

Justification for Change, 1545-1349, Increased Incentive for SOI-454 eAuthintication Usability Testing

We request approval for an incentive of \$75 per person. The OMB standard of \$40 per person for this type of testing is insufficient to secure the desired participants. As we are looking for a particular segment of the population (see criteria below), an advertisement in the paper or on the internet is insufficient. The contractor hired to screen and recruit participants has attempted to do so offering the \$40 incentive. They were unsuccessful at getting any individual to agree to participate in testing. Parking at the building where the usability testing is to take place is \$35 which makes it extremely difficult for the contractor to actively recruit tax professionals and individuals (with a variety of backgrounds) at this \$40 limit. All 17 people who fit the study criteria said no to the \$40 incentive.

Participant Criteria:

External Customers Target #

Tax Professionals and Individual taxpayers

- 15 to 20 tax professionals
- 15 to 20 individuals 30 to 40
- General knowledge of the internet with frequent use of the internet
- General knowledge of tax filing and processing
- Knowledge of / responsible for individual tax filing
- Current or potential user of IRS.gov applications