# 2015 IRS-TPC Research Conference

## Session 3: Understanding Taxpayer Behavior

**Moderator:** Rahul Tikekar  
*IRS, RAS, Office of Research*

<table>
<thead>
<tr>
<th>Topic</th>
<th>Speaker</th>
<th>Affiliation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short-Term Impacts from a Randomised Experiment in Guatemala</td>
<td>Marco Hernandez</td>
<td>World Bank</td>
</tr>
<tr>
<td>Designing Digital Communication Products to Reduce Phone and Mail Inventory</td>
<td>Mackenzie Wiley</td>
<td>IRS, Wage &amp; Investment</td>
</tr>
<tr>
<td>Addressing Taxpayer Expectations for ACA Automated Information</td>
<td>Ariel Wooten</td>
<td>IRS, Wage &amp; Investment</td>
</tr>
</tbody>
</table>

**Discussant:** Elaine Maag  
*The Urban Institute*
Joining or Resisting the Status Quo: Social Norms and Deliberate Choice to Encourage Tax Compliance

Stewart Kettle
University of Bristol

Marco Hernandez
World Bank

Simon Ruda
Behavioural Insights Team

Michael Sanders
Harvard Kennedy School

IRS-TPC Research Conference
June 18, 2015
The Guatemalan State

Public Revenues and Spending (2011 – 2013, % GDP)

- **Guatemala**
  - Revenues: 11.5
  - Spending: 14.1
  - Ranking: 186/186

- **Central America**
  - Revenues: 12.2
  - Spending: 22.6
  - Ranking: 186/186

- **World**
  - Revenues: 31.6
  - Spending: 33.8
  - Ranking: 186/186

Source: Guatemala Economic DNA (World Bank, 2014).
How might we increase tax compliance at a low cost, and without new legislation?
Social Norm:
“According to our records, 64.5% of Guatemalans declared their income tax for the year 2013 on time. You are part of the minority of Guatemalans who are yet to declare for this tax.”
Behavioral Insights:
“If you do not declare, you may be audited and could face the procedure established by law.”

Deliberate Choice:
“Previously we have considered your failure to declare an oversight. However, if you don’t declare now we will consider it an active choice and you may therefore be audited and could face the procedure established by law.”

National Pride:
“You are a Guatemalan citizen and Guatemala needs you. Be a good citizen and submit the 2013 annual return of your Income Tax...Are you going to support your country?”
### Descriptive statistics

<table>
<thead>
<tr>
<th>Condition</th>
<th>Number of observations</th>
<th>Number of letters delivered</th>
<th>% Central region</th>
<th>% Businesses</th>
<th>2012 Average payment in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Sample</td>
<td>43,387</td>
<td>21,781</td>
<td>67.4</td>
<td>25.9</td>
<td>469.39</td>
</tr>
<tr>
<td>No Letter</td>
<td>12,397</td>
<td>0</td>
<td>67.0</td>
<td>25.6</td>
<td>460.62</td>
</tr>
<tr>
<td>Original</td>
<td>6,198</td>
<td>4,382</td>
<td>67.6</td>
<td>25.8</td>
<td>503.55</td>
</tr>
<tr>
<td>Behavioural Letter</td>
<td>6,197</td>
<td>4,316</td>
<td>67.9</td>
<td>25.7</td>
<td>460.95</td>
</tr>
<tr>
<td>Behavioural + Social Norms</td>
<td>6,198</td>
<td>4,332</td>
<td>67.2</td>
<td>25.9</td>
<td>424.74</td>
</tr>
<tr>
<td>Behavioural + Deliberate Choice</td>
<td>6,198</td>
<td>4,337</td>
<td>67.5</td>
<td>26.3</td>
<td>523.36</td>
</tr>
<tr>
<td>Behavioural + National Pride</td>
<td>6,199</td>
<td>4,414</td>
<td>67.2</td>
<td>26.0</td>
<td>452.73</td>
</tr>
</tbody>
</table>
Percentage of taxpayers that paid their Income Tax (after 11 weeks)

43% increase in payment

Control: 3.9%
Original Letter: 4.3%
Behavioral Design: 4.4%
National Pride: 5.0%
Social Norm: 5.6%
Deliberate Choice: 5.4%

Note: Green bars denote point estimates significantly different from the original Tax Authority letter at 1% level of significance.
Percentage of taxpayers that paid depending on whether they received a letter

- **Original Letter**
  - Received Letter: 5.1%
  - Did Not Receive: 2.6%

- **Behavioral Design**
  - Received Letter: 5.2%
  - Did Not Receive: 2.7%

- **Social Norm**
  - Received Letter: 6.5%
  - Did Not Receive: 3.5%

- **Deliberate Choice**
  - Received Letter: 6.1%
  - Did Not Receive: 3.7%

- **National Pride**
  - Received Letter: 5.8%
  - Did Not Receive: 2.9%

**67% increase in payment rate vs. the control group**
Percentage of taxpayers that paid: *Firms* vs. *Individuals* (LATE)

- **Control:** Firms 5.7% vs. Individuals 3.3%
- **Original Letter:** Firms 5.4% vs. Individuals 4.0%
- **Behavioral Letter:** Firms 5.8% vs. Individuals 3.9%
- **National Pride:** Firms 7.4% vs. Individuals 4.1%
- **Social Norm:** Firms 7.8% vs. Individuals 4.8%
- **Deliberate Choice:** Firms 6.6% vs. Individuals 5.0%
Amount of tax received by letter sent (after 12 months) 
Intention to Treat

<table>
<thead>
<tr>
<th></th>
<th>Control</th>
<th>Original</th>
<th>Behavioral</th>
<th>National Pride</th>
<th>Social Norms</th>
<th>Deliberate Choice</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount</td>
<td>$10.08</td>
<td>$14.59</td>
<td>$15.81</td>
<td>$20.26</td>
<td>$23.66</td>
<td>$29.81</td>
</tr>
</tbody>
</table>
Long-Term Impact

% of taxpayers that went on to make a payment the following year (with no further reminder)

- Control: 4.3%
- Original Letter: 4.3%
- Behavioural Letter: 4.3%
- National Pride: 4.5%
- Social Norms: 5.0%
- Deliberate Choice: 5.0%
CAPTCHA Experiment
#1 Honesty Declaration

#2 Public Good

#3 Punishment

5,060 contributing taxpayers beginning in 2014 who violated their legal obligations were subjected to legal procedures.
#4 Selection of Public Good

#5 Selection of Punishment

#6 “I am Honest” Selection
Social norms and deliberate choice letters had positive impacts on the rate of declaration and the rate of payment.

Practical, low-cost, and evidence-based.

Great potential for scalability.
Thank You

Marco Hernandez
marcohernandez@worldbank.org
2014 Taxpayer Choice Model
Designing Digital Communication Products to Reduce Phone and Mail Inventory

Courtney Rasey and Mackenzie Wiley
Internal Revenue Service
W&I Research and Analysis
June 2015
Presentation Overview

Introduction

Purpose of Research

Brief Methodology

Findings

Conclusions
Introduction

2011

W&I Research conducted a conjoint survey and created the Taxpayer Choice Model (TCM) to identify taxpayers’ qualified preference among IRS service channel options for eight generic service needs.

- Follow-up to 2007 conjoint project for the Taxpayer Assistance Blueprint (TAB) report

2013 & 2014

W&I Research worked with IRS’s Compliance and the Taxpayer Digital Communication (TDC) team to update the 2011 TCM to prioritize and design digital communication products for tasks not included in the original model.
Purpose of Research

• Understand taxpayers’ service channel preferences

• Identify ways to best migrate taxpayers to less expensive service channels

• Compare how taxpayer segments value different service delivery configurations

• Predict impact of proposed service changes

• Facilitate IRS decisions to prioritize digital communication products
Brief Methodology

W&I Research used a choice-based conjoint survey for this study

- During a conjoint survey, respondents are not directly asked about the importance of service channel features or their preference
- Instead, respondents are asked to choose a service channel based on the service channel features

Cross-functional workgroup led by Compliance and W&I Research worked together to develop the survey

- Service channels for each service need were chosen based on current offerings and service channels Compliance and Online Services (OLS) are considering for future development
## Configuration

<table>
<thead>
<tr>
<th>Service Needs</th>
<th>Service Channels</th>
<th>Service Channel Attributes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Submit documentation</td>
<td>Toll-Free Phone, Live Assistor</td>
<td>Time Required</td>
</tr>
<tr>
<td>Status of a case/transaction</td>
<td>Toll-Free Phone, Automated</td>
<td>Confirmation of Receipt</td>
</tr>
<tr>
<td>Sign a document</td>
<td>Fax</td>
<td>Identification Proofing</td>
</tr>
<tr>
<td>Get information about a notice you received/Discuss case details</td>
<td>IRS Website – Interactive Tool</td>
<td>Account Required</td>
</tr>
<tr>
<td>Set up a payment plan</td>
<td>Smartphone Application</td>
<td>Account Update Time</td>
</tr>
<tr>
<td>Request an extension</td>
<td>Regular Mail</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Secure Message</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Secure Online Chat</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Automatic Email Communication</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Automatic Text Communication</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Local IRS Office</td>
<td></td>
</tr>
</tbody>
</table>

The service channels for each service need were chosen based on current offerings and service channels Compliance and OLS are considering for development.

Not all service channels apply to each service need.
Findings

Sign a Document

Figure 1. Current and Future State Taxpayer Preference

Current State

- 3 channels enabled for current state / base case

Future State

- Secure Message & Online Tool added for future state / test case

<table>
<thead>
<tr>
<th>Channel</th>
<th>Current State</th>
<th>Future State</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phone</td>
<td>43%</td>
<td>18%</td>
</tr>
<tr>
<td>Fax</td>
<td>31%</td>
<td>13%</td>
</tr>
<tr>
<td>Regular Mail</td>
<td>26%</td>
<td>15%</td>
</tr>
<tr>
<td>Secure Message</td>
<td>13%</td>
<td>16%</td>
</tr>
<tr>
<td>Online Tool</td>
<td>38%</td>
<td></td>
</tr>
</tbody>
</table>
Findings

Sign a Document

• 56% shift away from current channels

*Fax is part of the correspondence stream
Findings

Status of a Case

Figure 3. Future State Taxpayer Preference

Current State

- Current State only has Phone enabled (100%)

Future State

- Six channels added for future state / test case

- Phone
- Secure Online Chat
- Online Tool
- Smartphone App
- Automatic Email Notification
- Automatic Text Notification
- Phone (Auto)
Findings

Status of a Case

- 89% shift away from current channel

Figure 4. Taxpayer Migration from Traditional Channels

- 100% in current channel
- 89% in new channels
- 0% in current channel
- 11% in new channels
## Findings

### Stand-alone Channel Ranking

The top 6 stand-alone services with the highest preference shift are all for getting the status of a case.

### Table 1: Top 10 Stand-Alone Services Based on Preference Shift

<table>
<thead>
<tr>
<th>Stand-Alone Service (service channel by task)</th>
<th>Preference Shift to Service (as stand-alone addition)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Automatic Text Notification* for Status of Case</td>
<td>62%</td>
</tr>
<tr>
<td>TF Auto for Status of Case</td>
<td>59%</td>
</tr>
<tr>
<td>Smartphone App for Status of Case</td>
<td>58%</td>
</tr>
<tr>
<td>Online Chat for Status of Case</td>
<td>50%</td>
</tr>
<tr>
<td>Online Tool for Status of Case</td>
<td>48%</td>
</tr>
<tr>
<td>Automatic Email Notification for Status of Case</td>
<td>48%</td>
</tr>
<tr>
<td>Secure Message* for Sign a Document</td>
<td>43%</td>
</tr>
<tr>
<td>Secure Message* for Discuss Case Details</td>
<td>39%</td>
</tr>
<tr>
<td>Online Tool* for Request Extension</td>
<td>36%</td>
</tr>
<tr>
<td>Online Tool for Sign a Document</td>
<td>33%</td>
</tr>
</tbody>
</table>

* denotes highest preference shift as a stand-alone service channel addition for that task/service need.
Findings

Stand-alone Channel Ranking for Secure Message

Secure Message has the highest preference shift for every service need for which it is being considered

Table 2. Sign a Document

<table>
<thead>
<tr>
<th>Service Channel for Sign a Document</th>
<th>Preference Shift to Channel (as stand-alone addition)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secure Message</td>
<td>43%</td>
</tr>
<tr>
<td>Online Tool</td>
<td>33%</td>
</tr>
</tbody>
</table>

Table 3. Discuss Case Details

<table>
<thead>
<tr>
<th>Service Channel for Discuss Case Details</th>
<th>Preference Shift to Channel (as stand-alone addition)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secure Message</td>
<td>39%</td>
</tr>
<tr>
<td>Secure Online Chat</td>
<td>30%</td>
</tr>
</tbody>
</table>

Table 4. Submit Documentation

<table>
<thead>
<tr>
<th>Service Channel for Submit Documentation</th>
<th>Preference Shift to Channel (as stand-alone addition)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secure Message</td>
<td>31%</td>
</tr>
<tr>
<td>Secure Online Chat</td>
<td>25%</td>
</tr>
</tbody>
</table>
Findings

Overall Demographic Analysis

Demographic analysis included:

- Age
- Return preparation method
- Previous channel use
- Previous post-filing contact

In general, taxpayers who have used digital communication products through other companies are more likely to use those channels via the IRS for all service needs

Analysis did not show significant differences between other demographic segments for the following service needs:

- Discuss Case Details
- Request an Extension
Findings

Demographic Analysis for Submit Documentation

Table 5. Demographic segments with higher preference shift from traditional channels (compared to general population)

<table>
<thead>
<tr>
<th>Demographic Segments with at least 40% shift from traditional channels</th>
</tr>
</thead>
<tbody>
<tr>
<td>36-45 years old</td>
</tr>
<tr>
<td>Self prep using tax software/Free File</td>
</tr>
<tr>
<td>Used secure message system previously</td>
</tr>
<tr>
<td>Used online chat previously</td>
</tr>
</tbody>
</table>

Table 6. Demographic segments with higher preference shift to Secure Message (compared to general population)

<table>
<thead>
<tr>
<th>Demographic Segments with at least 25% shift to Secure Message</th>
</tr>
</thead>
<tbody>
<tr>
<td>18-24 years old</td>
</tr>
<tr>
<td>Self prep using tax software/Free File</td>
</tr>
<tr>
<td>Used secure message system previously</td>
</tr>
<tr>
<td>Used online chat previously</td>
</tr>
</tbody>
</table>
Overall preference shift away from Phone is similar for all demographic groups

- 89% for all taxpayers
- Demographic segment range: 81-92%

Demographic segments with higher preference shift to Automatic Text Notification (Top 3)

- Post-filing contact (41% preference shift)
- 18-24 years old (36% preference shift)
- 36-45 years old (34% preference shift)
Conclusions

Creating alternative service channels for getting the status of a case or transaction could potentially reduce phone contacts.

- High volume of phone contacts for this task
- Other research corroborates TCM

Secure messaging has the potential to shift preference from traditional channels.

Potential avenues for increasing awareness of new digital communication products:

- Tax software/Free File site
- Notice language/inserts (for automatic text notification of status changes)
# Table of Contents

- Background ................................................................. 3
- Study Participants ...................................................... 4
- Testing Locations ......................................................... 5
- Testing Sessions .......................................................... 6
- Comprehension Testing .................................................. 7
- Toll-Free Ratings and Focus Groups ............................... 8
- Comprehension Testing Findings .................................... 9
- Toll-Free Ratings Results .............................................. 12
- Focus Group Themes ..................................................... 14
- Research in Action ....................................................... 15
- Conclusions ............................................................... 16
Background

Objective:
To explore and capture taxpayer expectations for receiving Affordable Care Act (ACA) information provided through the Internal Revenue Service (IRS) automated phone line.

Benefits of the Research:
• Allow the IRS to pre-emptively plan and allocate resources based on taxpayer experience and expectations rather than relying on lessons learned during implementation.
• Assist in making informed decisions to improve level of service, facilitate voluntary compliance, and reduce taxpayer and IRS burden by incorporating taxpayers’ perspective.
Study Participants

• Eligibility requirements:
  • 18 years of age or older
  • Taxpayers who earned wages in tax year 2013
  • Filed a tax year 2013 tax return between January 31, 2014 and April 15, 2014.

• The sampling pool was stratified based on gender, age, filing status, tax return preparation method, and adjusted gross income (AGI).

• IRS provided a contractor with a list of taxpayers who met the criteria in order to complete study recruitment.

• 119 taxpayers (80 individual participants and 39 small business participants) were recruited.
Testing Locations

• Four geographically diverse cities were selected to host testing sessions.

• A total of 12 testing sessions (three per city) were conducted at IRS facilities in Washington, D.C.; Austin, TX; Denver, CO and Atlanta, GA.
Testing Sessions

Each 90 minute session consisted of a three-part testing sequence used to evaluate the Health Care Detail phone line and the Automated ACA Information phone line:

• **Comprehension Testing**: Participants were provided a series of fictional scenarios and asked to answer comprehension questions.

• **Toll-Free Ratings Sheet**: Participants then completed a questionnaire evaluating their experience using the toll-free automated line.

• **Focus Group**: Participants shared their overall user experience and recommendations during a focus group discussion.
Comprehension Testing

- To facilitate a realistic experience, participants were provided fictional scenarios (based on the automated content) to use while calling into the toll-free line. Participants were asked to answer comprehension questions to determine how well they understood the information.

| Participant Number:________ |

**Scenario 12**
You’re an individual who does not currently have health insurance. You heard that people can purchase insurance through the Health Insurance Marketplace to avoid the penalty for not having coverage. You want to start the process today but do not know if it is too late to avoid the penalty for next spring. You decide to contact the IRS before going to the Health Insurance Marketplace. Your task today is to try to resolve your issue using the following toll-free number: 1-800-829-1040.

| Participant Number:________ |

**Scenario SB3**
You own a small lawn care business and heard on the radio that all small business owners should be aware of something called SHOP. The ad mentioned that SHOP can help business owners and something about taxes. Because you were driving, you did not hear the telephone number or website the commercial provided. You decide to try contacting the IRS for more information. Your task today is to try to resolve your issue using the following toll-free number: 1-800-829-1040.
Toll Free Ratings and Focus Groups

- As part of the testing session, participants were asked to rate their experience, overall satisfaction, and future willingness to use the ACA toll-free automated phone line using a four-point rating scale.

<table>
<thead>
<tr>
<th>Toll-Free Ratings Sheet</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Please rate your satisfaction with your overall phone experience.</td>
</tr>
<tr>
<td>Not at all Satisfied</td>
</tr>
<tr>
<td>2. How easy or difficult was it for you to use the phone system to complete the tasks?</td>
</tr>
<tr>
<td>Very Difficult</td>
</tr>
<tr>
<td>3. Please rate your experience with each of the following aspects of the phone system:</td>
</tr>
<tr>
<td>Number of menu options</td>
</tr>
<tr>
<td>Speed of the recorded message</td>
</tr>
<tr>
<td>Ability to understand the recorded message</td>
</tr>
<tr>
<td>4. How useful was the information you received from the phone system?</td>
</tr>
<tr>
<td>Not at all Useful</td>
</tr>
<tr>
<td>5. Rate the quality of the information you received from the phone system.</td>
</tr>
<tr>
<td>Not at all Satisfied</td>
</tr>
<tr>
<td>6. Please rate your satisfaction with the amount of time it took to complete each task.</td>
</tr>
</tbody>
</table>

- During the focus group portion of the testing session, participants were asked to share feedback on their experience and provide recommendations for improvement.
Comprehension Testing Findings

• Overall, both individual and small business participants experienced difficulty navigating the toll-free line and often were not able to reach the intended information.

• Across all scenarios, **80% to 100%** of individual participants correctly identified either IRS.gov or Healthcare.gov as sources for additional information compared to **45% to 75%** of small business participants.

• Nearly half (**46%**) of all responses from small business participants and over three quarters (**76%**) of all responses from individual participants reveal that participants self-reported being unable to successfully resolve their issue in the allotted time.

• Approximately **65%** of responses from individual participants and **42%** of responses from small business participants indicated a desire to speak to an assistor while working through the scenarios.
Comprehension Testing Findings

- Across all scenarios, individual participants who reported being unable to resolve their issue were overwhelmingly more likely to desire to speak to an assistor when compared to individual participants reporting issue resolution.

![Individual Participants - Assistor Desired](image)
Comprehension Testing Findings

- Despite variation across scenarios, overall, small business participants who reported being unable to resolve their issue were more likely to indicate a desire to speak to an assistor when compared to small business participants who reported issue resolution.

![Small Business Participants - Assistor Desired](chart.png)
Toll-Free Ratings Results

- Individual participants reported not being satisfied (57% not at all satisfied) and experienced varying levels of difficulty while completing the tasks (27% very difficult, 33% difficult).

- Small business participants were more satisfied (56% slightly satisfied) and reported that the tasks were easy to complete (61% easy).

- Overall, 67% of participants reported being unwilling to use the automated phone service in the future.

<table>
<thead>
<tr>
<th>Participant Overall Satisfaction</th>
<th>Please rate your satisfaction with your overall phone experience.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Individual Participants</td>
</tr>
<tr>
<td>Not at all Satisfied</td>
<td>57%</td>
</tr>
<tr>
<td>Slightly Satisfied</td>
<td>43%</td>
</tr>
<tr>
<td>Very Satisfied</td>
<td>0%</td>
</tr>
<tr>
<td>Completely Satisfied</td>
<td>0%</td>
</tr>
</tbody>
</table>
Focus Group Themes

The qualitative testing session data was collected by WIRA through focus groups to better understand the taxpayer experience using the ACA toll-free line and obtain common themes.

• Participants do not understand the IRS’s role in implementing ACA in comparison to other agencies.
  • “I think if they could, it would be better if they separated. If you wanted to find out about healthcare that you wouldn't be working, doing anything, with the IRS at all unless you had a specific question about your taxes, having to do with healthcare.”

• When calling the toll-free line, participants would prefer to resolve their issue within that service channel.
  • “If I'm calling the phone number, it's because I want information from the phone number. If I was going to go to the website, I would've started with the website.”

• Participants’ expectations impact satisfaction.
  • “I expected that I could push buttons and get a recorded answer to the question. That didn't happen. Then I thought I'd probably be able to find a person. That didn't happen, and then I thought, ‘Am I doing this right?’"
Focus Group Themes

• The participants have a genuine desire to be compliant, but require more detailed information.
  • “You're calling to gain information. Some of what she was telling you, could answer your question. But if it doesn't answer your question, you kind of zone out, trying to get to-- how do I get my question answered?”

• Making other information channels available would be appreciated.
  • “I think maybe even better than this approach would be a live chat. You know how you do that, when you've got computer problems, and you can type in something? You usually get a response a lot quicker.”
  • “Call back, that's a good idea. Automatically call you back when they’re ready.”

• Changes to certain logistical elements of the phone tool will create a smoother user experience.
  • “I found the computer voice distracting, as opposed to a real recorded person's voice.”

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4Washington, D.C. Focus Group, 08/14/2014, 11:00AM
5Denver, CO Focus Group, 08/22/2014, 2:00PM
6Atlanta, GA Focus Group, 08/29/2014, 9:30AM
7Denver, CO Focus Group, 08/21/2014, 3:00PM
Research in Action

• In November 2014, an IRS cross-functional workgroup participated in a two-day ACA Toll-Free Design Meeting.  
  • The purpose of this meeting was to craft proposed ACA-related verbiage changes to the IRS automated phone line.  
  • Critical components to this collaborative effort were the consideration of key findings and recommendations from this research study along with the application of subject matter expertise in drafting prompt/message changes.  

• Changes to the content, organization, and delivery of information on the ACA automated line went live on 01-16-2015, helping to shape taxpayer expectations as the IRS geared up for the start of the 2015 Tax Filing Season.  

• The revised scripts set taxpayer expectations upfront related to live assistance helping ease and/or avoid the frustration of taxpayers who can unnecessarily find themselves caught in an endless loop of automated messages while trying to reach a live assistor.
Conclusions

As outlined in the IRS Strategic Plan, the IRS is dedicated to "taking proactive steps to better understand issues from the taxpayer’s perspective."

• This research provides data to assist the IRS in making decisions that will improve level of service, facilitate voluntary compliance, and reduce taxpayer burden by:
  • Shaping and informing expectations to improve overall user satisfaction
  • Ensuring operational decisions are made only after considering the views of affected taxpayers through an informed understanding of the taxpayer experience and perspective.

• Key findings from this research offer insight for improvements to automated telephone messages and associated content with the goal of striking the optimal balance of providing necessary and relevant information through automation to answer taxpayers questions and/or resolve their issues without having the need to wait in queue to speak with a live assistor.
Project Team

Ariel S. Wooten, Project Lead  
Social Scientist, WIRA Research Group 4  
Ariel.Wooten@irs.gov

Marisa E. McDaniels  
Operations Research Analyst, WIRA Research Group 4  
Marisa.McDaniels@irs.gov

David C. Cico  
Chief, WIRA Research Group 4

Patti Davis-Smith  
Social Scientist, WIRA Research Group 4

Maria Celina Wang  
Operations Research Analyst, WIRA Research Group 4

Robert Thomas  
Social Scientist, WIRA Research Group 4

Julie Evans  
Program Analyst, Program Evaluation and Improvement

Toni Cross  
Director, WIRA
# 2015 IRS-TPC Research Conference

## Session 3: Understanding Taxpayer Behavior

### Moderator:

**Rahul Tikekar**  
IRS, RAS, Office of Research

### Presentations:

<table>
<thead>
<tr>
<th>Title</th>
<th>Presenter</th>
<th>Affiliation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short-Term Impacts from a Randomised Experiment in Guatemala</td>
<td>Marco Hernandez</td>
<td>World Bank</td>
</tr>
<tr>
<td>Designing Digital Communication Products to Reduce Phone and Mail Inventory</td>
<td>Mackenzie Wiley</td>
<td>IRS, Wage &amp; Investment</td>
</tr>
<tr>
<td>Addressing Taxpayer Expectations for ACA Automated Information</td>
<td>Ariel Wooten</td>
<td>IRS, Wage &amp; Investment</td>
</tr>
</tbody>
</table>

### Discussant:

**Elaine Maag**  
The Urban Institute