

Supporting Statement
Approval Request to Conduct Customer Satisfaction Research
(OMB #1545-1432)

**Examining Motivations to Volunteer with the Volunteer Income Tax Assistance (VITA) Program –
Survey A**

A. JUSTIFICATION

1. Circumstances Making the Collection of Information Necessary

The Internal Revenue Service (IRS) enlists a balanced measurement system consisting of business results, customer satisfaction, and employee satisfaction. This initiative is part of the Service-wide effort to maintain a system of balanced organizational performance measures mandated by the IRS Restructuring and Reform Act (RRA) of 1998. This is also a result of Executive Order 12862 that requires all government agencies to survey their customers.

Every year, millions of people devote substantial amounts of their time and energy to helping others. Among these, nearly 92,000 people volunteer with the Internal Revenue Service (IRS) Volunteer Income Tax Assistance (VITA) Program by serving in roles such as site greeter, tax preparer, or quality reviewer. VITA volunteers are responsible for preparing nearly 3.2 million returns annually, free of charge to taxpayers that qualify. VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls, and other convenient locations. Volunteers are the backbone of the VITA program; they allow the IRS to serve taxpayers that might otherwise pay for tax preparation or make errors during self-preparation.

The defining features of volunteerism as voluntary, sustained helpfulness suggests that it may be productive to examine the motivations that lead individuals to seek out VITA volunteer opportunities and to sustain their VITA volunteerism from year to year. After all, the fundamental concerns of motivational inquiry are precisely the concerns engaged by the questions “Why do people volunteer with VITA?” and “What sustains VITA volunteerism?”

2. Purpose and Use of the Information Collection

The proposed study will examine the associations between motivational fulfillment, psychological well-being (e.g., life satisfaction, self-esteem) and aspects of the volunteer experience (e.g., length of service) in current and prospective VITA volunteers.

Because the VITA program relies on volunteers to carry out its mission, the ability for Stakeholders, Partnerships, Education and Communication (SPEC) to learn more about these individuals and leverage their potential volunteer pool is vital to the strength and sustainability of the program. Further, with the expansion of Facilitated Self-Assistance (FSA) as a VITA preparation offering, the VITA client base is beginning to change. It is plausible that the VITA volunteer base will also need to evolve in order to continue meeting client demands.

The feedback gained from this survey will be used to better understand the motivations to volunteer with the IRS as well as attract and retain VITA volunteers. This could include revising solicitation language on IRS and partner websites, updating promotional materials, and tailoring social media messages to reach taxpayers segments that might not traditionally participate in the VITA program.

Finally, the findings from this research can also help stabilize the VITA volunteer base, allowing resources that might have been allocated to training new volunteers to be allocated elsewhere in the program.

3. Consideration Given to Information Technology

The survey will be administered by a contractor as a four-wave mail survey with web component (as an option for survey recipients to respond in lieu of mail). Standard procedures are used in order to obtain the highest response rate possible.

4. Duplication of Information

To WIRA's knowledge, this is the first study examining volunteer motivation with respect to the VITA program. The depth of information to be garnered from this study regarding volunteerism with and within the IRS has not been achieved from any other past IRS endeavor.

5. Reducing the Burden on Small Entities

N/A

6. Consequences of Not Conducting Collection

Without this feedback, the IRS will not have information needed to better serve its volunteer base and recruit new volunteers.

7. Special Circumstances

There are no special circumstances. The information collected will be voluntary and will not be used for statistical purposes.

8. Consultations with Persons Outside the Agency

N/A

9. Payment or Gift

N/A

10. Confidentiality

All participants will be subject to the provisions of the Taxpayer Bill of Rights II during this study and the vendor will ensure that all participants are treated fairly and appropriately.

The security of the data used in this project and the privacy of taxpayers will be carefully safeguarded at all times. Security requirements are based on the Computer Security Act of 1987 and Office of Management and Budget Circular A-130, Appendices A&B. Physical security measures include a locked, secure office. Notes are stored in locked cabinets or shredded. Data security at the C-2 level is accomplished via the Windows NT operating system. Systems are password protected, users profiled for authorized use, and individual audit trails generated and review periodically.

The IRS will apply and meet fair information and record-keeping practices to ensure privacy protection of all taxpayers to the extent allowed by law. This includes criteria for disclosure—laid out in the Privacy Act of 1974, the Freedom of Information Act, and Section 6103 of the Internal Revenue Code—all which provide for the protection of taxpayer information as well as its release to authorized recipients.

The survey will not contain tax return or taxpayer information. Survey participants will not be identified in any of the documents or files used for this project. We will limit and control the amount of information we collect to those items that are necessary to accomplish the research questions. We will carefully safeguard the security of data utilized as well as the privacy of the survey respondents. We will apply the fair information and record-keeping practices to ensure protection of all survey respondents. The criterion for

disclosure is laid out in the Privacy Act, the Freedom of Information Act, and Section 6103 of the Internal Revenue Code provides for the protection of information as well as its releases to authorized recipients.

The contractor will hold the identities of respondents private to the extent allowed by law. The contractor will not provide the IRS with data or status updates that are linked to individual respondents. Upon completion of data collection and cleaning, the contractor will provide non-identified survey data to the IRS. The data will not include any individually identifying information such as name, address, or taxpayer identification number.

11. Sensitive Nature

No questions will be asked that are of a personal or sensitive nature.

12. Burden of Information Collection

This research is estimated to use a total of 162.5 burden hours. The estimated time to complete both the mail and online versions of the survey is 10 minutes per participant. We estimate that 25 percent of the participants contacted for the survey will be willing to participate.

Collection Activity	Minutes Per Person	Number of Participants	Total Hours
Read Pre-Notification letter (Wave 1)	1	1500	25
Read Cover letter (Wave 2)	1	1500	25
Read Reminder Letter (Wave 3)	1	1500	25
Read Follow-Up letter (Wave 4)	1	1500	25
Complete Survey	10	375	62.5
TOTAL HOURS			162.5

The calculations provided above are an estimate; the Contractor will provide actual number of completes after each Wave of the survey. Final numbers will be provided to OMB at the conclusion of the study.

13. Costs to Respondents

N/A

14. Costs to Federal Government

The anticipated cost to the Federal Government is a one-time cost of approximately \$45,000.

15. Reason for Change

N/A

16. Tabulation of Results, Schedule, Analysis Plans

All survey responses will be released in summary form only; the contractor will hold the identities of the participants responding to the survey private to the extent permitted by law.

Information from this survey will be used to study volunteer satisfaction and motivation at a national level. As this survey will not yield data that can be generalized to the overall population, the findings will be used for general service improvement, but are not for publication or other public release. Although WIRA does

not publish its findings, information will be shared (when appropriate) with other organizations within the IRS, and will include specific discussion of the limitation of the data as discussed above.

17. Display of OMB Approval Date

N/A

18. Exceptions to Certification for Paperwork Reduction Act Submissions

These activities comply with the requirements in 5 CFR 1320.9.

19. Dates collection will begin and end

Data collection will begin on October 1, 2014 and end on March 31, 2015.

B. STATISTICAL METHODS

The primary purpose of these collections will be for internal management purposes; there are no plans to publish or otherwise release this information.

1. Universe and Respondent Selection

Both current and prospective VITA volunteers will be encouraged to complete the survey. Contact information for current VITA volunteers will be provided by SPEC to the WIRA and the Contractor for use in survey recruitment. The Contractor will be responsible for recruiting individuals that are currently volunteers (though not necessarily with the VITA program) to participate. Participants will be randomly selected; the only requirements are that they be age 18 or over and be currently engaged in volunteer work (either with the VITA Program or with another organization).

2. Procedures for Collecting Information

A contractor in conjunction with WIRA will be conducting the research. The survey will be administered to current and prospective VITA volunteers by the contractor through the Government Printing Office (GPO) as a four-wave mail survey. Each mail survey will contain unique set of control numbers.

An online web component will also be available through the contractor's website as an option for survey recipients to respond in lieu of mail. The web component will allow the user the ability to start and stop (e.g., allowing them to return at a later time to complete the survey) and prevent the user from submitting more than one survey.

3. Methods to Maximize Response

The questionnaire length is minimized to reduce respondent burden and respondents are assured anonymity of their responses; both should increase response rates.

4. Testing of Procedures

The questionnaire is an established and tested survey instrument.

5. Contacts for Statistical Aspects and Data Collection

The contractor will be the contact for questions statistical methodology and data collection. Any other inquiries can be directed to:

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