

Nonemployer EIN Survey Cognitive Interview Protocol

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Research Questions:

- Who is the appropriate respondent?
- Comprehension of terminology, especially with regard to type of workers
- Time estimate?

Introduction:

- People around the table:
 - How long at company, position/title and responsibilities
 - Census observers
- Survey purpose: To learn more about the types of businesses operating without paid employees in the US
- Meeting purpose:
 - To understand the process used to answer questions
 - To get feedback on current form – not a test of you but the form, getting information about interpretations, impressions, and opinions.
 - No right or wrong answers. All feedback is useful.
- Meeting structure: General and specific questions about the business and the form itself. Some questions may seem odd or redundant because we are not accountants, and because we're meeting with various companies, that have different organizational structures and ways of keeping records.
- Permission to audio tape? Have respondent sign consent form.

General Probes:

- In your own words, what was that question asking?
- What are you thinking about?
- Can you tell me more about that?
- You answered, "... " because...?
- I want to make sure I understand, can you explain that again?
- Can you tell me how you arrived at that answer? What did you include? What did you exclude? What records did you use?
- Reflect back on R's answer and ask R to correct ("I want to make sure I have it right. I think you said, "...?")

Before the Questionnaire:

- What is your role in this business? Have you filled out government forms in the past? Which ones?
- Generally speaking, how do government forms get completed?

Now I'm going to hand you a copy of the questionnaire. We'll go through it page by page (or screen by screen). Please complete it as if we weren't here. I'll ask you questions when you've finished the page (screen).

Welcome/Login Screen:

- What is your initial impression upon seeing the form?
- What do you notice?
- What information do you need prior to beginning the survey? Of the information on this page/screen, what is the most important?
- Is there anything else you'd like to see on this screen?
- Where would you expect to find the information that is being requested?

Screen 2 (EIN):

- What are your impressions of this question?
- Where would you find out whether or not the EIN named is associated with this business?
- (If R answers No) What led you to complete this form?

Screen 3 (business name):

- (If no or don't know) What was your reaction when you saw [Business Name] on the letter?

Screen 5 (business activity):

- How did you decide what to type here? What words would you use to describe the activities this business is engaged in?
- Did you happen to notice that this question asked about "In 2007"?

Screen 6 (type of workers):

- How did you go about answering this question?
- Probe on the meaning of the following:
 - o Volunteers
 - o Workers from a leasing service or professional employer organization
 - o Workers from an affiliated company (linked by common ownership)
 - o Part time or full-time employees as reported on IRS Form 941, 943, or 944.
- Are you the person who typically completes the IRS Form mentioned in this question?
- What other types of workers do you think should be included in this question?
- Line 9 – How did you decide what to type here?
- Did you happen to notice that this question asked about "In 2007"?

Screen 7 (workers reported on IRS forms):

- Are you familiar with those IRS forms?
- Did you happen to notice that this question asked about “In 2007”?

Screen 8 (payroll):

- How did you come up with your answer to this question?
- Did you happen to notice that this question asked about “In 2007”?

Screen 9 (other EINs):

- How did you come up with your answer(s) to this question? (probe on memory vs. use of records)
- (If multiple EINs) How many EINs were used?
- (If more than 4 EINs) How did you choose which 4 EINs to report?
- Did you happen to notice that this question asked about “In 2007”?

Screen 11 (comments):

- How did you decide what to type here?

Wrap-up

- Would the information requested on this form generally be available to you, or would information have to come from some other person/place?
 - o How would you go about getting that information?
 - o Would you pass the form over to that person, or just get information from them?
- How much time would it take you to complete this report (actual time, not elapsed time)?
- Overall, how easy or difficult was it to complete this form? Which were the easiest questions to answer? Which were the hardest to answer?

Likely R:

- How does this business usually handle incoming mail that is addressed only to the business name? Who gets it?
- Does mail usually arrive on your desk opened or unopened?
- Are you the person who would probably answer these questions, or would someone else answer them?

Any other comments/suggestions?

Thank you.