



Sponsor: IRS
Dept. No.: P181
Contract No.: TIRNO-99-D-00005
Project No.: 2032H5-18-F-00593

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McLean, VA

Detailed Research Plan for the Independent Assessment of the New Form W-4

November 30, 2018

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1 Introduction

MITRE is tasked with conducting an independent assessment of usability, stakeholder perceptions, and stakeholder impacts of the draft 2020 Employee’s Withholding Allowance Certificate Form W-4 (“Form W-4” or “the proposed new form”). The scope of this project encompasses gathering feedback to understand how changes to Form W-4 will impact external partners, stakeholders, and employee taxpayers through investigation of:

1. The usability and user experience of employees filling out the draft 2020 Form W-4
2. Employers’ perceptions and perceived effects on their employees and internal payroll operations
3. Effects on external payroll company operations

This document serves as a standalone study complementing the previously submitted *Detailed Research Plan for the Independent Assessment of the New Form 1040*¹, and presents a detailed research plan for providing the Internal Revenue Service (IRS) with a high quality, unbiased assessment of the proposed new W-4 form and its impact on stakeholders. The plans highlighted in this document were developed primarily by MITRE staff.

As a general assumption, all interview and usability testing materials described in this research plan will be reviewed and approved, as appropriate, through Internal Revenue Service and the Office of Management and Budget (IRS, OMB) clearances, MITRE Institutional Review Board (MIRB), and MITRE Legal. Additionally, all sensitive information will be secured in accordance with the task order contract.

2 Task 7: Research with taxpayers

2.1 Research objectives

The purpose of Task 7 is to collect information from current Form W-2 employees, as defined by their income from wages, salaries, tips and other compensation reported on their tax return. Specifically, the research conducted for Task 7 will fulfill the following objectives:

1. Identify usability issues with the proposed new Form W-4 form, based on sessions with taxpayers who have received a Form W-2 within the past four tax years².
 - Which parts of the form, if any, were confusing to taxpayers?
 - Do taxpayers understand the instructions provided with the new form?
2. Identify potential data quality issues with the new form.

¹ *Detailed Research Plan for the Independent Assessment of the New Form 1040*, The MITRE Corporation, July 11, 2018

² “In January 2018, median employee tenure (the point at which half of all workers had more tenure and half had less tenure) for men was 4.3 years, unchanged from January 2016. Median tenure for women, at 4.0 years in January 2018, also was unchanged from January 2016.” *Bureau of Labor Statistics News Release USDL-18-1500*, September 20, 2018.

- Do taxpayers commit errors when completing the new form? If so, how many, and on which items?
 - What are the consequences of any errors?
3. Identify potential issues with taxpayers’ ability to understand the new form instructions.
 - Do taxpayers look at the instructions? If so, for what line items?
 - How clear are the instructions?
 - Where else would taxpayers seek information or assistance for completing the new form?
 4. Measure taxpayer satisfaction with the new form.
 - How do taxpayers rate the ease of use of the new form?
 - How do taxpayers rate their satisfaction with new form?
 5. Understand taxpayers’ perceptions of the new form.
 - How does the proposed new form compare to the current form, in the taxpayer’s opinion?
 - Are there differences in ease of use between the current form and the new form?
 - Is there anything that the IRS could do to make the new form easier to fill out?
 - What, if anything, did taxpayers know about the new form before completing the interview?
 6. Identify how the new form will affect taxpayers’ withholding decisions.
 - How does the proposed new form affect how taxpayers’ confidence that the proper amount of income will be withheld from their paychecks, versus the current form?
 - Identify whether the new form will affect taxpayers’ strategy for withholding (e.g., withhold more or less)?

2.2 Planned methodology

To meet the research objectives detailed in section 2.1, MITRE will conduct between 20 and 30 one-on-one usability interviews with taxpayers who currently report wages, salaries, tips, and nonwage income, such as interest and dividends, on their tax return. The details are provided below.

2.2.1 Population of interest

The population of interest for Task 7 is taxpayers who are current Form W-2 employees, as defined by their income from wages, salaries, tips and other compensation reported on their tax return.

2.2.2 Sampling strategy

MITRE has access to the Compliance Data Warehouse (CDW), the largest database in the IRS providing data, metadata, tools, and computing services to hundreds of research analysts whose work is aimed at improving tax administration. The dataset of records contained in the CDW represents the full universe of taxpayers. From these records, MITRE will sample potential participants from CDW according to the following strategy:

1. Identify potential interview locations and their zip codes.

2. Select interview location. MITRE will target one location within a 150-mile radius of the Washington, DC metropolitan area. For this location, MITRE will select 1-2 zip codes where the average AGI for that zip code falls within 15% of the national mean AGI.
3. Randomly select approximately 1,200 taxpayers who were W-2 wage, salary, and/or tip earners in TY2017 and reported their addresses as being in the selected zip codes in TY2017. These taxpayers will receive invitations to participate.
4. If time and resources allow, MITRE will additionally conduct a descriptive analysis of a random sample of all W-2 wage earners nationally, to compare the characteristics of the national population with this task’s invitation sample.

The sampling strategy above will result in a random sample of invitees, that is, individuals we will invite to participate in the study. Based on reports from IRS Wage and Investment (W&I) of low response rates to invitations to participate in a previous study, MITRE plans to contact approximately 1,200 taxpayers to achieve a total interview sample of 20-30 participants. MITRE may also cultivate a “back-up” sample in case response rates are low for the first invitation. MITRE will record all decisions made during sampling for the final report. The recruitment strategy for contacting these individuals is described below.

2.2.3 Recruitment strategy

2.2.3.1 Contact strategy

MITRE plans a multi-stage contact strategy to inform potential participants about the study and invite them to participate. First, W&I will send an introductory letter to the list of potential participants identified by MITRE. This letter will give brief information about the study and alert the taxpayer that they may be contacted by MITRE to participate in the study. The letter will also provide an IRS toll free phone number and the internet address for the IRS official website that lists current consumer surveys and studies. Taxpayers who receive the letter can call or visit the IRS official website to verify the legitimacy of the study.

The introductory letter from W&I will be followed by a letter from MITRE inviting taxpayers to participate in the study. The invitation letter will provide taxpayers a MITRE phone number to call if interested in participating. MITRE will receive calls from interested taxpayers, screen taxpayers to determine eligibility for participation, and schedule interviews.

2.2.3.2 Screening and quotas

MITRE will develop recruitment quotas to ensure that a diverse sample of taxpayers is interviewed. Recruitment will be done using a pre-defined screening questionnaire to ensure that recruitment quotas for demographic characteristics are met. Screening questions will include verifying that the taxpayer filled out a Form W-4 in the past and will include the collection of demographic characteristics. MITRE will build a recruitment screening database to track callers and to allow project leads to select participants based on their responses to screening criteria.

2.2.4 Data collection

2.2.4.1 Planned approach

MITRE plans to conduct one-on-one in-person interviews and usability testing with 20 to 30 taxpayers in total, recruited from 1-2 zip codes in a single city. The selected city will be within 150 miles of the Washington DC metropolitan area. MITRE will plan to conduct interviews in publicly available facilities that require minimal cost to reserve and use, such as libraries and community centers. Interviews will be planned to last 60 to 90 minutes. If an interview is still ongoing at 90 minutes, the interviewer will end the interview regardless of whether all activities have been completed.

MITRE will develop a standard usability interview protocol for all MITRE interviewers to use. Interviewers will receive training from the technical lead on following the protocol and will participate in one or more practice runs of the protocol conducted internally. The interview will take the following format. First, participants will give their informed consent to participate. Then, participants will be asked to fill out two W-4 forms in front of the interviewer, one at a time (i.e., two trials of completing Form W-4). Participants will be explicitly told that the interviewer will not help them. Interviewers will be trained to politely deflect requests for help from the participants and provided with predetermined responses to common questions identified in the pre-testing. Participants will be provided with mocked-up documentation that will look as realistic as possible to complete the scenario. MITRE will work with the sponsor to decide whether participants will be allowed to access the W-4 withholding calculator, an online tool available on IRS.gov, weighing the pros and cons of this decision for data collection.

To achieve the research objective of comparing the usability and user satisfaction of the current Form W-4 form with the proposed new Form W-4, participants will be asked to do the task for both the current and new forms, but not told which version of the form they are completing (the form's year will be replaced by an "A" and a "B"). To mitigate practice effects, the research sample will be split: half of participants will fill out the current form first, followed by the new form, and the other half will complete the forms in reverse order. Participants will be presented with a test scenario and mocked-up income source documents corresponding to the test scenario that contain pertinent information (e.g., number of children, estimated amount of wage and nonwage income, etc.). The test scenarios used for current and new forms will both present a similar use case, but with the input data varied slightly so participants will not copy the information directly from one form to the other. An additional precaution is that when completing the second trial, participants will not be able to view the form from the first trial. The experimental design calls for MITRE to contrast the current form and the new form. Participants will be assigned to simple (single W-2 job in the household; no dependents) or complex (multiple W-2 jobs in the household; dependents) conditions based on their real-life situation, which will be obtained during the screening process. Thus, the experimental design for Task 7 presented in Table 1 entails four conditions:

Table 1. Experimental Design.

Condition	Scenario Type	Trial 1 W-4 Version	Trial 2 W-4 Version
S1	Simple	Current	New
S2	Simple	New	Current
C1	Complex	Current	New
C2	Complex	New	Current

During the two trials, interviewers will observe and make note of any issues or metrics to be recorded. At the end of each trial, the participant will be asked to respond to scale questions about usability in completing the form they just completed. The interviewer will also ask debriefing questions to capture the participant’s immediate reactions from completing the form. Examples of debriefing questions that will be asked include:

- Can you tell me how you decided on this answer on line XX?
- How confident are you about your answer on line XX?
- What were you looking for when you looked at the instructions while working on this part of the form?
- What was the most challenging aspect?

After completing both trials (i.e., using both current and new W-4 forms and instructions), the participant will answer some final debriefing questions comparing the experience and usability of the two forms. Additionally, participants will be asked questions like:

- Does the new form affect your confidence that the proper amount of income will be withheld?
- Do you have any privacy concerns regarding the new form?
- What steps would you take to get help in areas that were confusing or challenging?
- What would have made the instructions and/or form clearer? For example, are there wording changes you would suggest?
- Do you have any additional communications, instructions, or other resources they would like to receive from the IRS to assist with the proposed new form?

Participants will be given an honorarium of \$100 at the completion of the interview as a token of appreciation. If the participant shows up for the interview but is unable to complete the interview for any reason, they will still receive the honorarium.

Informed consent will be obtained from all participants informing participants of their rights to privacy and data confidentiality and asking permission for the session to be recorded. Additionally, MITRE will comply with the ethical obligations as dictated by the American Psychological Association Ethical Principles of Psychologists and Code of Conduct.

2.2.4.2 Test scenarios and topics for the interviews

2.2.4.2.1 Test scenario development

Test scenarios will be developed to guide the bulk of the usability test. These scenarios will be developed by MITRE and shared with W&I for any feedback. The test scenarios will be developed based on three criteria:

- Filing Status – Single, Married Filing Jointly, Married Filing Single, Head of Household
- Changes between the current Form W-4 and the proposed form. MITRE will identify key differences in the forms to make sure that participants must interact with those differences during the session.
- Level of calculation complexity based on number of:
 - Jobs
 - Different types of nonwage income (interest and dividends, etc.)
 - Deductions
 - Credits

MITRE will assess the demographic characteristics of schedule participants (for example, filing status, number of jobs) to determine which test scenarios will be assigned to them, as learned from participant screening.

MITRE may also include some short “vignettes,” which are add-ons to the base scenarios. These vignettes will introduce additional information and complexity to the original scenarios for participants who are able to move more quickly through the scenarios.

2.2.4.3 Materials for data collection

The following materials will be developed to facilitate data collection:

1. OMB/MIRB package materials
2. Letter from IRS
3. Letter from MITRE
4. Screening protocol
5. Screening and Interview Tracking system
6. Interview protocol
7. Informed consent form
8. Proposed 2020 Form W-4 with instructions
9. Current Form W-4 (2018 form) with instructions
10. Debriefing Contrast of Forms
11. Test scenarios (to be added into the protocol)
12. Mocked-up tax documents for test scenarios
13. Data analysis protocol
14. Receipt form for honorarium

2.2.5 Reporting and analysis

2.2.5.1 Usability data

During the usability part of the session, the following data will be recorded and analyzed across cases:

- Areas where participants expressed confusion or uncertainty
- Errors committed in entering information on the form
- Incorrect understanding of terms or concepts
- Lines that prompted the participants to look at instructions

Data analyses in this study will be a combination of quantitative and qualitative. Usability issues could be reported by themes. One theme could indicate high priority (issues that caused a participant to not be able to finish the form or to make major errors), medium priority (issues that caused substantial confusion or uncertainty or resulted in minor errors), and low priority (issues where participants commented that the design could be improved or expressed minor confusion that they were able to resolve). MITRE will also determine the frequency of errors and the frequency of looking at instructions.

2.2.5.2 Accuracy Data

Per the test scenarios, MITRE will identify items where participants made errors on the current and proposed Form W-4. This will be done by comparing W-4 forms completed by participants to a correctly filled out Form W-4. If possible, MITRE will obtain an answer key that is reviewed or verified by IRS Counsel.

2.2.5.3 Qualitative data

MITRE will summarize participants' characteristics based on their responses to the screener questions. MITRE will also summarize responses to the questionnaire administered during the testing session.

MITRE will perform content analysis on debriefing questions and other qualitative data to identify major topics and themes discussed by participants.

2.3 Limitations and considerations

2.3.1 Limitations

When completing the new form, taxpayers will not use their real, personally identifiable information (PII). Although this is necessary to protect confidentiality, it results in an artificial testing situation. To mitigate this limitation, MITRE researchers will pretest the test scenarios to make sure they are not too burdensome or unclear to the point of hindering the usability test. MITRE interviewers will be trained to be attentive to signs of burden or fatigue and end the interview if participants are no longer providing quality data.

Another limitation may be low response rates to the invitations to participate, resulting in selection bias or an unbalanced sample. To mitigate this limitation, MITRE plans to offer as generous an honorarium as possible to encourage participation.

3 Task 8: Research with employers

3.1 Research objectives

The purpose of Task 8 is to collect information and feedback about the proposed Form W-4 from employers – that is, organizations who withhold a portion of employees’ wages for tax purposes.

Specifically, the research conducted under Task 8 will fulfill the following objectives:

1. Understand employers’ prior knowledge (that is, prior to the interview) of the form change and its implications for their employees and their internal operations
2. Gain insight into employers’ reaction to and opinions of the new form
3. Understand how the transition to the new form will affect employers’ operations
4. Gain insight from the employers on how they think their employees will be affected by the new form
5. Gather feedback about the new form’s design, changes from the current form, and instructions
6. Understand how employers will handle the transition to the new form

3.2 Planned methodology

3.2.1 Population of interest

The population of interest includes a range of employers. MITRE plans to identify employers who represent variation on two characteristics:

1. Size of company (small, medium, or large), as determined by the number of employees
2. Whether the employer uses an external payroll company, or processes employee tax withholdings in house

3.2.2 Sampling strategy

MITRE plans to sample evenly from the employer sub-populations described by the characteristics defined in Section 3.2.1, conducting a total of 15 to 20 interviews. Sampling will be done primarily through convenience sampling. MITRE may also employ participant referrals to reach additional employers.

3.2.3 Recruitment strategy

MITRE will prepare an introductory information letter to be mailed to members of potential participants. The introductory letter will explain the purpose of the research and provide basic information about participation, including length of interview. The letter will include an IRS toll free phone number and the internet address for the IRS official website (www.irs.gov). Potential participants can call or visit the website to verify the legitimacy of the study. The letter will also include a MITRE phone number that potential participants can call to schedule an interview.

MITRE will prepare a screening questionnaire to collect demographics on employers. These questions will focus on employers' industry, size, and use of a payroll company.

3.2.4 Data collection

3.2.4.1 Planned approach

MITRE will conduct 15 to 20 one-on-one interviews. The interviews will be conducted via phone. Based on MITRE experience with the 2018 Form usability study, we expect most employers to provide multiple representatives to participate in the interview.

Interviews will be semi-structured allowing interviewers to be certain all topics of interest are discussed, providing leeway to probe further on interesting topics that meet the research objectives as they arise in the interview as well as to adjust the order of questions to match the flow of conversation.

In advance of the phone interview, MITRE will send the participants the current and new forms for the participants to have time to familiarize themselves with the forms and maximize the time for questioning during the phone interviews. The interviews will proceed as follows. First, participants will give their informed consent. Interviews will be recorded with the participants' permission.

Second, interviewers will ask a series of questions regarding participants' prior knowledge of the form. These questions will gather data about what participants already know and have already heard, and steps they have taken to prepare for the new form. The interviewer then will ask the participant to react to differences between the current and new form. If the participant does not spontaneously discuss relevant changes, the interviewer will prompt the participant to take note of certain changes.

The interview protocol will also include questions regarding changes to the employers' internal operations, effects on their employees, and their thoughts on whether the IRS could do anything to better support employers and their employees during the transition to the new form. Examples of questions that will be asked of employers include:

- How easy or difficult do you think this form will be for employees to use?
- Do you think employees might make errors filling out this new form that wouldn't have been made in the current form?

- What do you think your employees’ reactions to the new form will be?
- What effects, if any, will this new form have on how you handle payroll?
- What steps has your company taken to prepare for the new form (e.g., internal or external training)?
- What resources or support will you need to feel ready to transition to the new form?
- Where would you go to get information about the new form?
- What training, if any, is your organization offering to employees for the switch to the new form? What training would you like to receive?
- Are there any changes to the form that you would recommend?

3.2.4.2 Materials for data collection

To complete Task 8, MITRE will prepare the following materials:

1. Letter from MITRE
2. Screening protocol
3. Informed consent form
4. List of changes or features of the new form to call participants’ attention to
5. Interview protocol

3.2.5 Reporting and analysis

Data analysis will be primarily qualitative. Analysts will look for common themes across the interviews, particularly as they relate to the research objectives defined above. Results from the questionnaire will be reported. Additionally, MITRE will report on participant characteristics gathered during the screening questionnaire.

3.3 Limitations and considerations

3.3.1 Limitations

Convenience sampling is a limitation of this research, rather than randomly sampling from the population of interest. However, it is typically only necessary to speak to 20 to 60 knowledgeable people to uncover and understand core themes³. MITRE will explore ways to help ensure sufficient diversity in the sample of employers.

Another limitation is that employers will not have real-life experience with the new form at the time of the interview. Conducting a usability interview – in which the participant fills out a form – yields very different data from simply showing a form to someone and asking them to reflect on how easy it is to use.⁴ As such, employers’ perceptions of the new form should not be interpreted as usability information. The Task 8 interviews that MITRE will conduct will

³ Bernard, H. R., Wutich, A., & Ryan, G. W., 2016

⁴ Usability interviews are recommended as the proper method for collecting data on whether or not users can complete a task, whether they have difficulties that could be addressed by making changes to the form, and how satisfied users are (see “Usability Testing,” available at: <https://www.usability.gov/how-to-and-tools/methods/usability-testing.html>).

primarily capture employers’ reactions and opinions to help provide a more holistic perspective of the impact of the new form.

4 Task 9: Research with payroll processing companies

This research effort will allow the IRS to obtain feedback from companies that perform payroll processing services to better understand how proposed changes to the current Form W-4 would impact their operations. Payroll processing companies are used by many employers to outsource their employee payroll processing function. It will also enable the IRS to better communicate with and educate the payroll processing companies to enhance their ability to adjust to the new form. By better understanding the impacts of this change on payroll processing companies, the IRS will be better prepared to assist them with the transition to the new form.

4.1 Research objectives

MITRE’s research objectives will be to:

- Gather and analyze data regarding how changes to the Form W-4 will impact payroll processing companies; and
- Based on that data, provide recommendations regarding how W&I can assist payroll processing companies in accommodating the new form.
 - Specifically, MITRE will ask the payroll processing companies about their operational impacts due to the proposed new W-4 form, and what the payroll processing companies will need to accomplish to accommodate the new form.

MITRE will also ask the payroll processing companies to identify any barriers or obstacles they will need to overcome to accommodate the use of the proposed new form in 2020. MITRE will also solicit what the payroll processing companies need from the IRS to enable them to successfully accommodate the new form.

4.2 Planned methodology

4.2.1 Population of interest

The targeted population of interest for the research are payroll processing companies that handle payroll and employee tax withholdings for companies.

4.2.2 Sampling strategy

MITRE will develop a list of 15-20 payroll processing companies primarily through convenience sampling. The sample will include small-, medium-, and large-sized businesses.

4.2.3 Recruitment strategy

MITRE will prepare an introductory information letter to be mailed to members of each payroll processing companies identified above. The introductory letter will explain the purpose of the research and provide basic information about participation, including length of interview. The letter will include an IRS toll free phone number and the internet address for the IRS official

website (www.irs.gov). Potential participants can call or visit the website to verify the legitimacy of the study. The letter will also include a MITRE phone number that potential participants can call to schedule an interview.

4.2.4 Data collection

4.2.4.1 Planned approach

MITRE will arrange and conduct a phone interviews for 60 minutes with each selected payroll processing company (approximately 15 to 20 interviews). Based on MITRE experience with the 2018 Form usability study, we expect most companies to provide multiple representatives to participate in the interview. Interviews will be semi-structured, allowing interviewers to follow a protocol but providing the interviewer leeway to probe further on topics that meet the research objectives as they arise in the interview. Interviews will solicit payroll processing companies' input regarding operational impacts of the changes to the Form W-4, and any barriers related to the use of the new form in 2020. MITRE will schedule interviews based on the schedules of payroll processing companies' personnel and the availability of interview teams.

In advance of the phone interview, MITRE will send the participants the current and new forms for the participants to have time to familiarize themselves with the forms and maximize the time for questioning during the phone interviews. The interviews will proceed as follows. First, participants will give their informed consent. Interviews will be recorded with the participants' permission. Second, interviewers will ask a series of questions regarding participants' prior knowledge of the form. These questions will gather data about what participants already know and have already heard, and steps they have taken to prepare for the new form. The interviewer then will ask the participant to react to differences between the current and proposed new form. If the participant does not spontaneously discuss relevant changes, the interviewer will prompt the participant to take note of certain changes.

Examples of questions that will be asked of payroll processing companies representatives include:

- How do you think the new form will affect your operations?
- Will you need to buy or lease new tax software, or will you modify your existing in-house custom software?
- What kinds of costs will this entail?
- Can you provide a rough order of magnitude for labor and other costs (will be treated as confidential)?
- Will you need to hire new staff to implement the changes, provide training, etc.?
- Do you anticipate the new form affecting your volume of business?
- How do you think the new form will affect your employees?
- What barriers or obstacles will employers need to overcome to accommodate the use of the new form?
- What information does the payroll processing company need from the IRS to successfully accommodate the new form?
- Are there any changes to the form that you would recommend?

4.2.4.1 Materials for data collection

To complete Task 9, MITRE will prepare an interview guide and protocol to include:

6. Interview roster and schedule
7. Interview messaging, e.g.,
 - Interview Invitation (to include background, key areas of interest/highlighted interview questions)
 - Follow up and/or Thank you email
8. Questions for Interview

4.2.5 Reporting and analysis

MITRE will analyze the interview data and develop key findings, summarizing the major themes and patterns of the interview data. As part of the overall MITRE Form W-4 Final Technical Report, MITRE will develop a Form W-4 Payroll Processing Companies Interview Report to include key findings and recommendations regarding the payroll processing companies' feedback on the proposed new Form W-4 and its impact.

MITRE will provide interim status updates to W&I regarding progress on interviews and preliminary observations throughout the interview process.

4.3 Limitations and considerations

It is possible that payroll companies might not be entirely honest in their interview responses as their business health is directly impacted by any changes to the Form W-4. For instance, if the new form were to reduce the need for payroll companies, they would be more inclined to offer negative opinions about the new form. This potential limitation is unlikely as businesses that outsource payroll operations will likely continue to do so.

5 References

Bernard, H.R., Wutich, A., Ryan, G.W. (2016). *Analyzing Qualitative Data: Systematic Approaches*. SAGE Publications.

Detailed Research Plan for the Independent Assessment of the New Form 1040, The MITRE Corporation, July 11,2018

Bureau of Labor Statistics News Release USDL-18-1500, September 20, 2018.

Usability Testing. (n.d.). <https://www.usability.gov/how-to-and-tools/methods/usability-testing.html>

5.1 Paperwork Reduction Act Notice

We ask for the information on this survey to carry out the Internal Revenue laws of the United States. You are not required to give us the information. Providing this information is voluntary. We need it to ensure that the agency is providing services to best meet the needs of the public.

You are not required to provide the information requested on a survey that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The estimated time to complete this survey is 8 minutes. This is approved under OMB control number 1545-2256.

If you have comments concerning the accuracy of these time estimates or suggestions for making this survey simpler, we would be happy to hear from you. You can send us comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not send the survey form to this address.**