

CPA Canada Public Opinion Survey on Canada's Tax System

Background document

March 13, 2019



CPA Canada Public Opinion Survey on Canada's Tax System - Backgrounder -

Study Information

The CPA Canada Public Opinion Survey on Canada's Tax System was commissioned by Chartered Professional Accountants of Canada, and conducted by Nanos Research using a random digit dialing dual frame (land-and cell-lines) hybrid telephone and online random survey of 1,000 Canadians, 18 years of age or older, between February 23rd and 26th, 2019 as part of an omnibus survey. Participants were randomly recruited by telephone using live agents and administered a survey online. The sample is geographically stratified to be representative of Canada.

The margin of error for a random survey of 1,000 Canadians is ± 3.1 percentage points, 19 times out of 20.

Study Background

CPA Canada believes that Canada's tax system is not delivering for Canadians or the Canadian economy and that the current system is in a sad state of repair. CPA Canada is a longtime advocate for a comprehensive review of the tax system in the public interest. We believe a tax review would lead to recommendations for a tax system that supports sustainable growth and serves Canadians' best interests.

CPA Canada Public Opinion Survey on Canada's Tax System - Backgrounder -

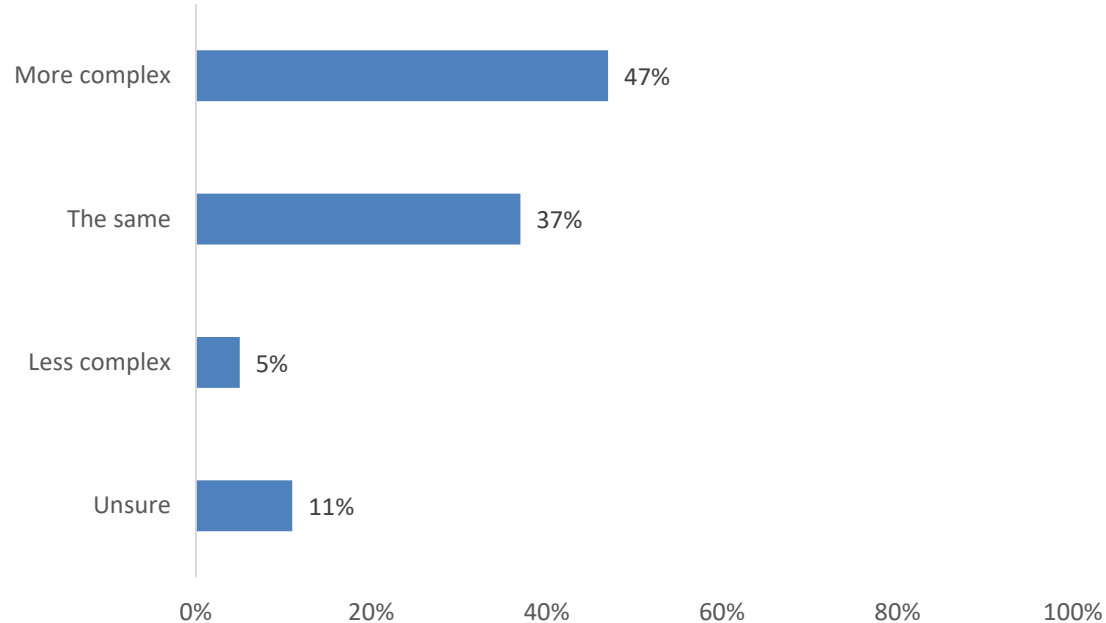
About CPA Canada

Chartered Professional Accountants of Canada (CPA Canada) is one of the largest national accounting organizations in the world, representing more than 210,000 members. Domestically, CPA Canada works cooperatively with the provincial and territorial CPA bodies who are charged with regulating the profession. Globally, it works together with the International Federation of Accountants and the Global Accounting Alliance to build a stronger accounting profession worldwide. CPA Canada, created through the unification of three legacy accounting designations, is a respected voice in the business, government, education and non-profit sectors and champions sustainable economic growth and social development. The unified organization is celebrating five years of serving the profession, advocating for the public interest and supporting the setting of accounting, auditing and assurance standards. CPA Canada develops leading edge thought-leadership, research, guidance and educational programs to ensure its members are equipped to drive success and shape the future. cpacanada.ca

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- Almost half (47%) of Canadians say the tax system has become more complex than it was 10 years ago, while 37% say it has stayed the same, and only 5% of Canadians feel the tax system is less complex.

Complexity of Tax System Compared to 10 Years Ago



Q1. Do you think Canada's tax system is more complex, the same or less complex than it was 10 years ago?

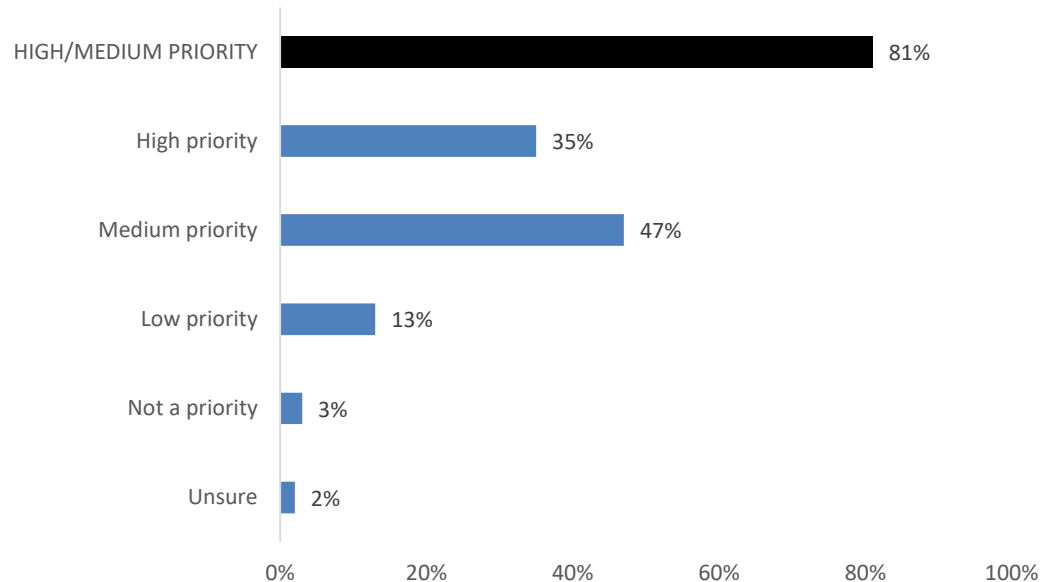
Note: Percentages may not add to 100% due to rounding.

Base: All respondents (1,000).

CPA Canada Public Opinion Survey on Canada's Tax System - Background -

- 81% of Canadians see a comprehensive tax review as a priority for the federal government. Of those, more than one in three (35%) say it should be a high priority, which is an impressive figure given that tax is not always a top-of-mind issue among Canadians.

How Much of a Priority Should it Be for the Federal Government to Launch a Comprehensive Review of Canada's Tax System?



Q6. Should it be a high, medium, low or not a priority for the Government of Canada to launch a comprehensive review to improve Canada's tax system?

Note: Percentages may not add to 100% due to rounding.

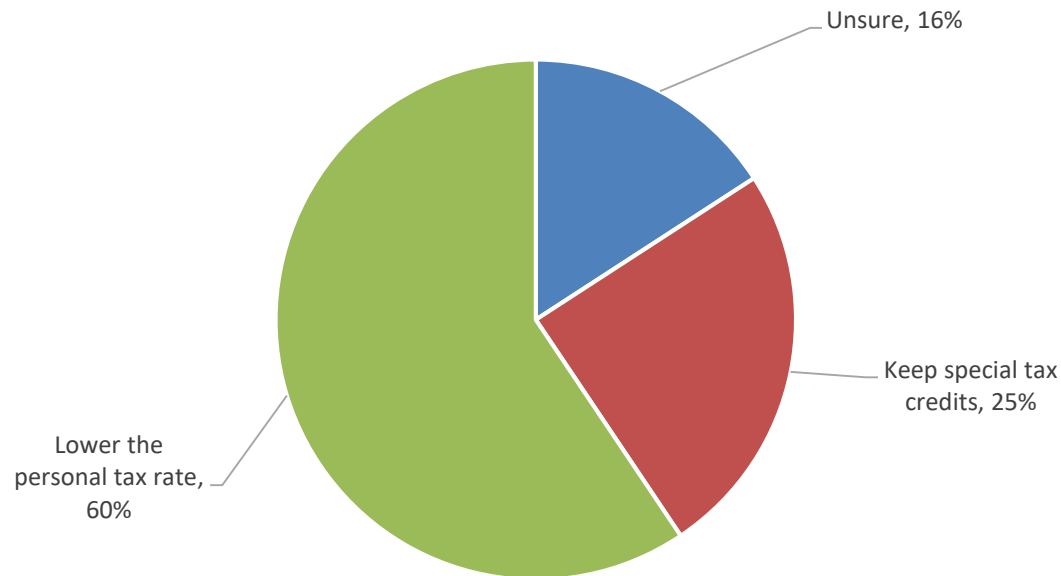
"High priority" + "Medium priority" totals to 81% due to rounding.

Base: All respondents (1,000).

CPA Canada Public Opinion Survey on Canada's Tax System - Backgrounder -

- Three in five (60 per cent) of participants would prefer lower personal tax rates over special tax credits. Twenty-five per cent preferred keeping special tax credits while 16 per cent were unsure. While focused tax credits can be appealing to politicians, they further complicate Canada's tax system.

Whether Prefer Tax Credits or Lower Tax Rates



Q5. Given the choice would you prefer that the federal government: keep special tax credits or lower the personal tax rate?

Note: Percentages may not add to 100% due to rounding.

Order in which "Keep special tax credits" and "Lower the personal tax rate" displayed was randomized for each survey respondent.

Base: All respondents (1,000).



Nanos conducted an RDD dual frame (land- and cell-lines) hybrid telephone and online random survey of 1,000 Canadians, 18 years of age or older, between February 23rd and 26th, 2019 as part of an omnibus survey. Participants were randomly recruited by telephone using live agents and administered a survey online. The sample is geographically stratified to be representative of Canada.

Individuals were randomly called using random digit dialling with a maximum of five call backs.

The margin of error for a random survey of 1,000 Canadians is ± 3.1 percentage points, 19 times out of 20.

The research was commissioned by the Chartered Professional Accountants of Canada and was conducted by Nanos Research.

TECHNICAL NOTE

Element	Description
Organization who commissioned the research	Chartered Professional Accountants of Canada
Final Sample Size	1000 Randomly selected individuals.
Margin of Error	±3.1 percentage points, 19 times out of 20.
Mode of Survey	RDD dual frame (land- and cell-lines) hybrid telephone and online omnibus survey
Sampling Method Base	The sample included both land- and cell-lines RDD (Random Digit Dialed) across Canada.
Demographics (Captured)	Atlantic Canada, Quebec, Ontario, Prairies, British Columbia; Men and Women; 18 years and older. Six digit postal code was used to validate geography.
Fieldwork/Validation	Individuals were recruited using live interviews with live supervision to validate work, the research questions were administered online.
Number of Calls	Maximum of five call backs.
Time of Calls	Individuals were called between 12-5:30 pm and 6:30-9:30pm local time for the respondent.
Field Dates	February 23 rd to 26 th , 2019.
Language of Survey	The survey was conducted in both English and French.
Standards	This report exceeds the standards set forth by CRIC, ESOMAR and AAPOR.

Element	Description
Weighting of Data	The results were weighted by age and gender using the latest Census information (2016) and the sample is geographically stratified to ensure a distribution across all regions of Canada. See tables for full weighting disclosure
Screening	Screening ensured potential respondents did not work in the market research industry, in the advertising industry, in the media or a political party prior to administering the survey to ensure the integrity of the data.
Excluded Demographics	Individuals younger than 18 years old; individuals without land or cell lines, and individuals without internet access could not participate.
Stratification	By age and gender using the latest Census information (2016) and the sample is geographically stratified to be representative of Canada. Smaller areas such as Atlantic Canada were marginally oversampled to allow for a minimum regional sample.
Estimated Response Rate	Nine percent, consistent with industry norms.
Question Order	Question order in the tabulations appended to the report reflects the order in which they appeared in the original set of questions.
Question Content	This was module five of an omnibus survey. Module one was about ethics in federal politics; module two was about the likeability of federal party leaders, government relations with Indigenous communities, and SNC Lavalin; module three was about future income; module four was about the standard of living.
Question Wording	The questions in the preceding report are written exactly as they were asked to individuals.
Survey Company	Nanos Research
Contact	Contact Nanos Research for more information or with any concerns or questions. http://www.nanos.co Telephone:(613) 234-4666 ext. 237 Email: info@nanosresearch.com.



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TABULATIONS





2019-1377 – CPA February – STAT SHEET

			Region					Gender		Age			
			Canada 2019-02	Atlantic	Quebec	Ontario	Prairie	British Columbia	Male	Female	18 to 34	35 to 54	55 plus
Question - Do you think Canada's tax system is more complex, the same or less complex than it was 10 years ago?	Total	Unwgt N	1000	100	250	300	200	150	517	483	257	446	297
		Wgt N	1000	100	250	300	200	150	491	509	271	340	389
	More complex	%	47.1	47.9	38.5	51.8	52.3	44.6	46.5	47.7	39.7	46.5	52.8
	The same	%	36.9	38.8	46.0	34.8	30.0	34.2	39.1	34.8	36.8	38.7	35.5
	Less complex	%	4.7	3.6	5.4	3.8	5.7	4.8	6.6	2.9	3.8	5.9	4.3
	Unsure	%	11.2	9.7	10.1	9.5	12.1	16.4	7.8	14.5	19.7	8.9	7.3

On a scale of 1 to 10, where 1 is not at all important and 10 is very important, please rate the following: [RANDOMIZE]

			Region					Gender		Age			
			Canada 2019-02	Atlantic	Quebec	Ontario	Prairie	British Columbia	Male	Female	18 to 34	35 to 54	55 plus
Question - Having a simple tax system that is easy to understand	Total	Unwgt N	1000	100	250	300	200	150	517	483	257	446	297
		Wgt N	1000	100	250	300	200	150	491	509	271	340	389
		Mean	8.28	8.25	8.27	8.46	8.16	8.13	8.29	8.27	7.63	8.33	8.68
	Not at all important (1)	%	1.5	2.7	1.0	1.9	1.8	0.0	1.5	1.4	1.7	2.0	0.8
	2	%	1.2	1.5	0.6	0.5	1.7	2.7	1.2	1.1	1.9	1.0	0.8
	3	%	1.9	1.6	1.8	0.9	3.6	2.1	1.6	2.2	3.6	1.6	1.0
	4	%	2.1	3.1	1.9	2.0	1.8	2.7	2.4	1.9	4.4	1.3	1.3
	5	%	5.2	2.6	7.0	4.0	5.3	5.9	5.5	4.8	7.4	4.9	3.9
	6	%	4.3	4.7	4.6	3.6	2.9	6.8	4.4	4.2	6.7	3.6	3.2
	7	%	10.5	12.0	10.3	10.2	10.8	9.8	11.1	9.8	13.6	9.5	9.1
	8	%	18.2	17.7	18.9	18.2	16.5	19.4	16.4	19.9	16.2	20.6	17.4
	9	%	10.6	6.8	10.9	12.4	11.7	7.5	9.8	11.4	11.6	12.3	8.4
	Very important (10)	%	43.6	47.5	41.7	45.6	42.5	41.9	45.5	41.8	30.4	42.5	53.8
	Unsure	%	1.0	0.0	1.3	0.8	1.3	1.1	0.6	1.3	2.5	0.6	0.2

Nanos conducted an RDD dual frame (land- and cell- lines) hybrid telephone and online random survey of 1,000 Canadians, 18 years of age or older, between February 23rd and 26th, 2019. The margin of error for a random survey of 1,000 Canadians is ±3.1 percentage points, 19 times out of 20.



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On a scale of 1 to 10, where 1 is not at all important and 10 is very important, please rate the following: [RANDOMIZE]

			Region					Gender		Age				
			Canada 2019-02	Atlantic	Quebec	Ontario	Prairie	British Columbia	Male	Female	18 to 34	35 to 54	55 plus	
Question - Having a fair tax system where one group does not have the advantage over another	Total	Unwgt. N	1000	100	250	300	200	150	517	483	257	446	297	
		Wgt N	1000	100	250	300	200	150	491	509	271	340	389	
		Mean	8.79	8.76	8.60	8.96	8.85	8.68	8.78	8.80	8.43	8.70	9.11	
		Not at all important (1)	%	0.8	2.0	0.0	0.4	0.7	2.4	1.4	0.3	0.8	1.4	0.3
		2	%	0.6	0.0	1.0	0.5	0.6	0.7	0.7	0.5	1.3	0.7	0.0
		3	%	1.1	2.6	1.0	1.0	0.8	0.9	0.7	1.5	1.9	0.9	0.7
		4	%	2.1	1.7	1.6	3.0	1.9	1.8	1.8	2.4	2.9	1.5	2.1
		5	%	3.8	3.4	5.6	1.6	4.5	4.2	3.7	3.8	5.4	4.2	2.2
		6	%	2.5	0.0	5.2	1.7	1.5	2.7	2.7	2.4	1.8	3.8	1.9
		7	%	6.1	8.5	5.0	6.1	6.0	6.6	5.8	6.4	9.9	6.1	3.5
		8	%	13.4	9.7	17.8	12.8	13.0	9.9	13.8	13.0	12.7	14.2	13.1
		9	%	10.9	11.9	12.9	10.4	10.0	9.4	10.4	11.5	11.7	9.4	11.7
		Very important (10)	%	55.9	57.3	48.0	60.7	57.6	56.5	56.7	55.2	46.8	55.1	62.9
		Unsure	%	2.7	2.9	1.8	1.8	3.4	5.0	2.3	3.1	4.7	2.6	1.4

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On a scale of 1 to 10, where 1 is not at all important and 10 is very important, please rate the following: [RANDOMIZE]

			Region					Gender		Age			
			Canada 2019-02	Atlantic	Quebec	Ontario	Prairie	British Columbia	Male	Female	18 to 34	35 to 54	55 plus
Question - Having a tax system which makes Canada competitive with other countries	Total	Unwgt N	1000	100	250	300	200	150	517	483	257	446	297
		Wgt N	1000	100	250	300	200	150	491	509	271	340	389
		Mean	7.70	7.29	7.84	7.89	7.65	7.39	7.82	7.57	7.24	7.79	7.93
	Not at all important (1)	%	3.3	2.2	2.0	3.0	5.1	4.5	2.9	3.7	3.3	3.7	3.1
	2	%	1.3	2.6	0.9	1.4	1.3	1.3	1.4	1.3	1.9	1.5	0.7
	3	%	2.8	5.4	3.1	1.5	2.7	3.4	2.8	2.8	3.9	2.2	2.6
	4	%	3.1	5.4	2.1	2.7	3.2	3.8	2.8	3.3	5.0	1.8	2.8
	5	%	7.9	11.4	7.4	6.1	10.4	6.3	8.2	7.5	9.8	7.3	7.0
	6	%	6.9	3.2	8.7	8.7	4.6	5.6	8.0	5.8	7.5	7.7	5.8
	7	%	11.6	12.2	9.7	9.4	13.5	16.1	10.3	12.8	14.4	10.8	10.3
	8	%	16.3	17.4	18.3	17.9	9.6	17.7	12.8	19.6	17.6	16.2	15.4
	9	%	10.2	13.0	13.6	11.1	6.2	6.3	10.0	10.4	7.2	10.6	11.9
	Very important (10)	%	33.4	24.9	31.8	35.4	41.3	27.4	38.8	28.2	26.0	35.2	37.0
	Unsure	%	3.2	2.4	2.4	2.9	2.1	7.5	1.8	4.7	3.5	2.9	3.4

			Region					Gender		Age			
			Canada 2019-02	Atlantic	Quebec	Ontario	Prairie	British Columbia	Male	Female	18 to 34	35 to 54	55 plus
Question - Given the choice, would you prefer that the federal government: [ROTATE]	Total	Unwgt N	1000	100	250	300	200	150	517	483	257	446	297
		Wgt N	1000	100	250	300	200	150	491	509	271	340	389
	Keep special tax credits	%	25.0	21.8	27.1	24.2	22.8	28.0	20.5	29.3	31.4	20.0	24.8
	Lower the personal tax rate	%	59.5	58.0	56.7	60.0	65.1	56.9	66.5	52.8	53.8	65.0	58.8
	Unsure	%	15.5	20.2	16.2	15.7	12.1	15.1	13.0	17.9	14.8	15.0	16.4

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			Region					Gender		Age			
			Canada 2019-02	Atlantic	Quebec	Ontario	Prairie	British Columbia	Male	Female	18 to 34	35 to 54	55 plus
Question - Should it be a high, medium, low or not a priority for the Government of Canada to launch a comprehensive review to improve Canada's tax system?	Total	Unwgt N	1000	100	250	300	200	150	517	483	257	446	297
		Wgt N	1000	100	250	300	200	150	491	509	271	340	389
	High priority	%	34.6	25.9	34.6	39.3	32.8	33.3	44.1	25.4	27.7	35.0	39.0
	Medium priority	%	46.7	51.7	48.8	45.9	48.2	39.3	40.2	53.0	48.2	46.6	45.7
	Low priority	%	13.2	18.7	7.2	10.5	14.5	23.3	11.3	15.0	16.6	11.7	12.1
	Not a priority	%	3.4	2.0	7.3	2.4	2.2	1.3	3.6	3.2	4.1	4.2	2.2
	Unsure	%	2.2	1.6	2.2	2.0	2.2	2.7	0.8	3.4	3.4	2.5	1.0

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