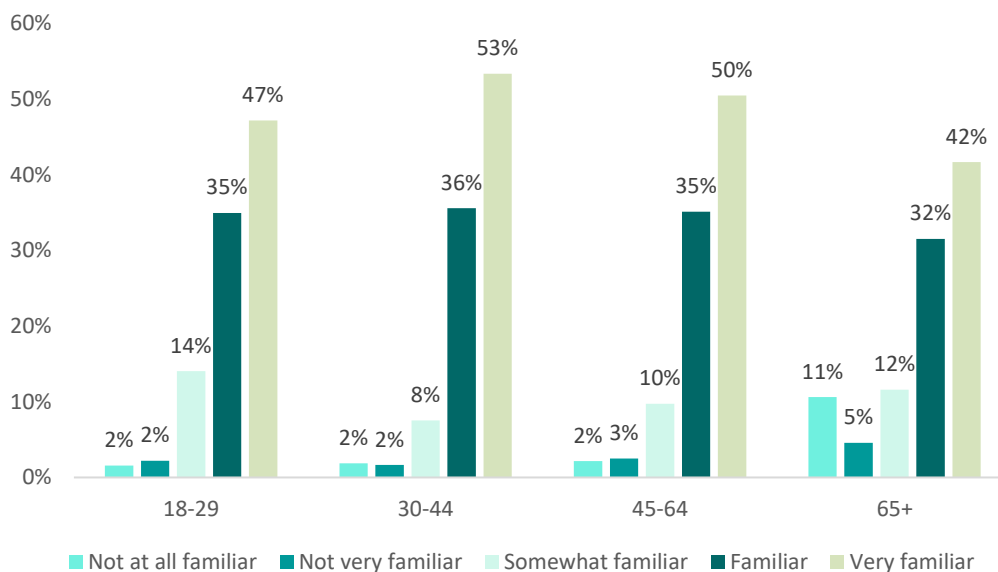
Source: Revenue Analysis

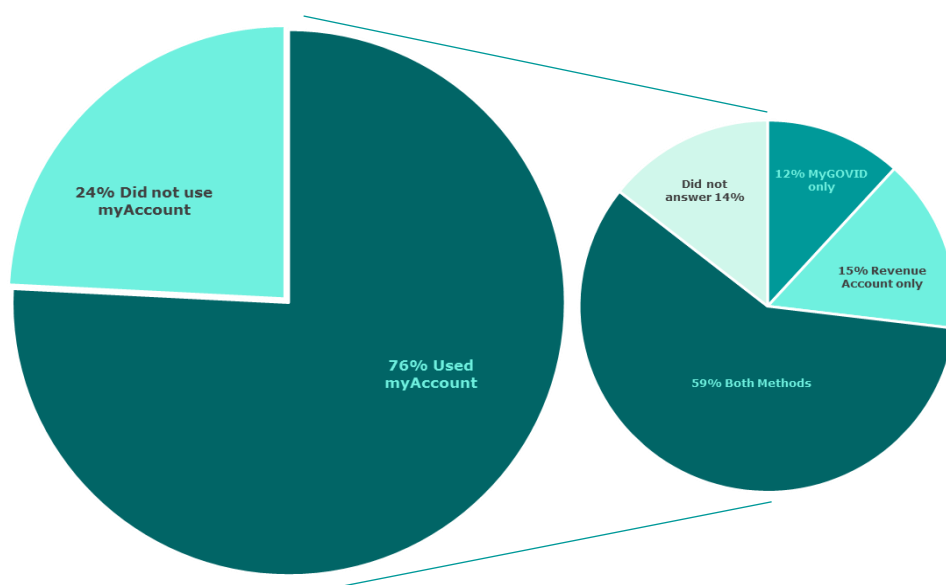### Figure 5: Familiarity with Government Online Services by Age Category
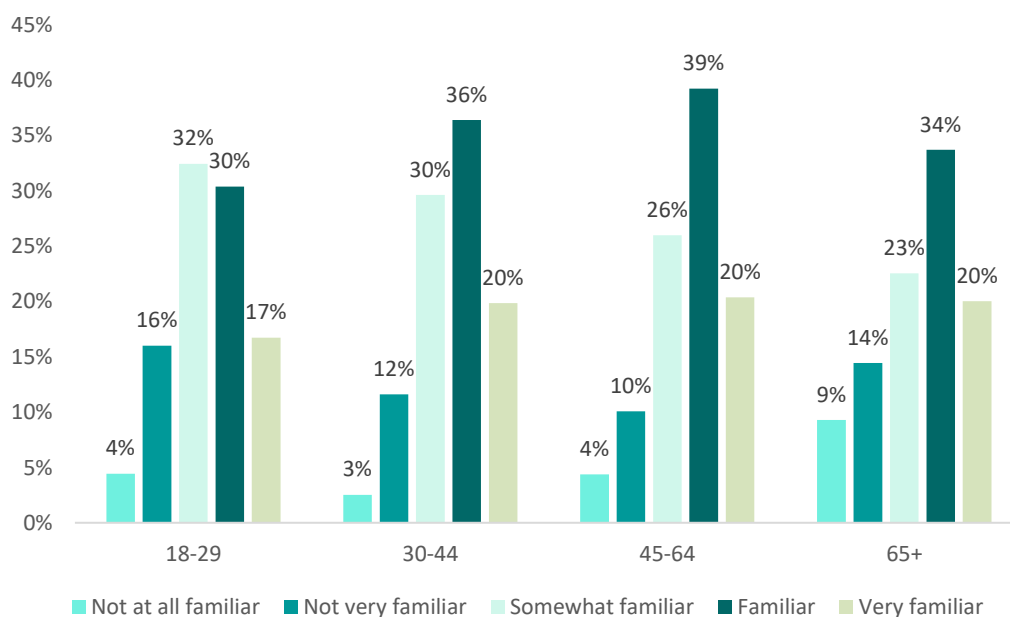
Source: Revenue Analysis

5.3 Using Revenue's myAccount

76 per cent of the PAYE customer population indicate that they use myAccount (this usage rate does not refer to a specific time period such as the most recent 12 months). 59 per cent of users were aware of the two methods to access myAccount (i.e. Revenue.ie or myGovID). 12 per cent of users were aware of how to access myAccount through myGovID only.
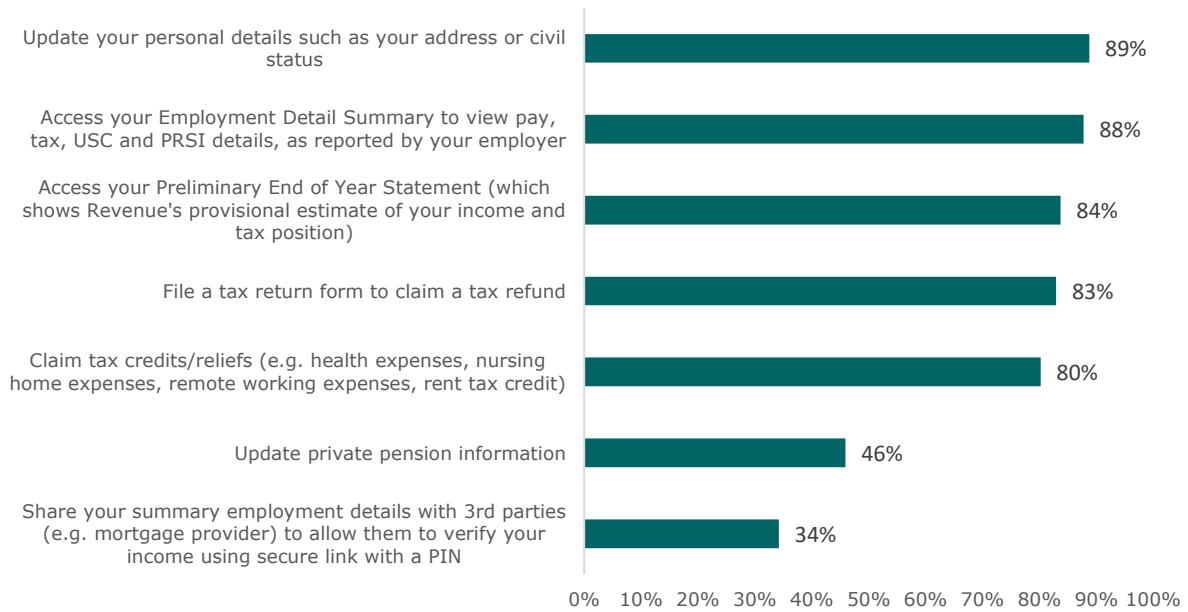
Figure 6: Usage of myAccount and Awareness of Log in Method

24% Did not use myAccount

76% Used myAccount

Did not answer 14%

12% MyGOVID only

15% Revenue Account only

59% Both Methods

Source: Revenue Analysis

myAccount users demonstrated a high level of awareness of most of the services available on myAccount (Figure 7). Close to 90 per cent of myAccount users knew they could update personal details or access their employment detail summary. More than 80 per cent were aware that myAccount enables them to access their PEOYS, file a tax return form to claim a tax refund, or to claim tax credits for certain expenses. However, results discussed in the next section suggest customers are not necessarily aware of all of the credits that can be claimed, which may partly explain why not all tax credits and reliefs are claimed. Customers were less familiar with the options to update private pension information (46 per cent) or to share summary employment details with third parties (34 per cent). Additional analysis suggests that multiple job holders were marginally more aware of the option to share summary employment details (i.e. 40 per cent).

Figure 7: Awareness of Revenue's myAccount Online Services

| Service	Awareness
Update your personal details such as your address or civil status	89%
Access your Employment Detail Summary to view pay, tax, USC and PRSI details, as reported by your employer	88%
Access your Preliminary End of Year Statement (which shows Revenue's provisional estimate of your income and tax position)	84%
File a tax return form to claim a tax refund	83%
Claim tax credits/reliefs (e.g. health expenses, nursing home expenses, remote working expenses, rent tax credit)	80%
Update private pension information	46%
Share your summary employment details with 3rd parties (e.g. mortgage provider) to allow them to verify your income using secure link with a PIN	34%

Source: Revenue Analysis

5.4 Awareness of Claiming Tax Credits through myAccount

An important customer service innovation introduced by Revenue in recent years is the option to claim real time tax credits for certain expenses that they have incurred. However, take up of these credits is often not as high as one would expect and it is useful to assess customer's awareness of them.

71 per cent of respondents were aware they can claim tax credits immediately after paying health expenses. By comparison, the level of awareness drops to 49 per cent for claiming tax credits for rent payments, 45 per cent for remote working expenses and to 39 per cent in the case of nursing home expenses.

Awareness varies for each type of expense and likely reflects differences in the proportion of the population who can claim each of the expenses (e.g., a large proportion of the PAYE population are likely to incur health expenses during the year), and the relatively shorter length of time that some of the credits have been in existence.

Figure 8: Awareness of Claiming Tax Credits through myAccount

Category	Percentage
Health expenses	71%
Rent payments (in 2023)	49%
Remote working expenses	45%
Nursing home expenses	39%
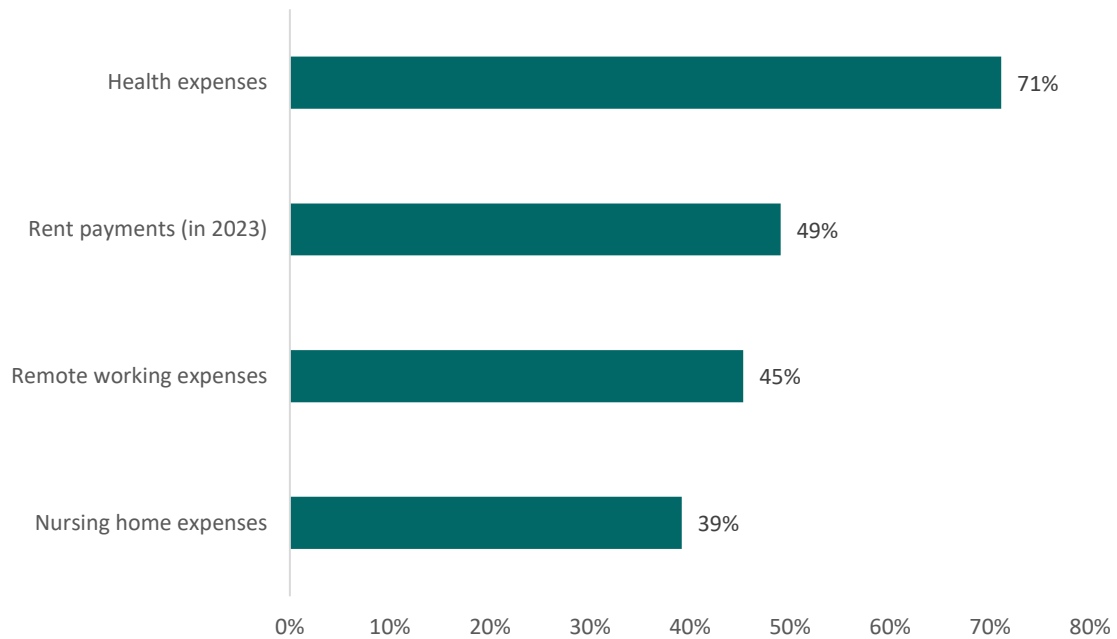
Source: Revenue Analysis

Table 15 shows that customers' awareness of claiming tax credits for health expenses varies between 62 per cent for those under 30 compared to 80 per cent for those over 64. Awareness for tax credit claims for nursing home expenses is higher for those over 64. PAYE customers aged under 30 and over 64 have lower levels of awareness of claiming remote working expenses (c.40 per cent) compared to the two intermediate age categories.

Additional analysis also indicates that respondents who have foreign citizenship tend to have a greater awareness of claiming tax credits for rent payments compared to Irish nationals (Table 16). By contrast, Irish citizens tend to be more aware of the option to claim tax credits for health expenses. This is perhaps reflective of different experiences in housing tenure status and age profile of the nationality groupings.

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Table 15: Awareness of Claiming Tax Credits through myAccount by Age

Age Category	Share of Responses (%)			
	Health Expenses	Nursing Home Expenses	Remote Working Expenses	Rent Payment Expenses
	Yes	Yes	Yes	Yes
18-29	62	33	42	52
30-44	72	38	50	54
45-64	75	46	49	50
65+	80	49	40	37

Source: Revenue Analysis

Table 16: Awareness of Claiming Tax Credits through myAccount by Nationality

Nationality Category	Share of Responses (%)			
	Health Expenses	Nursing Home Expenses	Remote Working Expenses	Rent Payment Expenses
	Yes	Yes	Yes	Yes
Irish	74	40	46	47
UK	64	40	47	50
EU27 (ex. Ireland)	69	41	47	62
ROW	63	39	45	56

Source: Revenue Analysis

In summary, a high proportion of myAccount users are aware that they can claim tax credits though the portal. However, the level of awareness differs for each type of tax credit. This may be explained to some extent by the likelihood of having incurred a qualifying expense based on the stage of life a person is at. Nevertheless, customer awareness should, in principle, be independent of having used the service and the relatively low levels of awareness. It is important to note that this survey was conducted between March and May 2023, since then Revenue launched its public information campaign for PAYE taxpayers in January 2024. This campaign is intended to raise awareness about the range of tax credits and reliefs available, and how to claim them.

5.5 Customer Satisfaction with myAccount

The survey deepened its investigation into customer satisfaction and asked respondents to rate key service aspects for each engagement channel.[12] Table 17 presents customer's satisfaction with six service aspects relevant to myAccount.

82 per cent were satisfied or very satisfied with the safety and security of their personal data when using myAccount. 70 per cent were satisfied or very satisfied with the

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[12] Revenue's customer service charter was used to motivate many of the aspects of service considered in the survey.

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registration process, compared to 72 per cent who expressed the same level of satisfaction regarding their experience of using myAccount.

Satisfaction with the clarity of the responses customers received and the time taken to resolve their queries was not as high. Analysis in Section 6 reveals higher satisfaction ratings for these two service aspects among telephone users and those who had in-person appointments. This is perhaps not too surprising as customers effectively received additional personal support to resolve their query.

While over 50 per cent of customers indicated they were satisfied or very satisfied with navigating myAccount, the results do imply scope for improvement. Ease of navigation is a key service attribute that should enable and encourage customers to engage with Revenue's online services. As Revenue continues to promote customers to transition to online engagement with its services, there is a need to assess opportunities to enhance customer's navigation experience within myAccount, to make it more user-friendly and intuitive.

Table 17: Satisfaction with myAccount online services

Aspect of Service	Share of Respondents (%)						
	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied	Not Applicable
Safety and security of your personal data	34	48	12	2	0	1	4
Ease of access	26	46	18	4	2	2	1
Ease of registration	25	45	19	4	2	2	3
Clarity of response	18	35	22	8	4	4	9
Time taken to resolve query	18	35	29	10	4	3	1
Ease of navigation	18	37	22	7	3	3	11

Source: Revenue Analysis

5.6 Reasons for not using myAccount

It is also important to identify the reasons why customers did not engage with myAccount and understand the challenges they may face. This offers Revenue the opportunity to develop appropriate strategies to resolve these potential issues, in turn supporting greater engagement with online services through myAccount.

PAYE customers who did not use myAccount were asked to indicate the reasons why they did not engage from a list of explanations. 32 per cent of those who did not use myAccount responded to the question (i.e. 8 per cent of the PAYE population). Of these, 41 per cent found it too difficult to use myAccount after logging in. This result resonates with the relatively lower level of satisfaction level current users expressed regarding

navigating myAccount in section 5.4. Customer inertia also appears to act as an obstacle to engagement as 41 per cent of non-users of myAccount indicated a preference to contact Revenue through other channels. This finding appears to be heavily influenced by those over 64 who tend to prefer to use letter, telephone and appointment for engagement with Revenue.

Other technical barriers also appear to affect engagement and merit further consideration. For instance, 31 per cent of the cohort who do not use myAccount (i.e. 2 per of PAYE customer population) were unable to set myAccount up. 22 per cent of myAccount non-users had lost their login details and did know how to retrieve them. 16 per cent found it too inconvenient to use their mobile phone to complete the login process.

Issues around awareness prevented others from using myAccount. 26 per cent of non-user respondents indicated that they never heard of myAccount, while 22 per cent believed myAccount could not assist them with their query. As regards privacy and security a smaller share of non-users did have concerns about providing data through myAccount or preferred to limit channels through which Revenue could contact them (13 per cent respectively). Finally, 37 per cent of non-user respondents indicated they did not have any tax issues, while 20 per cent had a tax agent.

Figure 9: Reasons for not using myAccount

The services were too difficult to find\use after I logged in	41%
I know about myAccount but I prefer to contact Revenue through other channels	41%
I had no tax queries	37%
I don't know how to set up myAccount	31%
I have never heard of myAccount	26%
I did not have any tax credits or reliefs to claim	23%
I did not think Revenue myAccount could help me with my tax queries	22%
I lost my login details and I didn't know how to retrieve them	22%
I have a tax agent (tax agent may be a person or a company)	20%
It is inconvenient to have to use mobile phone to complete the login	19%
Other	16%
I do not want to provide Revenue with an additional method of contacting me	13%
I have concerns about submitting personal details to Revenue	13%

Note: For each statement, responses are expressed as a percentage of all customers who do not use myAccount.

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The 16 per cent who selected "Other" reasons for not using myAccount and were asked to provide additional details in an open text box. A selection of comments is included in Box 2.
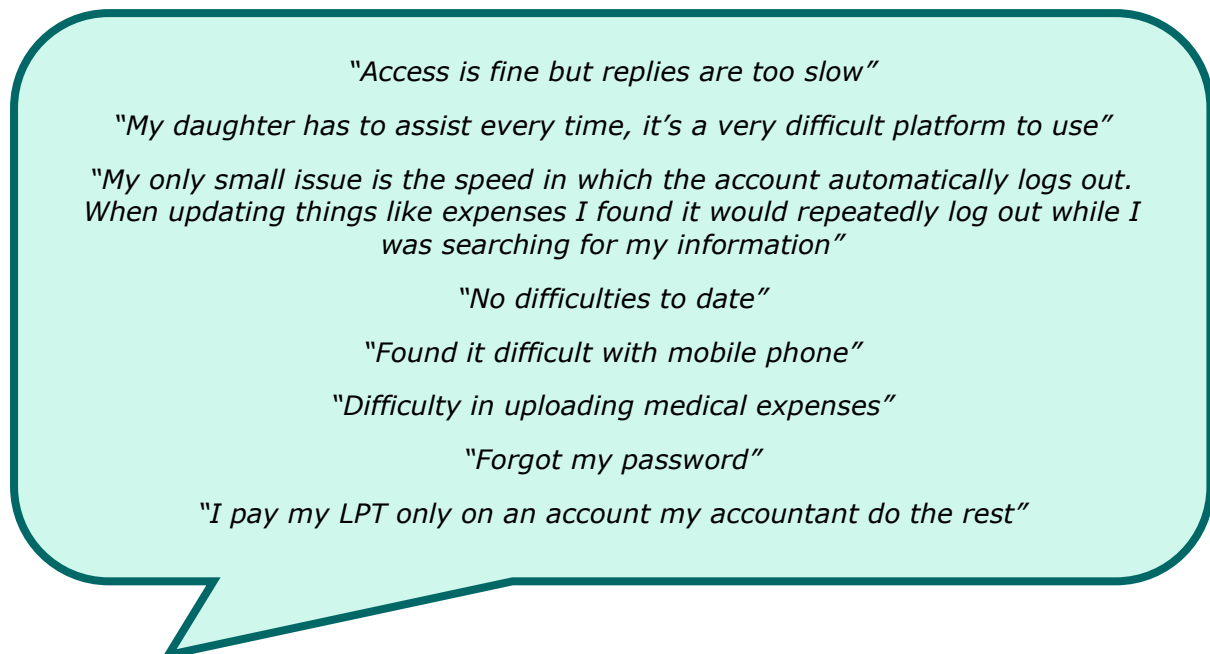
Box 2: Why do you not use myAccount?

> *"Not very computer literate prefer dealing with people."*
>
> *"I am no longer living in the Republic of Ireland and therefore am unable to use your PAYE service"*
>
> *"I use my ROS account"*
>
> *"I prefer to contact Revenue by phone"*
>
> *"As I am retired I have no need for my account"*
>
> *"My son aids with my acc. I dictate to him what I want to do on the site"*
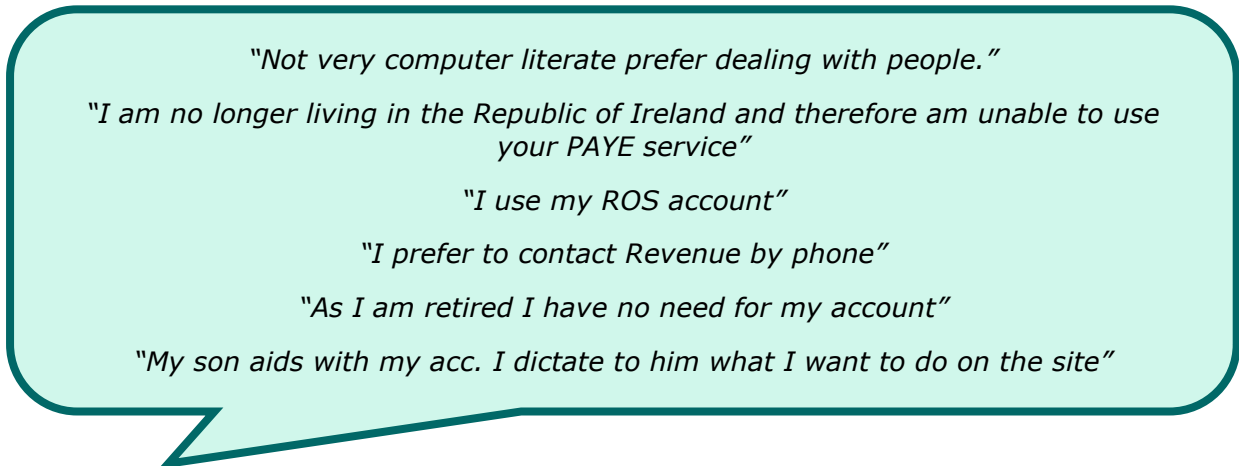
Source: Revenue Analysis

Finally, respondents were invited to provide further accounts of their myAccount experience and technical difficulties they may have encountered. Many comments indicated the users had no difficulties with myAccount, while others acknowledged that their limited IT skills inhibited their engagement. Box 3 contains a selection of the comments.

Box 3: Technical difficulties with myAccount

> *"Access is fine but replies are too slow"*
>
> *"My daughter has to assist every time, it's a very difficult platform to use"*
>
> *"My only small issue is the speed in which the account automatically logs out. When updating things like expenses I found it would repeatedly log out while I was searching for my information"*
>
> *"No difficulties to date"*
>
> *"Found it difficult with mobile phone"*
>
> *"Difficulty in uploading medical expenses"*
>
> *"Forgot my password"*
>
> *"I pay my LPT only on an account my accountant do the rest"*

Source: Revenue Analysis

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6. Customer Satisfaction with Telephone Service, In-Person Appointments and Revenue.ie

6.1 Introduction

This section assesses customer satisfaction with using Revenue's telephone service, in-person appointments and Revenue.ie.

6.2 Customer Satisfaction with Telephone Service

PAYE customers' satisfaction results regarding key aspects of the telephone service are presented in Table 18. Close to 80 per cent of users indicated they were satisfied or very satisfied with the privacy provided to them when engaging with Revenue staff on the phone. This compares to 5 per cent of users who were dissatisfied to some extent or other. This is reassuring in the context of Revenue's commitment to the protection of customer's privacy and their data, in line with General Data Protection Regulation (GDPR) and Section 815A of the 1997 Tax Acts.

A high share of customers (i.e. 69 per cent) were satisfied or very satisfied with the clarity of responses they received. Similarly, 64 per cent of respondents were satisfied with staff knowledge when dealing with their queries. 11 per cent were dissatisfied or very dissatisfied with staff knowledge. Future surveys would benefit from the inclusion of additional questions to determine the nature of their dissatisfaction in this regard, in order to further support the learning and development of Revenue staff.

Telephone service users indicated a satisfaction rating of 61 per cent with the time taken to resolve a query. Notwithstanding the high level of satisfaction, 11 per cent indicated that they were dissatisfied or very dissatisfied with this. This finding highlights the importance for Revenue to continue to actively monitor service performance targets and to weight up opportunities for efficiency improvements.

Respondents indicated that they have used the telephone service to assist them in switching to online services. 56 per cent were satisfied or very satisfied with the service provided. These results show the complementary and reinforcing role that telephone engagement plays, in addressing customer inertia referred to earlier, and encouraging and supporting customers' transition to online services.

Table 18: Satisfaction with the Telephone Service

Aspect of Service	Share of Responses (%)						
	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied	Not Applicable
Privacy	37	42	9	2	1	2	8
Staff knowledge	31	33	13	6	4	7	6
Clarity of response	30	39	13	6	3	5	5
Help in switching to online services	22	34	12	3	2	3	25
Time taken to resolve query	26	35	15	7	4	7	5

Source: Revenue Analysis

6.3 Customer Satisfaction with In-Office Appointment Service

PAYE customers who used Revenue's in-office appointment services were also asked to assess their level of satisfaction with the same five aspects of service (Table 19). 66 per cent of customers were satisfied or very satisfied regarding privacy. This compares to a share of 62 per cent for time taken to resolve a query. In general, users of in-person services were more likely to be satisfied or very satisfied with each aspect of the services assessed compared with telephone users (differences were marginal in some instances).

Table 19: In-office Appointment Satisfaction

Aspect of Service	Share of Responses (%)						
	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied	Not Applicable
Privacy	34	32	15	4	3	3	8
Staff knowledge	26	41	15	5	4	3	7
Clarity of response	32	39	14	4	2	3	7
Help in switching to online services	34	38	13	2	2	2	9
Time taken to resolve query	24	38	13	4	2	1	18

Source: Revenue Analysis

6.4 Views on using Revenue.ie as an information source

Revenue has invested significantly in the development of Revenue.ie as a comprehensive resource that provides accessible information for all citizens including PAYE customers. However, it is one of several sources from which PAYE customers can obtain tax information. In the survey, customers we asked to consider how useful they found alternative sources to be.

Revenue.ie and Citizens Information were considered to provide the most useful information in assisting with tax queries. Each received 23 per cent of first preference votes (i.e. rankings equal to 1). This was closely followed by information sourced from search engines. Customers indicated that their experience of engaging with employers,

friends and family for tax information was not as useful. The least useful sources based on the allocation of lower preference votes (i.e. rankings equal to 5) were social media (4 per cent) and mainstream media (3 per cent).

Table 20: Sourcing Tax Information

	Perceptions of Respondents (%)									
Order	Revenue.ie	Citizens Information	Online Search Engines	Tax Agent	Employer	Friends /Family	Social Media	Mainstream Media	Other	Total
Very useful (1)	23	23	19	10	8	8	4	3	2	100
2	19	14	19	8	12	13	6	7	1	100
3	11	10	13	8	13	16	11	15	3	100
4	7	6	7	10	14	14	18	20	3	100
Not useful (5)	5	5	6	7	17	11	24	21	5	100

Source: Revenue Analysis

6.5 Experience of using Revenue.ie

Focusing specifically on Revenue.ie, customers were asked to rate their level of agreement with four statements on finding information on the website (Table 21). Respondents are generally positive in terms of their views on their experience of finding and understanding the information they accessed on Revenue.ie. They also tended to agree that the information was helpful in answering their queries.

However, it is notable that the share of respondents who strongly agreed with each statement is relatively small. 15 per cent strongly agreed the information was helpful or answered their question. This suggests there is scope to further improve the ease with which people can find the information they want, but also to make it easier to understand. In this regard, the introduction of new analytical tools to analyse how customers navigate the website will provide important insights. This information will be used to support changes that improve customers' experience using Revenue.ie.

Table 21: Finding information on Revenue.ie

	Share of Responses (%)						
Order	Strongly Agree	Agree	Somewhat Agree	Somewhat Disagree	Disagree	Strongly Disagree	No Opinion
It was easy to find the information I wanted	14	38	32	9	4	2	1
The information was easy to understand	12	36	31	13	6	3	2
I found the information helpful	14	45	29	7	3	2	2
The information answered my query	14	39	33	9	3	2	3

Source: Revenue Analysis

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Respondents were also asked to provide comments on any other channels that Revenue could use to provide information. Some suggestions included increased face-to-face contact options. However, appointments service and virtual appointments are available to facilitate this type of engagement. Other comments conveyed a preference for email correspondence. A sample of the comments are included in Box 4.

Box 4: Other channels to provide information

"Email is the most convenient"

"Online chat services"

"Better phone services"

"Use all offices to display general information and contact details"

"By post"

"Clearly and simply laid out information booklet"

"Make it easier to navigate the website"

"Social media and local accounts influencers"

"Mobile app"

"Online videos"

Source: Revenue Analysis

7. Customer Understanding of Tax Matters

7.1 PAYE Customer Tax Literacy/Knowledge

Revenue invests significantly in developing its services to make it as easy as possible for taxpayers to manage their tax affairs. While, for PAYE employees, the employer plays an important role through, for example, deducting income tax and USC from employee salaries, there are often other actions customers may need take to manage their tax affairs effectively. These include, for instance, declaring other income where applicable, filing an Income Tax return, and claiming tax credits and reliefs.

It is evident that PAYE customers require a level of tax knowledge to manage their tax affairs. Tax knowledge is quite a broadly defined concept. It can refer to, for instance, people's awareness of the purpose of the tax system, their understanding of how the tax system works, their knowledge of their legal responsibilities and rights, and their awareness of tax offences and penalties.

Tax knowledge also refers to people's practical tax knowledge and ability to engage with the tax system in terms of, for example, calculating and paying their tax liabilities, filing returns, and sourcing tax information. This aspect of tax knowledge seems particularly relevant in the context of the evolving digital economy and the transition of services to online platforms, which has contributed to the changing nature of work and the scope for the people to access other income streams in the shared economy.

The statements in Table 22 seek to develop an insight into PAYE customers' practical tax knowledge. They are used to assess customers' awareness of paying income tax, familiarity with the tax credits and reliefs they can claim, knowledge of how to fill out claim forms, and awareness of all taxes that they are obliged to pay and how to inform Revenue of other sources of income.

PAYE customers tend to take an active role in monitoring the income and transfers they receive. Looking at the share of respondents who indicated at least some level of agreement, 85 per cent checked their payslip, social welfare statement, or pension statement to ensure all is in order. 75 per cent knew the highest rate of Income tax and USC they pay. This suggests that a certain proportion of people who check their payslip are more likely to be aware of the net income amount they should receive rather than the underlying rates used to calculate the amount.

As regards developing a sense of customers' tax compliance knowledge, 85 per cent indicated some level of agreement with the statement that they knew the taxes they are obliged to pay. 81 per cent knew how to inform Revenue of other income they receive.

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The gap in PAYE customers' knowledge regarding their awareness of claiming tax credits and reliefs is more pronounced. 30 per cent did not know or were somewhat unsure of all the tax credits and reliefs they could claim (i.e. they marked somewhat disagree, disagree or strongly disagree in response to the statement). In terms of the associated required practical knowledge, 22 per cent indicated that they were either unsure or could not complete tax credit or relief claim forms.

Table 22: PAYE Customer Level of Understanding of their Tax Affairs

Aspect of Service	Share of Respondents (%)					
	Strongly Agree	Agree	Somewhat Agree	Somewhat Disagree	Disagree	Strongly Disagree
I check my payslip, social welfare statement, pension statement to ensure all is in order	24	39	22	5	7	3
I know what taxes I am obliged to pay	21	43	21	7	5	3
I know how to inform Revenue of other income (e.g. casual income) that wasn't taxed	18	42	21	7	8	3
I can complete the forms to claim for tax credits/reliefs	18	36	25	9	8	5
I know the highest rate of income tax and USC that I pay	18	33	24	9	11	5
I know the tax reliefs and credits that I am entitled to claim	14	27	29	11	13	6

Source: Revenue Analysis

7.2 Trust and Perceptions of Tax Administration

Tax knowledge and morale can have an important bearing on people's ability to make sound tax decisions which in turn affects tax compliance. However, it is only one of several factors that affect tax compliance behaviour. An important factor that has received much attention in recent times is that of public trust in tax administration (which is significantly interlinked with trust in public institutions more generally). It is a subject that Revenue is particularly cognisant of and the inclusion of relevant questions in the customer surveys enables the monitoring and assessment of customer's trust in Revenue's administration of the tax system, in its systems and data storage.

96 per cent of PAYE customers indicated that they either strongly agree, agree or somewhat agree with the statement that they trust Revenue to protect their information (Table 23). Similarly, 92 per cent of PAYE customers indicated that Revenue treats them fairly. PAYE customers' perceptions were also positive (87 per cent strongly agreed, agreed, or somewhat agreed) as regards how helpful the information provided to them by Revenue was in paying the right amount of taxes. A similar level of agreement is indicated for how helpful Revenue's services were in this regard. It is important to take note of the 8 per cent who disagreed with these two statements.

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Table 23: Perceptions of Tax Administration

	Share of Respondents (%)						
	Strongly Agree	**Agree**	**Somewhat Agree**	**Somewhat Disagree**	**Disagree**	**Strongly Disagree**	**No Opinion**
I trust that Revenue keeps my information safe and secure	38	46	11	1	0	1	2
I trust that Revenue treats me fairly	29	48	15	4	1	1	2
Information provided to me by Revenue helps me pay the right amount of taxes	26	45	17	5	2	1	5
Revenue's services help me pay the right amount of taxes	25	44	18	5	2	1	5

Source: Revenue Analysis

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8. PAYE customer engagement with Professional Tax Agents

8.1 Use of a Professional Tax Agent

This section examines the extent to which PAYE customers engage with tax agents and their motivation for employing them to manage their tax affairs. Overall, 18 per cent of respondents have reported using a tax agent. 15 per cent of those aged between 18 to 29 have employed a tax agent compared to 20 percent of 30- to 44-year olds, 19 per cent of 45 to 64-year olds and 18 per cent of those aged 65 or older. 16 per cent of females engaged the services of a professional tax agent compared to 21 per cent of males.

8.2 Reasons for using a Professional Tax Agent

Relative to other types of taxpayers that engage with Revenue, PAYE customers' tax affairs are generally considered to be more straightforward to manage. It is therefore important to assess PAYE customers' motivation for employing tax agents to establish what more can be done by Revenue to assist them.

Most respondents identified a combination of reasons for employing a tax agent. These tended to refer to time saving benefits, gaps in their own tax knowledge or a lack of confidence managing their taxes. 69 per cent of those who hired a tax agent (i.e. 8 per cent of the PAYE population) did so to save time working on their tax affairs. The same share of respondents indicated they were afraid of making a mistake in the preparation and management of their tax affairs, while 48 per cent of the cohort of customers who employ a tax agent, indicated they found tax complicated and did not know how to engage with Revenue. Relatedly, 42 per cent of those who use a tax agent did so because they found the process of completing a year end return too complicated.

As regards customers' perceptions of Revenue as factor that influenced their decision to use a tax agent, 20 per cent of tax agent users (i.e. 2 per cent of PAYE population) believed that Revenue provided a better service to tax agents, while 16 per cent were of the view that Revenue processed tax refunds sooner for tax agents. While such perceptions are held by a small share of the PAYE customer population, it highlights the importance of communicating to all customers that each person who engages with Revenue is treated in a non-discriminatory way and receives the same high standard of support.

Table 24: Reasons for using a Tax Agent

Share of Respondents who use a Tax Agent (%)	
Fear of making a mistake	69
To save time preparing and managing taxes	69
Find tax complicated and did not know how to engage with Revenue	48
The process of completing a year end return is too complicated	42
Had additional income and did not know how to compute personal liability	22
Belief that Revenue provides a better service for tax agents	20
I responded to a tax agent advertisement	19
Belief that Revenue processes tax refunds sooner for tax agents	16
Other	7

Source: Revenue Analysis

7 per cent of respondents selected 'Other' as their reason for engaging a professional tax agent. For those who provided additional detail in this regard, convenience, and a need to employ them for business purposes were the two most prominent reasons. A sample of responses are presented in Box 5.

Box 5: Other reasons for using a Tax Agent.

"To register my car from the UK"

"My accountant is employed for business purposes"

"Unable to complete on ROS due to status change"

"More convenient for me"

"Not aware of correct documents to complete"

"Recommended for BTWEA by local enterprise"

"Service available through work pension plan"

"Sold a second home"

"I was a solder trader and accountants were required by central bank"

"To check my tax each month"

"Used a professional on retirement to advise on tax matters"

Source: Revenue Analysis

Respondents were also asked if they would like to add a comment on their experience with using a tax agent. A sample of the responses are reported in Box 6.

Box 6: Customer comments on using a tax agent

"I feel I can manage my own tax affairs with help from the Revenue"

"I find tax complicated and nervous I could make an error"

"I would need help with understanding the tax system"

"Use [tax agent] for tax assistance – helpful in my recent circumstances"

"I am very happy with Revenue.ie my account"

"Used a tax agent back in 2007 and found his services useful"

9. Additional Feedback

9.1 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. Over 13 per cent of respondents provided feedback, with over half of the feedback relating to suggestions for service improvements. These broadly relate to improving existing services, making information more accessible, and providing specific help to the elderly.

13 per cent of comments referred to the **simplification of tax forms** and 11 per cent to better **supporting people's understanding of tax matters**. Some comments provided by PAYE customers were:

- *"The current process is too confusing. It feels like you need a degree in tax affairs to know what you're entitled to and how to claim for refunds. It needs to be simplified."*
- *"There are many taxpayers such as myself who have no more than one or two incomes not taxed at source. A simplified paper-based tax form for such individual could be very useful if accompanied with simple, non-technical help and guidance."*
- *"All matters pertaining to Tax should in a plain easy to understand format, which is not always the case, and there should be no need for the normal person to have to consult an accountant to keep their affairs in order."*
- *"To be informed when revenue taking money from your wage and why and when your tax credits return to normal after a sick absence."*
- *"Provide a comprehensive page showing all the relevant aspects of the Tax system from Credit to bands to LPT etc. to allow the customer fully understand the system."*
- *"Generally speaking I am happy with MyAccount. It has made interaction with Revenue much easier for me in recent years. But I would appreciate clear explanations of content of documents such as Tax credit certs and End of Year statements. Also whether joint or individual assessment is to my advantage."*

10 per cent of responses related to **improving the telephone service** provided by Revenue. Many comments referred to waiting times and frustrations with the automated phone service and often contended that more staff were needed to answer phonelines. 9 per cent of the suggestions referred to more opportunities for **face-to-face interaction**

with Revenue staff. 8 per cent of suggestions related to improvements in **the length of time** it takes to resolve online queries and to **provide updates** as the queries progress. Other improvement suggestions include adding a chat feature on the Revenue website, extending opening hours and providing services on Saturday.

Some comments provided by PAYE customers were:

- *"I would, if necessary, like to be able to speak with a staff member.   I would like to know how to find out which year was the last one for which I made a return/claimed expenses I find the system for uploading receipts is cumbersome."*
- *"It would be helpful if Revenue could give an indication as to when they will deal with a query or when a tax refund will issue - often where wait times can be 8 weeks or more. It helps manage expectations. Also if revenue.ie search function could be improved (it works on only one or two words)."*
- *"Open on Saturdays …, you're a public service body and people that work during the week cannot get through   Myenquiries turnaround should be 1 day not 14. Give the public a way to calculate underpayments so they can prepare   Sort your phone lines out be open 9-6 not just until 5."*
- *"I was very familiar with services years ago when you could make appointments/ call to desk in Tax Office and keep things up to date. Since I retired and person to person contact is strongly discouraged by Revenue, I have disengaged and rarely check or claim credits."*
- *"My suggestion would be to make it easier for people to make telephone contact with revenue - nothing beats speaking to someone & revenue is no longer as accessible as before covid."*
- *"More staff to answer PAYE employee services and extend the opening times to take these calls."*
- *"MyEnquiries should be monitored closely to ensure they are being responded to in a timely fashion otherwise they should be referred automatically to line managers; been ignored for several weeks, then offering an apology is very poor service."*
- *"Make your online service easier to navigate and not as prone to crashing out or locking out a person who is trying to update information on your system."*

5 per cent of improvement suggestions referred to providing specific help to **elderly** members of the population. Some suggestions for improvement include providing an alternative to online support.

- *"For older people in particular and for unusual queries such as bereavement a telephone service is essential as entering boxes doesn't allow for certain circumstance and a telephone answered in a timely manner would be good. I find Revenue staff very helpful when I do manage to get through on the phone."*
- *"With a lot of Public Services gone online it is very difficult for older people to access services and you cannot get anybody to answer a phone call."*
- *"I am a pensioner, not very proficient in my use of Digital services, so perhaps a "Ladybird Guide" to paying tax and assessment of returns to be made would help people like me. Also, try to switch the energy re paying taxes to being positive rather than punitive, somewhat like the National Lottery does in relation to its use of income. Thank you to revenue staff who do such important work."*

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Appendix

Target PAYE Taxpayer Population

A 1.1 Identifying the Target PAYE Taxpayer Population

This survey focuses on PAYE customers with PAYE income from either employment or taxable social welfare payments such as pensions in the past four years. The target population includes those PAYE customers who earned self-assessed annual income less than €30,000. This definition is regarded as a 'Live' or active PAYE customer by Revenue.

Following the data cleaning of an initial population of 3.3 million active PAYE customers, a target PAYE customer population of 2.9 million customers was identified. Data cleaning steps included, for example, the removal of non-resident cases, PAYE customers registered as directors or for PREM, RCT or CT, live compliance intervention cases, cases in liquidation or bankruptcy, and deceased cases. As this survey was conducted by email, the final step was to match PAYE customers with email addresses held centrally in Revenue. This results in a sampling frame of 2.45 million PAYE taxpayers.

Table A1: Survey Population

Criteria	Number of PAYE customers
(1) Live PAYE customer cases	3,249,380
(2) Less: Deceased customers	(62,472)
(3) Less: Cases not assigned to Personnel or Business Division	(3,580)
(4) Less: Non residents	(35,550)
(6) Less: Directors	(8,284)
(7) Less: Cases with a stop	(77,948)
(8) Less: Negative Gross Income cases	(160)
(9) Less: Registered for PREM, RCT, CT**	(49,937)
(10) Less: EnonPAYE income > €30,000	(9,935)
(11) Less: Revenue staff	(6,587)
(12) Less: GCD48 cases	(362)
(13) Less: Live compliance intervention	(3,073)
(14) Less: Aged under 18 years	(64,913)
Target Population	**2,926,579**
(15) Less: Cases with no email addresses	(474,863)
Sampling Frame	**2,451,716**

Source: Revenue analysis

A stratified random sampling approach is applied to produce a representative sample of the target population. To this end, the sampling frame of 2.45 million taxpayers is stratified by the following age cohorts: 18-29, 30-44, 45-64, and over 65. People were randomly selected within each cohort. The number selected was determined by the need to attain a statistically significant representative number of responses within each cohort

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to allow for cohort specific analysis (Table 1). An initial sample of 10,000 was drawn from the sampling frame.

Table A2: Sampling Frame and Survey Sample

Age cohort	Target Population (%) (2,926,579)	Sampling Frame (%) (2,451,716)	Sample Response (%) (3,256)
18-29	28	33	21
30-44	33	37	22
45-65	24	24	23
65 +	14	7	34

Source: Revenue analysis

One issue to be cognisant of with survey analysis is the potential for non response bias. To the extent that some people will decide not to participate in the survey, this can give rise to potential biases in the analysis if they systematically differ, in terms of their characteristics or views, from those who do respond. In our analysis, we have sought to mitigate this bias by ensuring the sample size is large enough to provide representative results at the 95 per cent confidence interval. In addition, we also apply a design weight to compensate for over- or under-sampling of specific cases to ensure the statistics are representative of the targeted PAYE customer population of 2.9 million. The sample design weight are inverse sample fractions for each male, female, age cohort (i.e. 18-29, 30-44, 45-64, and over 65) stratum. Where cohorts are undersampled, the weighting exercise essentially enables us to assume that those who participated from that stratum are representative of those who did not.

A 1.2 Response rate

The cumulative and daily response rate is presented in Figure 1 whilst the response rate broken down by age cohort is displayed in Figure 2. The relatively low level of the younger cohort responding to the survey highlights the motivation for including an additional 7,000 taxpayers aged 18-29 in the sample. By the survey response deadline, we attained a statistically representative number of responses.

Figure A1: Cumulative and Daily Response Rate
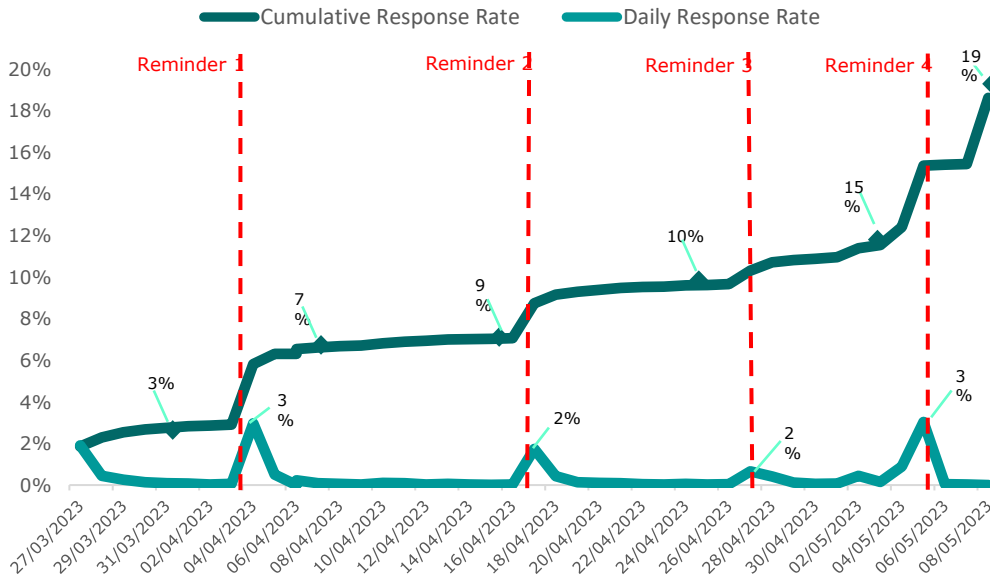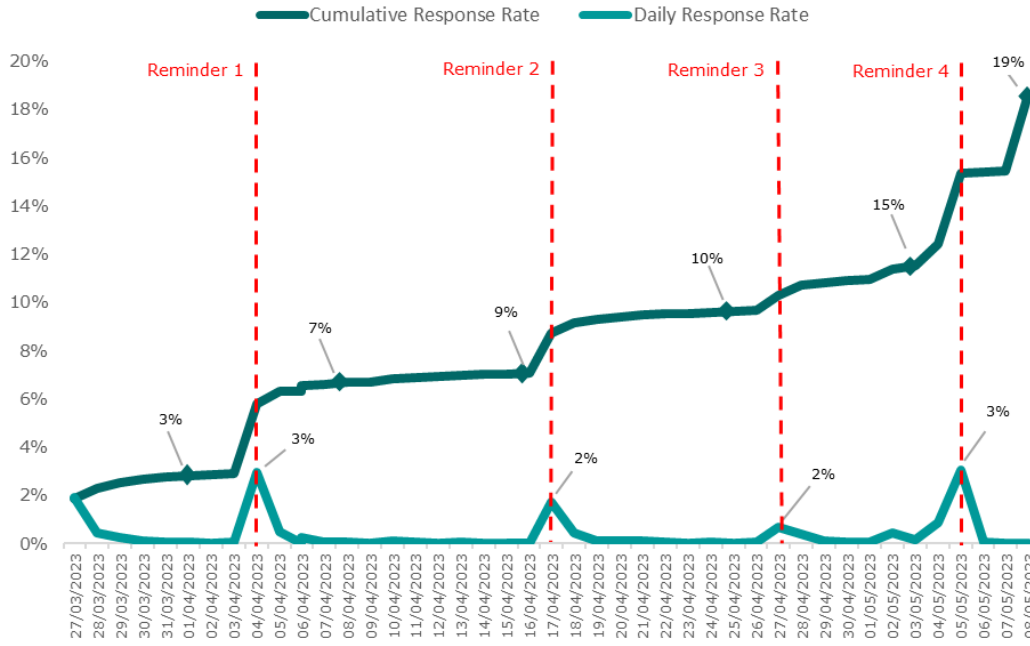
Source: Revenue analysis
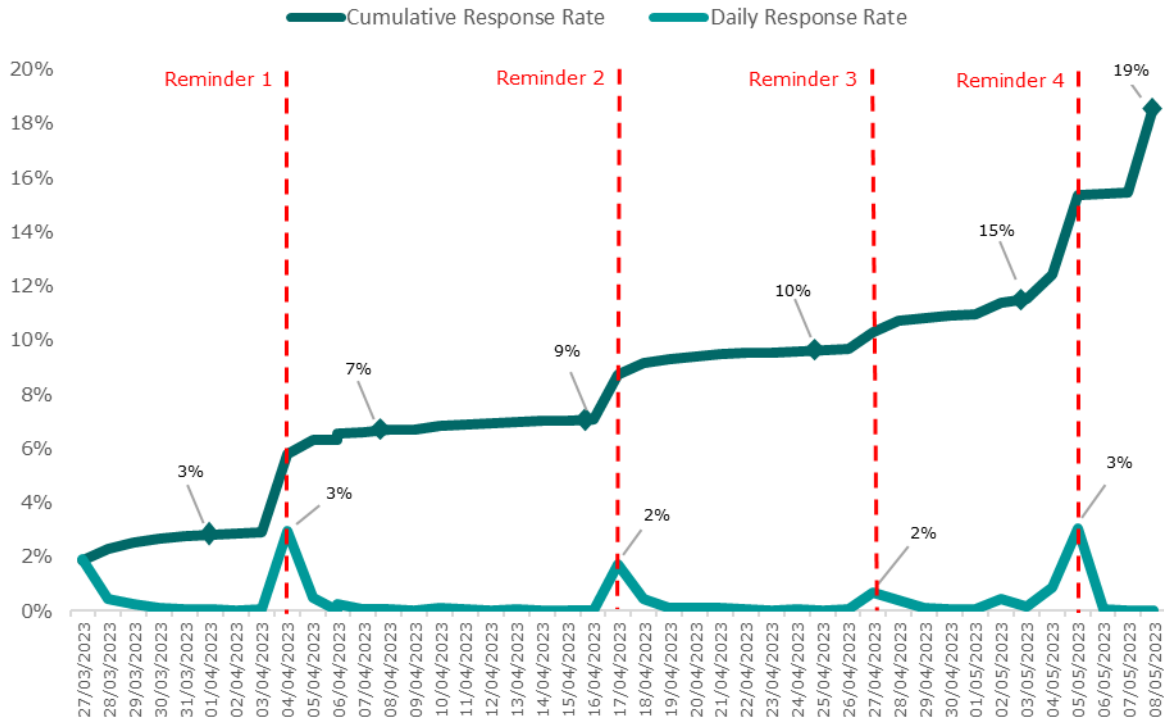
Source: Revenue analysis

Figure 2: Cumulative Response Rate by Age Cohort
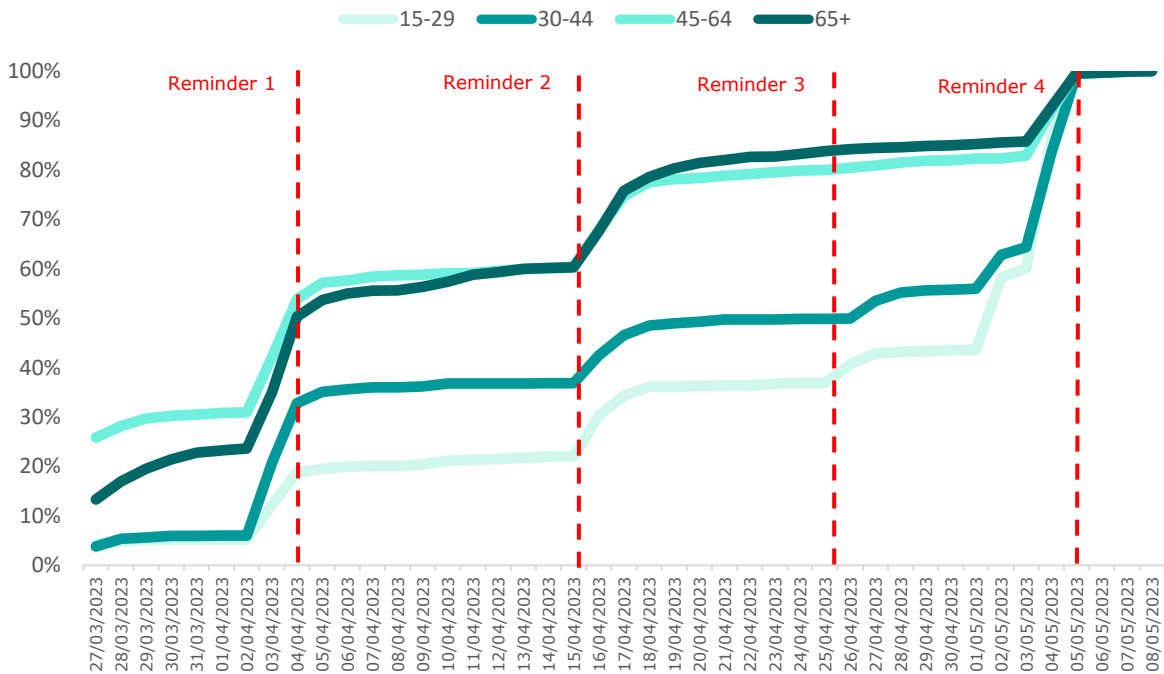
Source: Revenue analysis

A 1. 3 Comparison of PAYE customer population including and excluding customers without an email address

Not all PAYE customers have provided Revenue with an email address. As the survey was conducted via email this reduced the sampling frame by approximately 500,000 customers from 2.9 million to 2.45 million. As a result the sample drawn from the sampling frame may not reflect the target population if the distribution of those without an email address is non-random. The Tables below compare the distribution of the target population with the population which excludes customers without an email address. Table A2 indicates a disproportionate share of customers without an email address are aged 65 or older. This results in an under representation of this cohort in the sampling frame. However, to the extent that the assumption holds that those who were drawn from each stratum in the sampling frame are similar to the excluded customers with no email address, then the application of the design weight to create a weighted sample helps ensure the survey analysis is representative of the targeted PAYE customer population. One potential area where the assumption may not hold is in relation to engagement with online services, where, for example, the sample population of over 64's with email addresses are more likely to use myAccount compared to that cohort of the target population.

Table A3: Distribution of Population with and without email address, by age category

Age Cohort	Population without Email (%)	Population excluding customers without email (%)	Target Population (%)
18-29	4	33	28
30-44	14	37	33
45-64	29	24	25
65+	52	7	14

Table A4: Distribution of Population with and without email address, by sex

Gender	Population without Email (%)	Population excluding customers without email (%)	Full Population (%)
Female	45	46	46
Male	55	54	54

Table A5: Distribution of Population with and without email address, by nationality

Nationality	Population without Email (%)	Population excluding customers without email (%)	Full Population (%)
Ireland	83	69	71
UK	3	3	3
EU-14 (ex. Ire)	1	5	4
EU-27 (ex. EU-14 & Ireland)	4	11	10
ROW	9	12	12

Cover Email

Customer Survey: Invitation to provide feedback to Revenue

27 March 2023

Dear Customer

Revenue needs your help. We have made big changes to the PAYE system in recent years, and we are now running an online survey to help us understand how well our current services meet your needs. We would very much appreciate your views which will help us further develop services to make dealing with your tax affairs as easy as possible.

I am inviting you to complete our online survey at {insert link}. The survey should take roughly 15 minutes to complete.

- You have been invited to take part in this survey as one of a group of randomly selected PAYE taxpayers.

- Your answers will be treated in strict confidence 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. Answers will not be owned, visible to or used by Qualtrics or any other third party.

- A report on the overall survey answers will be published on our website revenue.ie.

A notice confirming that this survey is authentic is posted on the News section of revenue.ie. If you would like to clarify any aspect of the survey, please contact me at surveys@revenue.ie.

I hope you will take the time to complete this short survey before Friday 5th May 2023 and thank you in advance for taking this opportunity to provide Revenue with your feedback.

_____

Economic Research Unit, Revenue

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Public Notice on Revenue.ie

Revenue's Economic Research Unit is running a survey of PAYE customers. The purpose of our survey is to further inform our understanding of the issues facing taxpayers and to help us improve the quality of the service we provide to you.

If you have been selected for the survey, you will receive an email inviting you to complete our short online survey before Friday 5th May 2023.

Our survey does not ask for financial or personal information.
Revenue will never ask for such information in emails or surveys.

In dealing with your tax affairs Revenue does not issue emails with website links included. This survey is not in any way connected with your individual tax affairs and the link has been provided for the strict purpose of inviting customer feedback to help us to improve the quality of service we provide.

If you have any concerns in relation to the survey, please contact us at surveys@revenue.ie.

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Revenue Survey of PAYE Customers 2023

You have been randomly chosen to complete this survey as you are registered with Revenue as a Pay-As-You-Earn (PAYE) customer.

We are looking for your opinions on your experience of Revenue's customer service. The information you provide in response to this survey will further inform our understanding of the issues facing taxpayers and to help us improve the quality of the service we provide to you.

Your answers will be treated in strictest confidence and will not be made known to any Revenue official who deals with your tax affairs.

Part 1: Customer Experience of Online Services

The first part of the survey focuses on your experience in accessing online services.

In recent years, an increasing range of Government services can be accessed online, including services provided by Revenue to help you manage your tax affairs.

1. How familiar are you with the following online activities?

Online activity	Not at all familiar	Not very familiar	Somewhat familiar	Familiar	Very familiar
Searching for information	☐	☐	☐	☐	☐
Social media	☐	☐	☐	☐	☐
Online shopping	☐	☐	☐	☐	☐
Online banking	☐	☐	☐	☐	☐
Accessing Government services (e.g. passport, driving licence, claiming tax credits for health expenses)	☐	☐	☐	☐	☐

2. Revenue's myAccount is a single access point for all Revenue's secure online services. Do you use myAccount?

Yes	No
☐	☐

   [*If answer to Q2 is Yes, go to Q3-Q6*]

3. Did you know about the two ways to access Revenue's myAccount online services?

Online access to myAccount	Yes	No
Log on via Revenue.ie using myGovID (single online account to access Government's digital services)	☐	☐
Log on via Revenue.ie using your Revenue account details	☐	☐

4. Did you know that Revenue's myAccount enables you to access the following online services?

Revenue's online services	Yes	No
Access your Preliminary End of Year Statement (which shows Revenue's provisional estimate of your income and tax position)	☐	☐
Access your Employment Detail Summary to view pay, tax, USC and PRSI details, as reported by your employer	☐	☐
Share your summary Employment Details with 3rd parties (e.g. mortgage provider) to allow them to verify your income using a secure link with a PIN	☐	☐
File a tax return form to claim a tax refund	☐	☐
Claim tax credits/reliefs (e.g. health expenses, nursing home expenses, remote working expenses, rent tax credit)	☐	☐
Update your personal details such as your address or civil status	☐	☐
Update private pension information	☐	☐

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5. Did you know that you can use myAccount to claim tax credits immediately after paying for certain expenses, giving you a tax refund straight away or reducing the tax you pay in your next wage payment?

Qualifying expenses	Yes	No
Health expenses	☐	☐
Nursing home expenses	☐	☐
Remote working expenses	☐	☐
Rent payments (in 2023)	☐	☐

6. How would you rate your satisfaction with the following aspects of the myAccount online services provided to you? Please select the appropriate responses.

	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied	Not applicable/Can't remember
Ease of registration	☐	☐	☐	☐	☐	☐	☐
Ease of access	☐	☐	☐	☐	☐	☐	☐
Ease of navigation to find the services you needed	☐	☐	☐	☐	☐	☐	☐
Time taken to resolve your query in MyAccount*	☐	☐	☐	☐	☐	☐	☐
Clarity of Revenue response provided via myEnquiries	☐	☐	☐	☐	☐	☐	☐
Safety and security of your personal data**	☐	☐	☐	☐	☐	☐	☐

* queries are made through myEnquiries which is a written message service in the secure environment of myAccount/ROS
** myAccount uses 2 factor authentication which requires mobile phone confirmation of on-line login

[*If answer to Q2 is No, go to Q7*]

7. Why do you not use myAccount? Please select all responses that apply to you

Awareness	Applicable
I have never heard of myAccount	☐
I know about myAccount but I prefer to contact Revenue through other channels	☐
I did not think Revenue myAccount could help me with my tax queries	☐
User needs	
I had no tax queries	☐
I did not have any tax credits or reliefs to claim	☐
I have a tax agent (tax agent may be a person or a company)	☐
Privacy and Security	
I do not want to provide Revenue with an additional method of contacting me	☐
I have concerns about submitting personal details to Revenue	☐
Technical	
I don't know how to set up myAccount	☐
I lost my login details and I don't know how to retrieve them	☐
It is inconvenient to have to use mobile phone to complete the login	☐
The services were too difficult to find or use after I logged in	☐
Other	
Other (Please specify) _____	☐

8. If you would like to provide us with further information about your technical difficulties with myAccount, please tell us in the box provided.

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Part 2: Customer Experience of All Revenue Services

The second part of the survey relates to all the ways you may interact with Revenue, such as calling us or using our website, and how satisfied you were with the experience.

9. How many times did you use any of the following methods to interact with Revenue in the last 12 months? Please select the responses that apply to you.

Method of Interaction	Never	Once	2 to 3	4 to 6	More than 6
Telephone	☐	☐	☐	☐	☐
Making an appointment to attend a Revenue public office in person	☐	☐	☐	☐	☐
Letter	☐	☐	☐	☐	☐
Using our website Revenue.ie to source information	☐	☐	☐	☐	☐
myEnquiries online service (a secure written message in MyAccount/ROS)	☐	☐	☐	☐	☐
myAccount to manage tax affairs (e.g. file a tax return form)	☐	☐	☐	☐	☐
Revenue Online Service (ROS) to manage tax affairs (e.g. file a tax return form)	☐	☐	☐	☐	☐

[Q10 only appears if 'Never' selected in all of Q9 responses]

10. As you did not interact with us in the last 12 months, we would like to understand further why this was the case. Can you please indicate the most relevant statements below that apply to you?

No direct contact required	Applies to me
My tax affairs were in order	☐
I did not have any tax credits or reliefs to claim	☐
I have a tax agent who deals with Revenue on my behalf (a tax agent may be a person or a company)	☐
I got the tax information I needed elsewhere	☐
Access barriers	
I am registered for myAccount but I have lost my access details	☐
I did not know how to contact Revenue	☐
I have concerns about submitting personal details	☐
Informational barriers	
I did not think Revenue could help me with my tax query	☐
I find tax complicated and I am unsure what I am enquiring about	☐
I am worried that if I contact Revenue I might owe money	☐
Other (Please specify) _____	☐

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11. There are many reasons for contacting Revenue, including to access personal information and to enquire about tax matters. Please select all the responses that apply to you

Reasons for interaction	
Accessing personal information	Applies to me
Reviewing my Preliminary End of Year Statement	☐
Viewing my payslips	☐
Viewing my Employment Detail Summary	☐
Queries relating to	
Local Property Tax	☐
Tax credits/reliefs (e.g. health expenses)	☐
Employer payment schemes (e.g. share based awards)	☐
COVID-19 wage subsidy schemes	☐
Accessing receipts tracker	☐
Switching to or using Revenue's online services	☐
Pensions	☐
Social welfare	☐
Other (Please specify) _____	☐

12. Please select the reasons for your engagement with Revenue to use tax payment and/or other services.

Reasons for engagement	
Tax payment services	Applicable
Sending in my tax return form	☐
Declaring additional sources of income	☐
Paying tax due to Revenue (e.g. Local Property Tax)	☐
Claim services	
Claiming my tax credits or reliefs	☐
Claiming a tax refund	☐
Administration services	
Requesting a form	☐
Registering a new employment	☐
Updating my personal details	☐
Other (Please specify) _____	

13. How satisfied were you with the in-office appointment service provided to you? Please select the appropriate responses.

	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied	Not Applicable
Staff knowledge and expertise	☐	☐	☐	☐	☐	☐	☐
Time taken by Revenue to resolve your query	☐	☐	☐	☐	☐	☐	☐
Clarity of response	☐	☐	☐	☐	☐	☐	☐
Privacy (e.g. only sought information relevant to query)	☐	☐	☐	☐	☐	☐	☐
Help in switching to online services	☐	☐	☐	☐	☐	☐	☐

[If indicate use of telephone in Q9]

14. How satisfied were you with the telephone service provided to you? Please select the appropriate responses.

	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied	Not Applicable
Staff knowledge and expertise	☐	☐	☐	☐	☐	☐	☐
Time taken by Revenue to resolve your query	☐	☐	☐	☐	☐	☐	☐
Clarity of response	☐	☐	☐	☐	☐	☐	☐
Privacy (e.g. only sought information relevant to query)	☐	☐	☐	☐	☐	☐	☐
Help in switching to online services	☐	☐	☐	☐	☐	☐	☐

15. On a scale of 1 to 5, where **1 is most preferred** and **5 is least preferred**, please provide your preference for the following methods of two-way contact with Revenue.

Method of Contact	Rank from 1 to 5
Telephone	☐
Making an appointment to attend a Revenue public office in person	☐
Letter	☐
myEnquiries online service (a written message in the secure environment of myAccount/ROS)	☐
Social Media	☐

16. How often in the last 12 months have you seen or heard communications from Revenue through any of the following channels?

	Never	Occasionally	Often
Phone call	☐	☐	☐
In person	☐	☐	☐
Letter	☐	☐	☐
Newspaper	☐	☐	☐
Radio	☐	☐	☐
Notification on myAccount/myEnquiries	☐	☐	☐
Social Media	☐	☐	☐
Other (Please specify) _____	☐	☐	☐

17. **In general**, how would you rate your **overall** satisfaction with the customer service you receive from Revenue? Please select the appropriate response.

Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied
☐	☐	☐	☐	☐	☐

18. Have you experienced an improvement in Revenue customer service in the past 12 months? Please select the appropriate response.

Improved	No Change	Disimproved
☐	☐	☐

19. Please rate your level of agreement or disagreement with the following statements:

	Strongly Agree	Agree	Somewhat Agree	Somewhat Disagree	Disagree	Strongly Disagree	No opinion
I trust that Revenue treats me fairly	☐	☐	☐	☐	☐	☐	☐
I trust that Revenue keeps my information safe and secure	☐	☐	☐	☐	☐	☐	☐
Information provided to me by Revenue helps me pay the right amount of taxes	☐	☐	☐	☐	☐	☐	☐
Revenue's services help me pay the right amount of taxes	☐	☐	☐	☐	☐	☐	☐

20. If you would like to provide us with further information of your experience with the services received from Revenue, or suggestions on ways we can better help you in resolving your tax queries, please tell us in the box provided.

Part 3: Customer Understanding of Tax Matters and Sourcing Tax Information

This part of the survey relates to your understanding of your tax affairs and your experience in sourcing tax information.

21. Can you please indicate your agreement or disagreement with the following statements?

	Strongly Agree	Agree	Somewhat Agree	Somewhat Disagree	Disagree	Strongly Disagree
I check my payslip or social welfare statement to ensure all is in order	☐	☐	☐	☐	☐	☐
I know the highest rate of income tax and USC that I pay	☐	☐	☐	☐	☐	☐
I know the tax reliefs and credits that I am entitled to claim	☐	☐	☐	☐	☐	☐
I can complete the forms to claim for tax credits/reliefs	☐	☐	☐	☐	☐	☐
I know how to inform Revenue of other income (e.g. casual income) that wasn't taxed	☐	☐	☐	☐	☐	☐
I know what taxes I am obliged to pay	☐	☐	☐	☐	☐	☐

22. There are many places you may seek information from in order to answer your tax queries. On a scale of 1 to 5, where **1 is not useful** and **5 is very useful**, please rate how you found each information source for answering your tax questions?

	Did not use	Not useful				Very useful
Citizen's information services	☐	1	2	3	4	5
Online search engines (e.g. Google)	☐	1	2	3	4	5
Revenue.ie (directly or redirected via an online search engine)	☐	1	2	3	4	5
Social media	☐	1	2	3	4	5
Mainstream media (e.g. TV, radio, newspapers)	☐	1	2	3	4	5
My employer	☐	1	2	3	4	5
Tax agents/accountants	☐	1	2	3	4	5
Friends or family	☐	1	2	3	4	5
Other (Please specify)	☐	1	2	3	4	5

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[If indicated using Revenue.ie in Q22]

23. Please rate your experience of finding information on tax matters on Revenue.ie by selecting the appropriate responses.

	Strongly Agree	**Agree**	**Somewhat Agree**	**Somewhat Disagree**	**Disagree**	**Strongly Disagree**	**No opinion**
It was easy to find the information I wanted	☐	☐	☐	☐	☐	☐	☐
The information was easy to understand	☐	☐	☐	☐	☐	☐	☐
I found the information helpful	☐	☐	☐	☐	☐	☐	☐
The information answered my query	☐	☐	☐	☐	☐	☐	☐

24. Are there other channels that Revenue could use to provide the information you need?

Part 4: Experience using a Tax Agent

25. Do you use the services of a professional tax agent (i.e. a person or company who will deal with Revenue on your behalf for a fee)?

Yes	**No**
☐	☐

[If 'Yes' selected in Q25]

26. Please state the reasons why you use a tax agent.

Reasons for using a tax agent	
Uncertainty and knowledge gaps	Applies to me
I fear that I would make a mistake	☐
I find tax complicated and did not know how to engage with Revenue	☐
The process of completing a year end return is too complicated	☐
I had additional income and did not know how to compute my liability	☐
I believe Revenue process tax refunds sooner for tax agents	☐
I believe Revenue provide a better service to tax agents than to me	☐
Convenience	
To save time preparing and managing my taxes	☐
I responded to a tax agent advertisement	☐
Other (please specify) _____	☐

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

Part 5. Concluding Comments

28. 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 if you would like to be informed when the summary report on the survey is published on Revenue.ie. Your email address will not be used for any other purpose.

Thank you for taking the time to complete this survey.

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