

**Screener Guide for
Gig Economy Worker Focus Groups
Contractor Assisted Focus Groups**

Hello, my name is _____ and I am an employee of _____ **[Enter marketing firm]**. I am recruiting gig economy workers to participate in a focus group discussion that will be held online. _____ **[Enter marketing firm]** is partnering with the IRS to gather feedback from gig economy workers. The IRS is interested in learning about gig economy worker experiences and their understanding of tax filing and paying requirements. We are collecting feedback to help the IRS improve communication and outreach to workers in the gig economy.

For the purposes of this focus group we are talking about your experiences with finding, identifying, and using tax information as a worker who participates in the gig economy. When we say, “gig economy” we’re referring to workers who provide services through a website or an app, also referred to as the “sharing economy” and “platform economy” (i.e. ride-sharing or performing tasks for compensation).

Qualifying Questions:

1) Are you currently engaged in gig economy work or have you participated in gig work during the past year?

If the answer is no, thank the person.

If the answer is yes, ask the following question.

2) Do you get your gig economy work through a platform-based company?

If the answer yes, invite the person to participate in the focus group.

If the answer is no, then invite the person in the focus group, being mindful to ensure there is a mix of platform and non-platform-based gig economy workers.

We would like to invite you to participate in the focus group with other gig economy workers. We look forward to hearing your opinions, views and ideas during the focus group. The session will take approximately 1 hour and will be held on _____ **[Enter Weekday]** at _____ **[Enter Start Time]** on _____ **[Enter web-based tool, provided in advance]**.

[Provided to participants in the email reminder and will be posted at the beginning of the focus group session on the web-based tool]:

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this focus group is 1545-1349. Participation in this focus group is voluntary, and we estimate the length of the session will be one hour. If you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to:

Internal Revenue Service
Special Services Section
SE:W:CAR:MP:T:M:S – Room 6129
1111Constitution Ave. NW
Washington, DC 20224

Moderator Guide
TM10347 Gig Economy Worker Focus Groups

Hi! My name is _____ and I'm a focus group moderator from the Internal Revenue Service. This is my co-moderator _____.

We are seeking information about gig economy worker experiences with finding tax information specific to their needs. We are collecting feedback to help the IRS improve communication and outreach to workers in the gig economy. Thank you for volunteering to participate in today's session.

Before we start, let me ask how many of you have ever participated in a focus group before? For those of you who have not, let me explain. A focus group is a research tool used to gather ideas and opinions from a group of individuals with a common characteristic or experience by means of directed discussion.

My job as a moderator is to help guide the flow of conversation, make sure everyone's comments are heard, and ensure that questions about various aspects of the topics are covered. You will see me referring to this outline during our session. The outline includes all points I need to cover with the group and helps me keep the discussion on track. It is important that we cover all of the topics. Therefore, I may at times have to break off the conversation in order to move on to another area in the guide.

In order for our discussion to move along smoothly, I would like to go over some ground rules:

- The IRS secured this room for you to speak with us.
- We only need to know your first name in order to keep the discussion moving.
- There are no right or wrong answers, but there could be different points of view.
- Everyone's opinion is valuable, so I'd like everyone to participate and be courteous to others.
- Please silence any cell phones.
- Please speak one-at-a-time, loudly and clearly.
- I will be watching our time and directing our conversation. My co-moderator will be taking notes.
- We will be here about one hour. There will be no formal break; however, if you need to stretch, go to the restroom, or walk around a little, feel free to do so but please come back quickly. Your comments are very important to us.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this focus group is 1545-1349. Participation in this focus group is voluntary, and we estimate the length of the session will be one hour. If you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to:

Internal Revenue Service
Special Services Section
SE:W:CAR:MP:T:M:S – Room 6129

1111 Constitution Ave. NW
Washington, DC 20224

[Note to moderator]: Hand out the informational document about taxes for Question #13 (Publication 5369).

Warm Up

We are only using first names in this session. Please also remember to keep all information shared in this room private, including conversations and participant names. This will allow us to adhere to privacy, disclosure and security practices during this session. We ask every participant to maintain privacy for each other.

[Note to moderator describe our definition of Gig Economy Workers to the group]: For the purposes of this focus group we are talking about your experiences with finding, identifying, and using tax information as a worker who participates in the gig economy. When we say, “gig economy” we’re referring to workers who provide services through a website or an app, also referred to as the “sharing economy” and “platform economy” (i.e. ride-sharing or performing tasks for compensation).

Let’s begin! Please give me your first name only and whether you have another employer.

[Note to moderator]: Go around the table or room.

[Note to moderator]: Use whiteboard and tally each response. Possible items may include:

Only gig work
P/T gig work, P/T w-2 work
F/T regular work, P/T gig work
F/T Student and P/T gig work

Part 1: Worker Experiences

- 1) What kind of worker do you consider yourself?
Probe: Independent contractor? Freelancer? Employee? Business owner? Self-employed?
- 2) How many years have you worked as a gig economy worker?
[Note to moderator]: Use a whiteboard (or easel and flip chart paper) to write each range and tally each response:
0-1 year (no or little experience with an entire tax season)
1-5 year(s)
5 or more years

Probe: What type of gig work?

Part 2: Tax Information

3) What questions do you most commonly have regarding your taxes?

Probe: Where do you go to get answers to these questions?

4) What prompts you to seek help from a tax professional?

Probe: What types of returns? Estimated payments? Received an IRS letter?

5) Describe the tax information you have received from your app-based company.

Probe: Package at sign-up or acceptance? In-app notifications or information? E-mail?

6) What do you know about IRS resources for gig economy workers?

Probe: Have you gone to the gig economy website?

o If, "Yes": what was your experience using the site?

o If, "No": Where do you go for tax information?

7) How do you file and pay your business taxes throughout the year?

[Note to moderator]: Try to find out how they pay quarterly estimated tax payments (withhold at a higher level for W-2 work, didn't realize requirement, only pay during annual filing season, etc.).

8) How do you keep track of your gig economy income?

9) How do you keep track of your gig economy expenses?

Part 3: Suggestions for Improvement

10) What do you wish you knew about tax requirements?

11) What type of assistance would you like from the IRS?

Probe: Phone, mail, flyer, website?

12) The IRS would like to get your feedback on the document we passed out at the beginning of this session. Please take a couple minutes to read the information now.

[Note to moderator]: Provide 2 minutes for participants to review the document, then ask:

What can we do to improve the information on this flyer?

Probe: Introduction? Section 1 – Pay as you go? Section 2 – Keep good records?

Section 3 – Check your tax payments? Does this flyer answer basic FAQs (Frequently Asked Questions)? Would the links to the website help you? Have you gone to the websites?

13) When you first started as a gig economy worker, what information would have helped you complete your tax responsibilities.

Probe: IRS liaison workshops? Tax information package via partnering gig companies?

Conclusion

14) Are there any additional comments about the topics we covered today?

Before we conclude, I would like to check with my co-moderator to see if they need any information clarified.

Thank you for sharing your thoughts and opinions today. Your participation and feedback is extremely valuable and it will provide the IRS with information to consider. Have a great day!