

Supporting Statement  
Approval Request to Conduct Cognitive and Psychological Research  
(OMB #1545-1349)

## **Volunteer Income Tax Assistance (VITA) Program Volunteer Recruitment Optimization Survey**

### **A. JUSTIFICATION**

#### **1. Circumstances Making the Collection of Information Necessary**

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. Volunteers are the backbone of the VITA program; they prepare nearly 3.2 million returns annually, allowing the IRS to serve taxpayers that might otherwise pay for tax preparation or make errors during self-preparation.

In 2015, WIRA conducted Examining Motivations to Volunteer with the Volunteer Income Tax Assistance (VITA) Program – Survey A (also known as “The IRS Study of Volunteerism”) to better understand the motivational underpinnings in current and prospective VITA volunteers. It was hypothesized that functional and psychological growth motivations exist within individuals that elect to volunteer with the VITA program; that volunteer tax preparation serves specific functions and triggers feelings of autonomy, competence, and relatedness within volunteers. Findings indicated that functional and psychological need fulfillment does motivate individuals that volunteer – either with the VITA program or with other non-VITA programs – and leads to greater satisfaction with their volunteer experiences.

The current study is a follow-up to the 2015 Examining Motivations to Volunteer with the VITA Program survey, and aims to investigate how need-relevant persuasive communications can influence volunteer behavior. It will survey current and prospective VITA volunteers to better understand the optimal combination of message and delivery mode for volunteer recruitment messaging.

#### **2. Purpose and Use of the Information Collection**

Persuasive messages are effective to the extent that they are able to speak to the motivations specific to the recipient. In this applied context, if SPEC was able to create recruitment materials that were tailored to individuals’ psychological motivations, these motivationally-relevant messages would be more appealing and could ultimately allow SPEC to be more successful in their recruitment efforts. The proposed study will determine if motivationally-relevant messages can be used to influence future volunteerism with the VITA program within 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 study will be used to help 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 (Pacific Consulting Group; PCG) as a four-wave electronic survey.

**4. Duplication of Information**

To WIRA's knowledge, this is the first study examining motivationally-relevant volunteer recruitment messaging with respect to the VITA program. The depth of information to be garnered from his 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 timely 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 contractor will ensure that all participants are treated fairly and appropriately.

The security of the data used in this project and the privacy to the extent allowed by law 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 to the extent allowed by law of all taxpayers. 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.

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 will use an estimated 775 burden hours. The estimated time to complete the survey is 15 minutes per participant. We estimate that 25 percent of the 6,000 participants contacted for the survey will be willing to participate, resulting in 1,500 responses to the survey ( $6,000 \times .25 = 1,500$ ).

Collection Activity	Minutes Per Person	Number of Participants	Total Hours
Read Invitation Email (Wave 1)	1	6,000	100
Read Reminder Email 1 (Wave 2)	1	6,000	100
Read Reminder Email 2 (Wave 3)	1	6,000	100
Read Reminder Email 3 (Wave 4)	1	6,000	100
Complete Survey	15	1,500	375
<b>TOTAL HOURS</b>			<b>775</b>

#### 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 evaluate volunteer recruitment messaging and materials 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.

Data analysis will include basic and advanced statistical techniques to include, descriptive statistics, regression analysis, segmentation, and driver/leverage analysis. The analysis will be conducted using standard statistical software such as SAS and SPSS.

**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 August 17, 2015 and end on September 30, 2015.

**B. STATISTICAL METHODS****1. Universe and Respondent Selection**

The electronic survey will be administered to current and prospective VITA volunteers through the contractor's website. It 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.

**2. Procedures for Collecting Information**

A contractor in conjunction with WIRA will be conducting the research. The contractor will be responsible for the data collection task, including but not limited to issuing study correspondence and hosting the online survey.

The survey will be administered using a 4-wave electronic survey. Participants will receive a survey invitation via email (from the *survey@survey.pcg.com* account) which will introduce the study and include a link to the survey. Reminder emails will be issued at approximately 6, 15, and 20 days after the initial invitation, with the final email including the deadline for completing the survey.

**3. Methods to Maximize Response**

Survey administration will include an invitation email and up to three reminder emails (as needed) in an effort to maximize response rate. The contractor will provide a Help Desk for participants with questions or issues with the survey. Finally, questionnaire length is minimized to reduce respondent burden and respondents are assured anonymity of their responses.

**4. Testing of Procedures**

Pre-testing of the online questionnaire will be conducted by the contractor in conjunction with internal IRS (WIRA and SPEC) staff.

**5. Contacts for Statistical Aspects and Data Collection**

For questions regarding the study and statistical methodology, contact:

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