Report

Small business newsroom service and digital interaction research (2017)

Prepared for: Marisa Strazzari
Evidence and impact measurement
Small business engagement and support
Small business, ATO

Project number: 3686
Date: 15 June 2017
Revised 26/09/17
Contents

1 Executive summary............................................................................................................................................ 5
  1.1 Introduction .................................................................................................................................................. 6
  1.2 Executive commentary ................................................................................................................................. 6
    1.2.1 Key findings .......................................................................................................................................... 6
  1.3 Key statistics ............................................................................................................................................... 9

2 Key insights and recommendations .................................................................................................................. 10
  2.1.1 Small businesses and the newsroom ...................................................................................................... 11
  2.1.2 Tax practitioner subscribers and the newsroom ...................................................................................... 16

3 Introduction ................................................................................................................................................... 18
  3.1 Background ................................................................................................................................................ 19
  3.2 Research in previous years .......................................................................................................................... 19
  3.3 Current research ......................................................................................................................................... 20
  3.4 Research objectives .................................................................................................................................. 21

4 Research approach ......................................................................................................................................... 22
  4.1 Quantitative sample composition and response statistics .......................................................................... 23
  4.2 Interpreting the charts ............................................................................................................................... 25

5 Main findings: Small business.......................................................................................................................... 26
  5.1 About the small business quantitative sample .......................................................................................... 27
  5.2 Awareness of the Small business newsroom service ................................................................................ 29
  5.3 Using the Small business newsroom service ............................................................................................ 31
    5.3.1 Reading and using the Small business newsroom service ................................................................. 31
    5.3.2 Reading and using the Small business newsroom email ................................................................. 32
  5.4 Using the Small business newsroom service from mobile devices .......................................................... 34
  5.5 Perceptions of the newsroom service ........................................................................................................ 36
    5.5.1 Overall perceptions ............................................................................................................................. 36
    5.5.2 Key factors contributing to Small business newsroom value ........................................................... 37
    5.5.3 Relative importance of factors influencing value .............................................................................. 39
  5.6 Barriers to use .......................................................................................................................................... 40
  5.7 Suggestions and potential improvements .................................................................................................. 43
5.8 Impact on perceptions of the ATO................................................................. 45
5.9 Small business management of email ............................................................ 46
  5.9.1 Volume of email.................................................................................... 46
  5.9.2 Managing email ................................................................................. 48
  5.9.3 SPAM and unknown senders............................................................... 49
5.10 Small business and tax.............................................................................. 54
  5.10.1 Attitudes towards taxation matters...................................................... 54
  5.10.2 Use of tax practitioners ................................................................. 56
  5.10.3 Lodging BAS.................................................................................... 58
6 Main findings: Tax practitioner subscribers ....................................................... 59
  6.1 About the tax practitioner subscriber quantitative sample ........................ 60
  6.2 Awareness of the Small business newsroom service ............................... 62
  6.3 Using the Small business newsroom service........................................... 63
    6.3.1 Reading and using the Small business newsroom service................. 63
    6.3.2 Reading and using the Small business newsroom email................. 65
  6.4 Overall perception of the newsroom service ........................................ 69
  6.5 Barriers to use ..................................................................................... 70
  6.6 Impact on perceptions of the ATO.......................................................... 72
  6.7 Tax practitioner subscribers’ management of email .................................. 73
    6.7.1 Volume of email............................................................................. 73
    6.7.2 Managing email ............................................................................ 75
    6.7.3 SPAM and unknown senders......................................................... 76
  6.8 Servicing clients ..................................................................................... 78
    6.8.1 Number of clients........................................................................ 78
    6.8.2 BAS agent work location............................................................... 78
    6.8.3 Proportion of tax versus non tax work ......................................... 79
    6.8.4 Tax practitioners’ own newsletters ............................................... 79
6 Demographics ......................................................................................... 80
  7.1 Small business ................................................................................... 81
  7.2 Tax practitioner subscribers ............................................................... 85
8 Appendix ............................................................................................... 86
8.1 Research approach ........................................................................................................ 87
8.1.1 Qualitative methodology ....................................................................................... 87
8.1.2 Quantitative methodology ..................................................................................... 89
8.1.3 Analysis and reporting methodology .................................................................... 91
8.2 Discussion guide ......................................................................................................... 95
8.2.1 Small business interviews ..................................................................................... 95
8.2.2 Tax practitioner interview discussion guide (FINAL: 15/2/17) ......................... 100
8.2.3 Small business mini group discussion guide ....................................................... 104
8.3 Questionnaire ............................................................................................................. 109
8.4 Other, please specify responses .................................................................................. 145

Figures
Figure 1: Summary statistics ............................................................................................ 9
Figure 2: Differences between small business who are aware but do not use and users small business (Barriers to use) ................................................................. 13
Figure 3: Differences between small business unaware of the service, those interested and not interested in service .................................................................................... 14
Figure 4: Response statistics .......................................................................................... 24
Figure 5: Small business ATO list breakdown summary ................................................. 24
Figure 6: Chart legend .................................................................................................... 25
Figure 7: Qualitative interviews sample structure........................................................... 88
Figure 8: Small business sample frame differences in 2017 to previous research waves ................................................................. 89
Figure 9: Small business subscribers drawn from ATO list: Summary ............................ 90
Figure 10: Chart legend .................................................................................................. 94
Part 1

Executive summary
1 Executive summary

1.1 Introduction

The ATO’s Small business newsroom email service and associated newsroom web pages on the ato.gov.au website provide taxation and superannuation information and news to Australian small businesses in an easily accessible and contemporary format. The newsroom service, introduced in 2014, delivers a regular email to subscribers that is designed to be quickly scanned for items of interest, with links to associated articles on the website.

Research into small business’ perceptions of the newsroom was conducted in 2015 and again in 2016. In 2017 the ATO commissioned ChantLink to conduct a third round of qualitative and quantitative research.

The research aimed to track small business experience with the service as in previous years. In addition to this, questions were added to help understand small businesses’ relationship with tax practitioners and how tax practitioners who subscribed to the service used it.

1.2 Executive commentary

Important note: Throughout this report questions have been analysed by a number of subgroups (see section 4, section 8.1.2 and 8.1.3 for more detail). As it was not possible to classify all small business respondents based on their subscription status, comparisons have been made between users of the service and non users (with the assumption that users are most likely to be subscribers).

1.2.1 Key findings

Perceptions of the Small business newsroom service: Overall respondents were very positive about the small business newsroom service:

▸ Small business newsroom service users:
  > The majority of users were satisfied (satisfied or very satisfied) with the Small business newsroom email (77% of small business, 72% of tax practitioner subscribers).
  > Small business newsroom service users were satisfied (satisfied or very satisfied) with the website (78% of small business users). Tax practitioner users were also satisfied (satisfied or very satisfied), albeit not as highly as business, 58% of tax practitioner users).

▸ Yet to use the service: A high proportion of those small businesses previously unaware of the service indicated that they were likely to use either:
  > The Small business newsroom email (51% of small business and 68% of tax practitioner subscribers)
  > The website (50% of small business and 54% of tax practitioner subscribers).

▸ Tax practitioner subscribers’:
  > The majority (83%) also said that they were likely to discuss the service or send articles of interest with their clients in the future.
  > The majority of tax practitioners (82%) said it was important for the ATO to provide information of this type to small businesses.
Awareness of the Small business newsroom service: The majority of those from the ATO sourced small business subscriber list were aware of either the Small business newsroom email or website (70%), and 26% of an external panel were aware. Nearly all tax practitioner subscribers were aware (84%).

Use of the Small business newsroom service: Among those aware of the service, the majority used either the Small business newsroom email or website (76% of small businesses surveyed and 77% of tax practitioner subscribers surveyed). Two thirds of both small business respondents and tax practitioner subscribers who received the email indicated that they typically scanned the email for articles of interest, and when these were identified, most clicked to read in more detail.

Lack of awareness strongest barrier to use: Only 6% of small business non users were aware of the small business newsroom email and only 9% were aware of the website. This indicates that non users were not rejecting the small business newsroom service as an information source, but rather that they simply were not aware that it was available. Once small businesses were exposed to the service, they were likely to find value and thus use the service.

As the sample of tax practitioners comprised mostly subscribers, who were more likely to be aware of the service, lack of awareness did not have as large an impact on service use as it did among the small business sample (58% of the total tax practitioner sample used the service; among those aware of the service, this increased to 77%).

Email management practices and issues: These can act as barriers to the service. While the auto subscription process for small businesses (where a valid email address is available) has been an effective strategy to increase the exposure of the service, some general email related issues (including volume and email filters) were raised as a potential barrier to awareness and use of the Small business newsroom service (both in previous years, and in the 2017 qualitative research).

The use of email filters and a reluctance to open emails from unknown senders, coupled with the volume of email respondents received on a day to day basis, appear to contribute to a lack of awareness of the service.

While tax practitioner subscribers reported receiving significantly higher volumes of email compared to small business respondents, feedback as to how they were coping with the volume varied:

- Small business respondents were evenly split, with one third indicating that their email volume was manageable, one third neither agreeing nor disagreeing and a third indicating that they did find it hard to cope.
- Tax practitioner subscribers’ responses also varied, however two in five (45%) agreed that they found it hard to cope with the volume of email.

Assessment of the Small business newsroom service: Small business respondents were positive about all aspects of the service and 2017 scores were consistent with 2016 scores. Where measures were asked since 2015, the trend was either an increase in positive responses, or a static (although still positive) response.

Impact on perceptions of the ATO: The Small business newsroom service had a positive effect on users’ attitudes towards the ATO, with 61% of small business users and 46% of tax practitioner subscribers agreeing that the Small business newsroom service improved their overall impression of the ATO. Small business users of the service also had a more positive impression of the ATO than non users (61% of users compared to 48% of non users).
Small business and tax: Around two thirds of small business respondents assessed themselves as proactive in seeking out tax information (69% agreed) and as confident with their tax affairs (67%). However, just over half (55%) said they only dealt with tax matters when necessary, and 54% relied on their tax professional. Indeed 75% of small businesses surveyed used a tax practitioner (either an employee or an external tax practitioner). Just under half (48%) of small business respondents submitted their own BAS, and Small business newsroom users were significantly more likely to do so (60% submitted their own BAS, compared to 42% of non users). However, a large minority (24%) were yet to submit a BAS.
1.3 Key statistics

Statistics from the Small business newsroom and email sections of the questionnaire are summarised below.

Figure 1: Summary statistics

<table>
<thead>
<tr>
<th>Question</th>
<th>Small business</th>
<th></th>
<th></th>
<th>Tax practitioner subscribers</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>n</td>
<td>Total</td>
<td>Users</td>
<td>Non users</td>
<td>n</td>
<td>Total</td>
</tr>
<tr>
<td>Q7 / Q17 Awareness (Either email or website)</td>
<td>582</td>
<td>36%</td>
<td>-</td>
<td>-</td>
<td>108</td>
<td>84%</td>
</tr>
<tr>
<td>Q8 / Q18 Use (Either email or website)</td>
<td>582</td>
<td>26%*</td>
<td>-</td>
<td>-</td>
<td>108</td>
<td>66%</td>
</tr>
<tr>
<td>Q16 / TPQ24 Satisfaction with email (net satisfied)</td>
<td>112</td>
<td>-</td>
<td>77%</td>
<td>-</td>
<td>71</td>
<td>72%</td>
</tr>
<tr>
<td>Q18 Indicated email volume in general is a barrier to Small business newsroom use (net barrier)</td>
<td>429</td>
<td>-</td>
<td>-</td>
<td>51%</td>
<td>37</td>
<td>68%</td>
</tr>
<tr>
<td>Q17 Information for the overall service is timely (net agreement)</td>
<td>560</td>
<td>42%</td>
<td>34%</td>
<td>45%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Q17 Information helps keep up to date (net agreement)</td>
<td>561</td>
<td>76%</td>
<td>86%</td>
<td>72%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Q17 Information is easy to understand (net agreement)</td>
<td>567</td>
<td>73%</td>
<td>85%</td>
<td>69%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Q17 Easy to get more detail if wanted (net agreement)</td>
<td>562</td>
<td>72%</td>
<td>81%</td>
<td>69%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TPQ21 Has referred the service to client</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>71</td>
<td>73%</td>
</tr>
<tr>
<td>TPQ22 Likely refer clients to the service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>71</td>
<td>89%</td>
</tr>
<tr>
<td>TPQ26 Believe clients have too many emails (net agreement)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>101</td>
<td>57%</td>
</tr>
</tbody>
</table>

Notes: *" indicates that the question was not applicable for that cell; Green filled cells denote significantly higher scores compared to the other subgroup (e.g. small business users versus non users, or tax agents compared to BAS agents); * 76% of those who aware

As can be seen in the table above, there were few statistically significant differences between:

- Small businesses that used the Small business newsroom service and those that did not.
- Tax agents and BAS agents (although this may be due to the small sample of tax practitioner subscribers).
Part 2
Key insights and recommendations
2 Key insights and recommendations

How to read the key insights and recommendations: Throughout this section, teal sub headings are used to indicate commentary relating to small business respondents and purple headings indicate commentary relating to tax practitioner subscribers.

2.1.1 Small businesses and the newsroom

Small business awareness of the service

Small business subscriber list: Awareness was high among small businesses sourced from the ATO subscriber list (70% were aware of the service), and very high among self-subscribers (84% were aware of the service, which is comparable to 2016 findings). Awareness was lower among auto-subscribed (47%).

Small business external panel: Given that around one third of all small businesses were subscribed to the ATO small business newsroom service at the time of the research, it was assumed that approximately one third of respondents from the small business panel would be subscribed. One quarter (26%) of the total external panel were aware of the service. This equates to around 78% of those subscribed being aware of the service, using the above assumption.

Level of awareness associated with use

The majority of small businesses who were aware of the small business newsroom service used the service (76% of those aware of the service used it).

Service is valued

The small business newsroom service provides useful information to small business users, and the majority of users valued the service in its current form.

Small business respondents (both users and non users) were asked about the likelihood they would use a number of features if they were introduced to the newsroom. There was no strong demand for any of the potential features suggested in the online survey.

The lack of interest in these new features particularly among users of the service indicates no clear interest in change to the service.

Recommendation 1: Maintain current format and content type

The existing format and content is rated positively, indicating that the ATO should continue with the current format and content.

---

1 Of the 1.4 million Small business newsroom subscribers at the time of the research, 98% had been auto subscribed by the ATO. This equates to the auto subscription process raising awareness of the service among an additional 660,000 small businesses.
Barriers to awareness

For current non users of the service, lack of awareness of the small business newsroom service was the single biggest barrier identified to use. Three main factors contributed to a lack of awareness:

- Lack of exposure, where some small businesses had simply not seen the small business newsroom service.
- A lack of interest in tax related issues (25%), and a perceived lack of relevance of newsroom information to the small business (34%). A considerable proportion said they relied on their tax professionals (54%) and some of these appeared to see little need to obtain tax related information themselves. This lack of interest resulted in relatively low levels of awareness and use of all ATO channels assessed, and relatively low levels of interest in information available.
- Email related issues which prevented or deterred the small business person from looking at the small business newsroom email:
  > Just over half (57%) of small business respondents reported that they had an automatic filter of some sort on their email account(s), that would automatically file certain emails away from their inbox. It is possible that some also had filters they were not aware of via their internet service provider\(^2\) although it is difficult to confirm this quantitatively.
  > Respondents reported treating email from unknown senders with caution (27% would delete emails from unknown senders without opening them). This was supported by the qualitative research, with some respondents even recalling a recent article (at the time of the research) in the Small business newsroom warning of fraudulent emails purporting to be from the ATO.
  > 81% of respondents would either only read the text of an email without downloading pictures from an unknown sender, or delete the email without reading it.

It is likely that these factors may have a cumulative effect on awareness and use of the service particularly among small businesses which have been auto-subscribed, as this and previous research waves have suggested lower Small business newsroom awareness in this group. The potential impact of these factors needs to be better understood.

Barriers to usage

Those aware of the small business newsroom service: Amongst those aware of the service, some barriers to use were evident.

A small proportion of those aware of the service did not use it (26%). It was difficult to discern distinctive characteristics of this group, as they consisted of only a small sample size (n = 54). However, they were far more likely than users to agree that a range of factors relating to perceived relevance and lack of ease of use acted as barriers to their use of the small business newsroom service. They were more likely than users of the service to agree with all of the following: (table over page)

---

\(^2\) This figure appears low as internet service providers (ISPs) should provide filtering software which can be installed on the computer or provide an optional filtered service available direct from the ISP according to the Communications Alliance code of conduct (found at http://www.commsalliance.com.au).
### Figure 2: Differences between small business who are aware but do not use and users small business (Barriers to use)

<table>
<thead>
<tr>
<th>Net agree a major barrier in using the small business newsroom service (score of 4-5) .....</th>
<th>Aware of service; do not use (n = 54)</th>
<th>User of service (n = 153)</th>
</tr>
</thead>
<tbody>
<tr>
<td>The articles are not relevant to my business</td>
<td>49%</td>
<td>26%</td>
</tr>
<tr>
<td>I cannot easily find the information I need</td>
<td>44%</td>
<td>19%</td>
</tr>
<tr>
<td>It is not clear what is covered in the articles</td>
<td>46%</td>
<td>22%</td>
</tr>
<tr>
<td>The articles are too complicated</td>
<td>40%</td>
<td>21%</td>
</tr>
<tr>
<td>I am not interested in the article topics</td>
<td>39%</td>
<td>20%</td>
</tr>
<tr>
<td>The email subject line does not prompt me to read the email</td>
<td>36%</td>
<td>20%</td>
</tr>
<tr>
<td>The articles lack sufficient detail</td>
<td>44%</td>
<td>17%</td>
</tr>
</tbody>
</table>

**Those not aware of the small business newsroom service:** Those who were not aware of the service prior to the survey could be divided into three broad groups (based on responses to Q15: Now that you’ve had a chance to see the Small business newsroom email service and website, and assuming that you received it, how likely are you to ever read either the email service or the website?).

- **High interest:** Those who expressed high levels of interest once they learnt of the service (rating of 4 or 5)
- **Neither likely nor unlikely:** Those who neutral as to whether they would use the service
- **Low interest:** Those who expressed low interest in the service even once they learnt of the service (rating of 1 or 2).

There were some substantial differences between those who were likely to use the service and those who were not in terms of a few demographic characteristics, and a number of attitudinal characteristics. Key differences are summarised in the following.
Figure 3: Differences between small business unaware of the service, those interested and not interested in service

<table>
<thead>
<tr>
<th></th>
<th>High interest in Small business newsroom service (n = 185)</th>
<th>Low interest in Small business newsroom service (n = 65)</th>
</tr>
</thead>
<tbody>
<tr>
<td>BAS preparation</td>
<td>More likely to prepare in-house (44%)</td>
<td>More likely to have not yet submitted a BAS (43%)</td>
</tr>
<tr>
<td>Interested in understanding business’ tax requirements and obligations better</td>
<td>More likely to agree (75%)</td>
<td>Less likely to agree (40%)</td>
</tr>
<tr>
<td>Awareness of a range of ATO services, including main website, call centre, Ask Alex and ATO app</td>
<td>More likely to be aware (10% selected none of the above)</td>
<td>Less likely to be aware (34% selected none of the above)</td>
</tr>
<tr>
<td>Aspects of the newsroom service (information is easy to understand, relevant to my business, prompts to attend to business tax affairs, is easy to use, is easy to get more detail, would help keep me up to date)</td>
<td>More likely to rate all aspects highly (e.g. The information helps me keep up to date, 89% agreed)</td>
<td>More likely to rate all aspects low (e.g. The information helps me keep up to date, 43% agreed)</td>
</tr>
</tbody>
</table>

Factors influencing satisfaction and likelihood of using the service

Multivariate analysis was used to determine two separate models. The first identified the key influences on users’ satisfaction with the service, and the second, non users’ likelihood of using the service. Essentially the same factors were important in each model, but the relative importance of individual factors varied.

The top three influences for both users and non users are listed below. These would be expected to have the greatest effect on satisfaction and/or likelihood of use, and should be considered in development of any promotional messages materials (see recommendation 2).

The top three factors influencing satisfaction or likelihood to use:

**Small business newsroom users**
- The newsroom is easy to use
- It is easy to get more detail if I want it
- The newsroom helps me with my business tax affairs

**Small business newsroom non users**
- The information is relevant to my business
- The information helps me keep up to date
- The newsroom helps me with my business tax affairs

It was clear that for the non users (who were largely unaware of the service), a belief that information that would be relevant and would directly help them in their business was critical. In contrast, among users, ease of use was a critical factor.
Impact on perceptions of the ATO

The small business newsroom service has a positive impact on small business perceptions of the ATO, regardless of whether the service was actually used or not. Over half (52%) of all small business respondents (61% users, 48% non users) said the service had improved the way they viewed the ATO’s efforts to support small business.

Users of the service had a more positive impression of the ATO than non users. Among small businesses who were unaware of the service prior to the survey, those who became interested in the service after learning about it, were also much more positive about the ATO.

Recommendation 2: Promote newsroom service

As recommended in 2016, usage rates could be improved by increasing awareness of the service among small business, as overall, once small business are aware of the service, they are likely to be interested in using it. Further, awareness of the service helps promote a positive impression of the ATO.

The ATO’s current approach of auto-subscribing small business where possible is appropriate, and should be continued. However, the ATO should also consider other opportunities to further boost usage of the service through further promotion of the Small business newsroom service.

It is evident that those most likely to be interested in the service are those with limited business experience, and those who prepare their own BAS in house.

Further, those most likely to be interested are also more likely to be aware of other ATO services such as for example, the call centre. We suggest that in promoting the small business newsroom service, the ATO investigate the feasibility of using other ATO services, such as for example, placing a message about the service on the call centre phone queue message service, and placing a message on the business portal.

Given that the newsroom is an email and internet service, online channels are appropriate means of communications (e.g. social media, communications through industry websites, local council websites, government small business websites, etc.). Additional channels could be developed through existing small business networks.

Aside from increased usage of the service, increasing awareness of the service will also have the added benefit of improving perceptions of the ATO.

Recommendation 3: Promote the ATO Small Business Newsroom sending address

Taking action on improving awareness of the sending address and advising subscribers (and potential subscribers) of the authenticity and security of the address could improve awareness and usage rates.

This could be included in the promotion of the service discussed in recommendation 2. Further, we understand that the ATO now issue an introductory email at the time of subscription, and this likely to be beneficial in addressing these issues, at least for self-subscribers, thus it is recommended to continue this.

Feedback on the presentation of the Small business newsroom email was generally very positive, we do not recommended changing the layout of the email itself.
Recommendation 4: Target market

It is evident that some non-users would be more receptive to messages about the small business newsroom service than others. While the ATO should continue to promote the service to all small business, it would be worthwhile devoting special attention to:

- New businesses
- People with limited business management experience; i.e., less than 5 years experience
- Businesses which prepare their BAS in-house

Recommendation 5: Messages to promote

Promotion of the following is most likely to attract attention and interest.

The Small business newsroom service assists small business:

- Better understand the business tax requirements and obligations
- Information is presented clearly and simply
- Links to sources of additional information are provided if required

2.1.2 Tax practitioner subscribers and the newsroom

High awareness

There was high awareness among all tax practitioner subscribers of the small business newsroom service, although BAS agents were significantly more likely to be aware of the newsroom service than were tax agents (96% compared with 75% respectively).

This is representative of tax practitioners who are subscribed to the service and awareness would be expected to be lower among the general population of tax practitioners.

Level of awareness associated with use

The majority of tax practitioner subscribers who were aware of the small business newsroom service use the service. Over half (58%) of all tax practitioners surveyed use the email service, and two thirds (66%) use either the email service and/or the web service.

Service is valued

The majority of tax practitioner subscribers (79%) found the service a useful source of information in their own practice, and 82% agreed that it was important for the ATO to provide small businesses with this type of information. Further, the majority agreed that the service was a good way for the ATO to give information to small business (80%), and that it was easy for small business to understand (65%)
**Use of service with small business clients**

Despite the positive response to the small business newsroom service, and a belief that it was a valuable service for small business, tax practitioner subscribers did not make as much use of the small business newsroom service as they could. Thus, among those who said they used the small business newsroom service, a greater proportion of tax practitioners said they would discuss articles with client or send them information from the service than had actually done so.

- 41% said they had sent relevant articles to clients although 61% said they would do so in future
- 21% said they had would send the entire email to clients although 31% said they would do so in future.

Based on responses in the qualitative research, this disconnect largely appeared to be because it simply had not occurred to tax practitioner subscribers to make use of the small business newsroom in this way.

**Recommendation 7: tax practitioner subscribers could be encouraged to promote the service**

As subscribed tax practitioner response to the service was positive, it is likely that tax practitioners may represent a valuable channel for promoting the service to small businesses.

This could be facilitated through existing ATO channels (e.g. various consultation forums between the ATO and tax practitioners, etc.), via industry bodies and other appropriate networks.

However, it would be important to develop some compelling sales messages for tax professionals in order to encourage usage and promotion of the service to their clients. Such messages could include:

- It can act as a prompt for the client to consider tax related issues
- It is easy information for the client to understand
Part 3

Introduction

3.1 Background
3.2 Research in previous years
3.3 Current research
3.4 Research objectives
3 Introduction

3.1 Background

The ATO commissioned ChantLink in February 2017 to continue tracking research aimed at increasing the ATO’s understanding of the small business experience of the Small business newsroom email service and the associated Small business newsroom website. A tax practitioner component was introduced to help understand tax practitioners’ response to the service.

The ATO’s Small business newsroom is part of the ato.gov.au website, and provides tax and superannuation information and news in an easily accessible and contemporary format to Australian small businesses. While the site is designed to be accessed via links in a direct email, the site may also be accessed via various other ATO channels, including the ATO website.

3.2 Research in previous years

The ATO has conducted research into the Small business newsroom service previously:

- In 2015, research was conducted by the ATO Corporate Research Centre. At that stage the Small business newsroom distribution list was predominantly self subscribed small businesses. The research approach used a combination of qualitative research and an online survey.

- ChantLink was commissioned in 2016 to conduct further research, comprising both qualitative and quantitative research stages. The qualitative research sample comprised mainly Small business newsroom subscribers, although some non-subscribers were included. While it was possible to make some comparisons to the 2015 quantitative research, there were some differences in the quantitative approach in 2016:
  - **Sample frame**: The structure of the sample frame between the 2015 and the 2016 research. The 2015 sample frame was primarily self-subscribers, whereas in 2016 the ATO’s distribution list had been expanded via an auto subscription process, and the sample frame thus included a combination of self-subscribers and those who had been auto-subscribed. Awareness and usage of the Small business newsroom service was higher among self-subscribers than auto-subscribers.
  - **Questionnaire**: While some questions from the previous year’s questionnaire were retained, a number of changes were made to the questionnaire in 2016, with new questions introduced and respondents prompted by visual images of the service to better determine levels of awareness.
3.3 Current research

The research conducted in 2017, was designed to track usage of and attitudes towards the small business newsroom service among small business, and to further explore drivers of those attitudes.

In addition, there was a focus on understanding the relationship between small business and their tax practitioners, both from the perspective of small business, and tax practitioners who are subscribed to the service. Both qualitative and quantitative research was conducted.

Where possible, comparisons to the 2016 quantitative research have been made in this report. There were some differences in the quantitative approach in 2017:

**Small business sample frame:** The sample frame used for small business was different from previous years. In 2017, two sample frames were used:

- A mix of self-subscribed and auto-subscribed small businesses from the small business newsroom subscriber list.
- An external research panel of small businesses. It was anticipated that those sourced via the external panel would comprise a mix of both subscribers and non-subscribers, although their subscription status could not be accurately determined. Previous qualitative research has indicated that not all auto-subscribers are aware of the Small business newsroom service. For this reason, it was hypothesised that the external panel's responses would be comparable to auto-subscribers responses, and thus give a more representative measure of newsroom awareness across the small business population. Thus while it was anticipated that the inclusion of the external panel sample would lower the proportion of the small business sample who were aware of the service and used it, this would in fact be more representative of the overall subscriber base

- An opt in group of subscribers who had voluntarily opted in to participate in the research after a Small business newsroom article

- The annual turnover threshold amount was updated to reflect the new $10 million threshold for small business (up from $2 million).

**Tax practitioner sample frame:** Tax practitioner subscribers were included for the first time. The sample frame used was tax practitioners who subscribed to the Small business newsroom service, and was evenly split between tax agents and BAS agents.

**Small business questionnaire:** While as many questions as possible were retained from 2016 in order to allow tracking of responses, a number of changes were made to the questionnaire in 2017. In particular, some questions from 2016 were removed to allow the introduction of some new questions, particularly in relation to the use of and management of email.

**Tax practitioner questionnaire:** Questions relating to awareness and usage of the Small business newsroom service were kept as similar as possible to those asked of small business respondents. However, many questions were of necessity different, as they related to the way tax practitioners communicated with their clients, and their perceptions of the small business newsroom service as a tool to assist clients, and to assist them in their dealings with clients.
3.4 Research objectives

The overall aims for this project were to:

1. Track and increase the ATO’s understanding of small businesses’ experience with and expectations of the Small business newsroom email service and the associated Small business newsroom website.

2. Build the ATO’s understanding of the small business relationship with their tax practitioner and how the Small business newsroom service may influence this.

3. Understand if and how tax practitioners use the Small business newsroom service, and the role the service does or could play in tax practitioners’ provision of information to their small business clients.
Part 4
Research approach

4.1  Quantitative sample composition and response statistics
4.2  Interpreting the charts
4 Research approach

The research approach involved both qualitative and quantitative data collection methods, and focused on:

- **Small businesses** (with an annual turnover of less than $10 million), including both Small business newsroom subscribers and non-subscribers.
- **Tax practitioners** who subscribed to the service.

The qualitative phase was used to explore:

- Awareness, use and perceptions of the Small business newsroom service
- Business and financial information needs
- Tax practitioners’ relationship and interactions with their small business clients

These findings were then used to inform the questionnaire design for the quantitative phase.

In addition to measuring awareness and perceptions of the Small business newsroom service which were assessed in the 2016 research, in 2017 the quantitative phase also covered:

- Management of email
- Tax practitioners’ relationship and communication with clients
- Likelihood of tax practitioners referring the Small business newsroom service onto their clients.

This report includes findings primarily from the quantitative research phase, but includes insights and quotes from the qualitative phase where appropriate.

The research approach is discussed in more detail in Appendix 8.1, however the response statistics, sample composition and how to read the charts are included in brief, below.

4.1 Quantitative sample composition and response statistics

In 2017 the sample frame included both small business respondents and tax practitioners. See section 3.3 for how the sample compared to previous years.

Previous qualitative research has indicated that not all auto-subscribers are aware of the Small business newsroom

The main focus of the analysis is based on users versus non users, as all small business respondents could be classified as users or non users of the service, but only a relatively small number of small business respondents could be definitively classified as self-subscribed or auto-subscribed. Where differences between subscribers and non-subscribers could be identified, this has been noted throughout the report.

Response rates for 2017 are shown in the following table.

The overall response rate for the ATO subscriber list was lower than that achieved in the 2016 research (which had a response rate of 7%). This is likely because the 2016 sample frame had a larger proportion of self-subscribers, who were more likely to respond to the survey. In 2016, the response rates were approximately 9% of self-subscribers, and 1.5% of auto-subscribers – similar to the response rate achieved this year.
Figure 4: Response statistics.

<table>
<thead>
<tr>
<th>Sample Frame</th>
<th>n</th>
<th>Response rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Small business: Subscriber List</td>
<td>5,959</td>
<td>125</td>
</tr>
<tr>
<td>Small business: External Panel</td>
<td>N/A</td>
<td>457</td>
</tr>
<tr>
<td>Tax practitioner: Subscriber List</td>
<td>3,101</td>
<td>108</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>690</strong></td>
</tr>
</tbody>
</table>

The final breakdown of auto-subscribed, self-subscribers and opt in respondents are summarised below (see Appendix 8.1 for a full explanation of these categories).

Figure 5: Small business ATO list breakdown summary

<table>
<thead>
<tr>
<th></th>
<th>n</th>
<th>Small business list (%)</th>
<th>Total small business sample (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auto-subscribed</td>
<td>43</td>
<td>34%</td>
<td>7%</td>
</tr>
<tr>
<td>Self-subscriber</td>
<td>76</td>
<td>61%</td>
<td>13%</td>
</tr>
<tr>
<td>Opt in&lt;sup&gt;3&lt;/sup&gt;</td>
<td>6</td>
<td>5%</td>
<td>1%</td>
</tr>
<tr>
<td><strong>Total small business list</strong></td>
<td>125</td>
<td>100%</td>
<td>21%</td>
</tr>
<tr>
<td><strong>Total small business sample</strong></td>
<td>582</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The median time taken to complete the survey was 10 minutes. The questionnaire is shown in Section 8.3 *Questionnaire* of this report.

<sup>3</sup> It was not known whether opt in small business respondents were self-subscribers or auto-subscribed.
4.2 Interpreting the charts

Small business and tax practitioner subscribers’ charts are presented as follows:

- Small business: Comparisons between the Small business newsroom users and non users (as per Q8) have been shown instead (where applicable).
- Tax practitioner subscribers’ charts show comparisons between tax agents and BAS agents.

Throughout the report, the following colouring conventions have been used:

**Figure 6: Chart legend**

<table>
<thead>
<tr>
<th>Simple bar charts:</th>
<th>Data series colour</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total small business sample</td>
<td>Black</td>
</tr>
<tr>
<td>Small business newsroom users</td>
<td>Grey</td>
</tr>
<tr>
<td>Small business newsroom non users</td>
<td>Purple</td>
</tr>
<tr>
<td>Total tax practitioner sample</td>
<td>Yellow</td>
</tr>
<tr>
<td>Tax agents</td>
<td>Orange</td>
</tr>
<tr>
<td>BAS agents</td>
<td>Green</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Stacked bar charts for Likert scales (i.e. 1-5 scores)</th>
<th>Data series colour</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very high / major barrier (5)</td>
<td>Red</td>
</tr>
<tr>
<td>4</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

Statistically significant differences are highlighted in charts via red (denoting significantly lower) or green (denoting significantly higher).

Note that comparisons between subgroups (e.g. users versus non users, age, etc.) have only been made where a statistical difference was observed. If no comment is shown, there was no difference. This also applies to comparisons between the 2016 and 2017 research findings.
Part 5
Main findings: Small business

5.1 About the small business quantitative sample
5.2 Awareness of the Small business newsroom service
5.3 Using the Small business newsroom service
5.4 Using the Small business newsroom from mobile devices
5.5 Overall perception of the newsroom service
5.6 Barriers to use
5.7 Suggestions and potential improvements
5.8 Impact on perceptions of the ATO
5 Main findings: Small business newsroom service

A key objective of the research was to understand small business subscribers’ experience of the Small business newsroom service.

5.1 About the small business quantitative sample

Despite the changes to the sample frame discussed in section 8.1.2, the small business sample composition in terms of demographics was similar to that of the 2016 research.

Q1. Which of the following best describes you?

Q1 Respondent’s role

This question remained largely unchanged since its introduction in 2015.

The majority of the sample were small business owners, although some employees and business managers also participated. As a result of this skew towards business owners (reflecting the size of many of the business who participated), it is not surprising that no differences between users and non users were observed.
State

Respondents were asked to provide the postcode of their main business address, and this was used to determine which state the business was based in, and whether it was metropolitan or regional.

While there was some slight variation between ABS data and users and non users by state, these differences were minimal and not statistically difference, thus it can be inferred that the sample was a good fit with the overall small business population.

Region

There was a significant increase in the proportion of the 2017 sample who were based in metropolitan areas (from 64% in 2016 to 77% in 2017, not shown on chart).
5.2 Awareness of the Small business newsroom service

Q7 Which of the following sources of tax or super information are you aware of? (Multiple response, pictorial cues provided)

![Bar chart showing awareness of different sources]

Respondents were asked about their awareness of a number of different sources of government information. Images of the information sources were used to prompt respondent’s recollection. The above chart shows the findings for the total sample (as it is not relevant to split awareness by service use).

**Overall awareness**: Overall small business respondents were most likely to be aware of the main ATO website, followed by the call centre and www.business.gov.au.

While small business respondents’ awareness of the Small business newsroom service was significantly lower in 2017 (36% were aware of either the website or email service compared to 76% in 2016, not shown in chart), this is as expected, due to:

- The inclusion of the external panel, many of whom were unlikely to be subscribers, and thus, as anticipated, had lower awareness of the service (see table over page)
- The smaller proportion of self-subscribers in the sample in 2017 compared to 2016 (self-subscribers continued to be significantly more likely to be aware of the service compared to auto-subscribed, see table over page).

Interestingly, as discussed in the subgroup analysis (shown over page), the main difference between small business respondents sourced from the ATO’s list of subscribers and the external panel was that those from the ATO’s subscriber list were significantly more likely to be aware of the online channels discussed above.
Differences between subgroups:

- Small business respondents sourced from the ATO’s subscriber list, and self-subscribers in particular, were significantly more likely to be aware of the Small business newsroom service (i.e. either the email or website) (see table below).

<table>
<thead>
<tr>
<th>Q7 Awareness of the service overall by subscription status &amp; sample frame (%)</th>
<th>Total</th>
<th>Auto subscribed</th>
<th>Self subscriber</th>
<th>ATO subscriber list</th>
<th>External panel</th>
</tr>
</thead>
<tbody>
<tr>
<td>Small business newsroom email</td>
<td>64</td>
<td>47</td>
<td>84</td>
<td>70</td>
<td>26</td>
</tr>
<tr>
<td>Sample size (n)</td>
<td>119</td>
<td>43^4</td>
<td>76</td>
<td>125</td>
<td>457</td>
</tr>
</tbody>
</table>

- Small business respondents sourced from the ATO’s subscriber list, and self-subscribers in particular, were significantly more likely to be aware of the range of online / internet based services assessed (see table below).

<table>
<thead>
<tr>
<th>Q7 Awareness of online channels by subscription status &amp; sample frame (%)</th>
<th>Total</th>
<th>Auto subscribed</th>
<th>Self subscriber</th>
<th>ATO subscriber list</th>
<th>External panel</th>
</tr>
</thead>
<tbody>
<tr>
<td>Small business newsroom email</td>
<td>64</td>
<td>42</td>
<td>76</td>
<td>62</td>
<td>15</td>
</tr>
<tr>
<td>Small business newsroom website</td>
<td>45</td>
<td>21</td>
<td>59</td>
<td>45</td>
<td>21</td>
</tr>
<tr>
<td>Main ATO website</td>
<td>87</td>
<td>77</td>
<td>92</td>
<td>86</td>
<td>68</td>
</tr>
<tr>
<td>ATO App</td>
<td>14</td>
<td>5</td>
<td>20</td>
<td>14</td>
<td>20</td>
</tr>
<tr>
<td>ATO call centre</td>
<td>60</td>
<td>49</td>
<td>66</td>
<td>60</td>
<td>48</td>
</tr>
<tr>
<td>Ask Alex</td>
<td>37</td>
<td>19</td>
<td>47</td>
<td>36</td>
<td>16</td>
</tr>
<tr>
<td><a href="http://www.business.gov.au">www.business.gov.au</a></td>
<td>43</td>
<td>30</td>
<td>50</td>
<td>44</td>
<td>41</td>
</tr>
<tr>
<td>Sample size (n)</td>
<td>119</td>
<td>43^4</td>
<td>76</td>
<td>125</td>
<td>457</td>
</tr>
</tbody>
</table>

- Only 6% of non users were aware of the small business newsroom email and 9% were aware of the website. This indicates that the majority of non users are not rejecting the small business newsroom service as an information source, but rather that they simply are not aware that it is available. Non users were also less aware of all services assessed. Their level of awareness of the small business newsroom was lower than that of any other service.

<table>
<thead>
<tr>
<th>Q7 Awareness by user or non user of small business newsroom service (%)</th>
<th>Total</th>
<th>User</th>
<th>Non user</th>
</tr>
</thead>
<tbody>
<tr>
<td>Small business newsroom email</td>
<td>148</td>
<td>81</td>
<td>6</td>
</tr>
<tr>
<td>Small business newsroom website</td>
<td>152</td>
<td>73</td>
<td>9</td>
</tr>
<tr>
<td>Main ATO website</td>
<td>419</td>
<td>82</td>
<td>69</td>
</tr>
<tr>
<td>ATO App</td>
<td>107</td>
<td>30</td>
<td>14</td>
</tr>
<tr>
<td>ATO call centre</td>
<td>295</td>
<td>66</td>
<td>45</td>
</tr>
<tr>
<td>Ask Alex</td>
<td>116</td>
<td>37</td>
<td>14</td>
</tr>
<tr>
<td><a href="http://www.business.gov.au">www.business.gov.au</a></td>
<td>244</td>
<td>52</td>
<td>38</td>
</tr>
<tr>
<td>Sample size (n)</td>
<td>582</td>
<td>153</td>
<td>429</td>
</tr>
</tbody>
</table>

^4 While it appears large, this difference between auto-subscribed and self-subscribers should be treated with caution due to the small sample size of the auto-subscribed small business respondents (n=43). With such a small sample, the sample error rate would be ±20%. Thus the awareness of the Small business newsroom email among the auto-subscribed could be as low as 27% or as high as 67%. This calculation is based on the AMSRS Essential Statistics Toolbox, available at www.amrs.com.au.
5.3 Using the Small business newsroom service

5.3.1 Reading and using the Small business newsroom service

Respondents were asked whether they used each source of government information they said they were aware of in Q7. Again, images were used to prompt respondent’s recollection. This question was not asked in 2015.

Q8 Which of these have you read or used? (Multiple response, pictorial prompts provided)

% of small business aware of the service compared to total small business sample

As in 2016, small business respondents, if aware of the service, continued to be likely to read the email or website

Key findings:

► Use by small business respondents continued to be high where they were aware of the newsroom, with just over three quarters of those who were aware of the Small business newsroom email also reading it.

► 26% of the total small business sample used either the email service or web service.

► Small business respondents who were aware of the newsroom also appeared to be more aware of other ATO offerings, particularly other online services.

► While the proportion of the total small business sample who used either the email service or the website decreased to 26% in 2017 from 67% in 2016, this was expected due to the different sample frame (see Section 5.2).

► While there was a statistically significant decrease in the proportion of small business respondents who used the website in 2017 from 2016, we do not believe this is a cause for concern given that:
  > The service is designed such that the email component is the main focus
  > Qualitative research indicated that many respondents were not aware when they clicked on the 'read more’ link in the email that they had moved to the website service.
Differences between subgroups: The following subgroups were significantly less likely to use the email or web service:

- **Auto-subscribed** (63% of auto-subscribed did not use the email or web service, compared to 37% of self-subscribers)\(^5\)
- Respondents sourced from the **external panel** (82% used neither, compared to 18% of small business respondents from the ATO’s subscriber list).

External panel respondents were also more likely to say they didn’t use any of the above services. This suggests a higher level of usage across all the services by respondents sourced from the ATO’s list of subscribers and self-subscribers, but it was not possible to detect any pattern of higher usage of specific services.

5.3.2 Reading and using the Small business newsroom email

Small business questions

**Q9A** Which of the following describes what you typically do when you first receive the newsroom email? And **Q9B** … and what would you do next? (Multiple response)

<table>
<thead>
<tr>
<th>First action</th>
<th>Second action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percentage</td>
<td></td>
</tr>
<tr>
<td>Click on email &amp; scan articles</td>
<td>65</td>
</tr>
<tr>
<td>Check email subject line to decide whether to read the email</td>
<td>37</td>
</tr>
<tr>
<td>Leave to view at a later stage</td>
<td>13</td>
</tr>
<tr>
<td>Delete without reading</td>
<td>0</td>
</tr>
<tr>
<td>Click articles of interest to read in more detail</td>
<td>79</td>
</tr>
<tr>
<td>Use email as a prompt to act on things like lodgement deadlines</td>
<td>27</td>
</tr>
<tr>
<td>Read and file for future reference</td>
<td>25</td>
</tr>
<tr>
<td>Note articles of interest to discuss with my tax professional</td>
<td>19</td>
</tr>
<tr>
<td>Read and delete</td>
<td>19</td>
</tr>
<tr>
<td>Other, please specify</td>
<td>2</td>
</tr>
</tbody>
</table>

Base: Small business respondents who use the Small business newsroom email (Q8)

Small business respondents who used the Small business newsroom email service were asked how they typically used it (their first action and second action).

2017 respondents’ actions were very similar to those reported in 2016:

- Respondents were most likely to scan articles (65%) …
- Then read those articles that were of interest in more detail. Not all followed this process, as some used the email subject line to determine what to read or simply left the email to read for later.

Note that no small business respondents said they deleted the email without first reading it.

---

\(^5\) This difference between auto-subscribed and the external panel should be treated with caution due to the small sample size of the auto-subscribed small business respondents (n=43). With such a small sample, the sample error rate would be ± 20%. Thus proportion of users among the auto-subscribed could be as low as 43% or as high as 83%). This is based on the AMSRS Essential Statistics Toolbox, available at [www.amsrs.com.au](http://www.amsrs.com.au).
Q10 Thinking about the ATO’s Small business newsroom email service, please tell us how much you agree or disagree with the following statements …

The Small business newsroom email was used as a prompt to check out news, and it was easy to understand

Respondents were asked to give a score out of 5 to indicate their level of agreement with six statements about aspects of the Small business newsroom emails. Most measures have been asked since 2015.

Key findings:

- Users were largely positive about the email service, with very few disagreeing with any of the statements (no more than 7% gave a score of 1 or 2 for any of the measures)
- Overall respondents’ assessment of the email service (i.e. the net agreement scores) were similar to responses in previous years.
5.4 Using the Small business newsroom service from mobile devices

Q11. What device/s do you use to access the newsroom email service and/or newsroom website? (Multiple response)

Key findings:

- The majority of Small business newsroom users accessed the Small business newsroom service via a laptop and/or a desktop computer (95% of the sample used one of these devices to access the Small business newsroom email, similar to 97% in 2016), however there has been a steady decline since 2015 in the proportion who accessed the service via a desktop computer (time series not shown).

- Just over one third (34%) sometimes accessed the Small business newsroom email service using either a tablet or smartphone. This was a similar finding to 2016 (35%).

- However, very few accessed the Small business newsroom service only via a tablet or smartphone. One per cent accessed the Small business newsroom email only from a smartphone or tablet, and two per cent only accessed the website this way.
Q12 Thinking about viewing the ATO’s Small business newsroom email service using a tablet or smartphone, please tell us how much you agree or disagree

<table>
<thead>
<tr>
<th>Percentage</th>
<th>I can easily scan for items of interest(^a)</th>
<th>I can click articles of interest and read them on my mobile device</th>
<th>The newsroom email does not fit on the screen so I have to swipe left and right to see all the articles listed(^a)</th>
<th>The newsroom email is too difficult to use on my mobile device(^a)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strong agreement (5)</td>
<td>24</td>
<td>21</td>
<td>11</td>
<td>8</td>
</tr>
<tr>
<td>(4)</td>
<td>37</td>
<td>58</td>
<td>18</td>
<td>11</td>
</tr>
<tr>
<td>(3)</td>
<td>34</td>
<td>13</td>
<td>32</td>
<td>32</td>
</tr>
<tr>
<td>(2)</td>
<td>3</td>
<td>5</td>
<td>29</td>
<td>32</td>
</tr>
<tr>
<td>Strong disagreement (1)</td>
<td>3</td>
<td>3</td>
<td>11</td>
<td>18</td>
</tr>
<tr>
<td>Net agreement</td>
<td>61</td>
<td>79</td>
<td>29</td>
<td>18</td>
</tr>
</tbody>
</table>

\(^a\) Note: May not total to 100% due to rounding

Base: Those who use a tablet or smartphone

Those who had used a tablet or smartphone to access the Small business newsroom service were asked to give a score out of 5 to indicate their level of agreement with four statements about aspects of using the Small business newsroom service from a tablet or smartphone. This question was not asked in 2015.

Key findings:

- As was the case in 2016, there were no strong indications that using the service on a tablet or smartphone presented problems for respondents.
- The majority (79%) found it easy to read articles of interest, and nearly two-thirds (65%) found it easy to scan articles on their smart phone or tablet.
- Few expressed concerns about the service fitting on their device or it being difficult to use from a device.
5.5 Perceptions of the newsroom service

5.5.1 Overall perceptions

In the quantitative survey, respondents were asked a few overall questions about the service (e.g. users were asked about satisfaction with the service, non users were asked about their likelihood of using the service). The purpose of these questions was to determine how the Small business newsroom was performing.

Q15. Now that you’ve had a chance to see the Small business newsroom email service and website, how likely are you to ever read either the email service (if you receive it) or the website? / Q16. Thinking about your use of the newsroom service, how satisfied are you with the …

Respondents who had used the Small business newsroom service were asked to give a score out of 5 to indicate their level of satisfaction, and those who were yet to use it were asked about the likelihood that they would use it now that they knew of it.

Key findings:

► **Satisfaction continued to be high**: As was the case in 2016, users of the service expressed high levels of satisfaction with both the small business newsroom email and website.

► **Users and non users continued to respond favourably to the service**, although there was a significant decrease in the proportion of small business respondents previously unaware of the service (Q7) who indicated that they were likely to use the email service (51% gave a score of 4 or higher in 2017, compared to 64% in 2016, not shown). The rated likelihood of using the website stayed around the same. We believe these results are favourable given the very limited opportunity non users had to familiarise themselves with the service in order to answer this question. It is noteworthy that approximately one third neither agreed nor disagreed that they would use either the email or the website, possibly indicating that they required more information in order to decide.

As in 2016, users were favourable towards the service, while non users were neutral to favourable once they were shown the service. This suggests that changing the service’s appearance or functionality is not required, but that further promotion (i.e. alerting small business to the existence of the service and advising small business of the purpose and benefits of the service) may be of value.
5.5.2 Key factors contributing to Small business newsroom value

Q17 Based on what you have seen of the newsroom service, how much do you agree or disagree with the following statements?

Small business respondents continued to be positive about most aspects of the service

<table>
<thead>
<tr>
<th>The information is timely*</th>
<th>The information helps me keep up to date^</th>
<th>The information is easy to understand</th>
<th>It is easy to get more detail if I want it^</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Very high (5)</strong></td>
<td><strong>49</strong>/47/44/42/48</td>
<td><strong>49</strong>/48/50/47/44</td>
<td><strong>47</strong>/43/49/43/47</td>
</tr>
<tr>
<td>(4)</td>
<td>45/45/45/44/45</td>
<td>49/48/50/47/44</td>
<td>47/43/49/43/47</td>
</tr>
<tr>
<td>(3)</td>
<td>20/20/18/14/12</td>
<td>21/10/25/14/12</td>
<td>22/14/25/14/12</td>
</tr>
<tr>
<td>(2)</td>
<td>1/1/0</td>
<td>5/5/4</td>
<td>5/5/4</td>
</tr>
<tr>
<td>Very low (1)</td>
<td>1/1/0</td>
<td>1/1/0</td>
<td>1/1/0</td>
</tr>
<tr>
<td>Net positive</td>
<td>78/78/78/78/78</td>
<td>76/86/72/86/72</td>
<td>72/81/72/81/69</td>
</tr>
</tbody>
</table>

*Only asked of those who used the service

*Note: May not total to 100% due to rounding

Base: Total small business sample excluding DK responses

<table>
<thead>
<tr>
<th>The newsroom is easy to use</th>
<th>The newsroom helps with my business tax affairs^</th>
<th>The information is relevant</th>
<th>Prompts me to attend to business tax affairs ^</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Very high (5)</strong></td>
<td><strong>23</strong>/32/20/18/19</td>
<td><strong>19</strong>/24/17/18/17</td>
<td><strong>18</strong>/23/17/18/17</td>
</tr>
<tr>
<td>(4)</td>
<td>47/50/46/44/40</td>
<td>42/43/42/38/39</td>
<td>38/36/39/35/32</td>
</tr>
<tr>
<td>(3)</td>
<td>24/14/28/16/21</td>
<td>31/26/33/31/26</td>
<td>31/30/32/30/32</td>
</tr>
<tr>
<td>(2)</td>
<td>5/4/5/7/8</td>
<td>6/7/6/9/11</td>
<td>9/11/8/11/8</td>
</tr>
<tr>
<td>Very low (1)</td>
<td>1/0/2/0/2</td>
<td>2/0/3/4/4</td>
<td>4/1/4/1/4</td>
</tr>
</tbody>
</table>

^Note: May not total to 100% due to rounding

Base: Total small business sample excluding DK responses
Respondents were asked to give a score out of 5 to indicate their level of agreement with eight statements about possible drivers of value of the Small business newsroom service. ‘Information is timely’ was only asked of respondents who used the Small business newsroom service, and all other measures were re-worded slightly for those who were yet to use the Small business newsroom service.

Responses were consistent with 2016 results. Measures which received the highest level of agreement were:

- Information was timely (78%)
- Information was likely to keep them up to date (76%)
- The information was easy to understand (73%)

**Differences between subgroups:** Perhaps not surprisingly given their greater knowledge of the service, small business respondents who were already aware and use the service were significantly more likely to agree that:

- The information helps them keep up to date
- The information is easy to understand
- It is easy to get more detail if I want it
- The newsroom is easy to use
- The newsroom helps me with my tax affairs

**Timeliness of information:** Users were asked about the timeliness of information, first specifically about the newsroom email (Q10), and then again about the overall service (Q17). Users were significantly more positive about the overall service, and significantly more likely to be neutral about the timeliness of the email service.

<table>
<thead>
<tr>
<th></th>
<th>Assigned 3 out of 5 (neither agree nor disagree) %</th>
<th>Assigned 5 out of 5 (Strongly agree) %</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Q10. Timeliness of Small business newsroom email</strong></td>
<td>34</td>
<td>12</td>
</tr>
<tr>
<td><strong>Q17. Timeliness of Small business newsroom information service (overall)</strong></td>
<td>20</td>
<td>33</td>
</tr>
</tbody>
</table>

Reasons for this discrepancy could be:

1. Different questions: The first measure is specifically about the email which is issued at specific intervals, whereas the second is about the total service, including the web service which could be accessed at any time.

2. The qualitative research indicated that users were often uncertain about the frequency of the emails. As Q10 (timeliness of emails) did not allow don’t know responses, it is likely that respondents were more inclined to select ‘neither agree nor disagree’ than they were for Q17, which did allow for don’t know responses and was also less specific.
5.5.3 Relative importance of factors influencing value

Regression analysis\(^6\) on the value driver statements (Q17) was used to determine how these might influence Small business newsroom users’ overall satisfaction with the service and non users’ likelihood to use the service.

The ability to help small business managers and owners was of high importance to both users and non users. Ease of use (and ease of getting more detail) were important to users, while relevance and keeping up to date had more relative importance for non users.

**Small business newsroom users**

- Top 3 factors influencing satisfaction were…
  - The newsroom is easy to use
  - It is easy to get more detail if I want it
  - The newsroom helps with my business tax affairs

**Small business newsroom non users**

- Top 3 factors influencing likelihood of use were …
  - The information is relevant to my business
  - The information helps me keep up to date
  - The newsroom helps with my business tax affairs

**Small business newsroom users: Relative importance of factors influencing overall satisfaction**

(either satisfaction with email or web site)

The analysis showed a quite satisfactory model \((R^2 = 0.39)\), indicating that the model accounted for about 39% of the variation in satisfaction with the service.

<table>
<thead>
<tr>
<th>Q17a Statement</th>
<th>Relative Importance (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>The newsroom is easy to use</td>
<td>21</td>
</tr>
<tr>
<td>It is easy to get more detail if I want it</td>
<td>20</td>
</tr>
<tr>
<td>The newsroom helps me with my business tax affairs</td>
<td>19</td>
</tr>
<tr>
<td>The information is timely</td>
<td>15</td>
</tr>
<tr>
<td>The information helps me keep up to date</td>
<td>12</td>
</tr>
<tr>
<td>The information is easy to understand</td>
<td>8</td>
</tr>
<tr>
<td>The email service prompts me to attend to my business tax affairs</td>
<td>3</td>
</tr>
<tr>
<td>The information is relevant to my business</td>
<td>3</td>
</tr>
<tr>
<td>R-Squared (%)</td>
<td>39</td>
</tr>
</tbody>
</table>

Note: Teal bars are for illustrative purposes and denote strength of relative importance and not statistical significance.

**Non users of service: Relative importance of factors influencing Likelihood of use**

(either likelihood to use email or web site)

The analysis showed a satisfactory model \((R^2 = 0.44)\), indicating that the model accounted for about 44% of the variation in the likelihood to use the service.

<table>
<thead>
<tr>
<th>Q17a Statement</th>
<th>Relative Importance (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>The information is relevant to my business</td>
<td>21</td>
</tr>
<tr>
<td>The information helps me keep up to date</td>
<td>16</td>
</tr>
<tr>
<td>The newsroom helps me with my business tax affairs</td>
<td>16</td>
</tr>
<tr>
<td>The email service prompts me to attend to my business tax affairs</td>
<td>16</td>
</tr>
<tr>
<td>The newsroom is easy to use</td>
<td>13</td>
</tr>
<tr>
<td>The information is easy to understand</td>
<td>12</td>
</tr>
<tr>
<td>It is easy to get more detail if I want it</td>
<td>7</td>
</tr>
<tr>
<td>R-Squared (%)</td>
<td>44</td>
</tr>
</tbody>
</table>

Note: Charcoal bars are for illustrative purposes and denote strength of relative importance and not statistical significance.

\(^6\) Relative importance analysis (a form of regression analysis, similar to Shapley importance and Kruskal importance) was conducted using Q software.
Q18 How much of a barrier are each of the following to you in using the newsroom service?

Respondents were asked about barriers to Small business newsroom service use in 2017 and 2016 (this question was not asked in 2015). They were asked to give a score out of 5 to show how much of a barrier each measure was, where 1 signified no barrier, and 5 signified a major barrier. It is important to note that while 3 represents the mid point (shown in grey), there is no true 'neutral' response to this question; only an increase in the level of barrier to use.

There were no major barriers. The volume of general emails was identified as the largest barrier with one in five respondents indicating that this was a major barrier to using the Small business newsroom service (i.e. assigning a score of 5). This was supported by the qualitative respondents, who indicated that lack of time and volume of general emails made it difficult for them to find time to attend to the Small business newsroom emails. However, further analysis indicates this is in fact unlikely to represent a major barrier. See Section 5.9 for a more detailed discussion of this issue.
Differences between subgroups: The following significant differences were observed:

- **Service use:** Small business newsroom users were significantly more likely to reject these factors as barriers (i.e. they were more likely to assign a score of 1 indicating not a barrier at all) compared to non users of the service. Approximately one third of non users nominated each potential barrier as a large barrier, (with the exception of ‘too many emails’ where almost half nominated that as a barrier). This indicates that a key barrier to usage (other than lack of awareness of the service) is a lack of understanding of what the service provides, and how it might benefit small business.

- **Role:** Employees were significantly more likely to indicate that the following were large barriers (i.e. assigned a score of 4 or higher):
  > Not interested in article topics (46% compared to 26% of business owners)
  > Articles are too complicated (24% compared to 11% of business owners)

- **Age:** Younger respondents (those 40 years and under) were significantly more likely to indicate that the following were barriers (i.e. gave a score of 4 or higher):
  > Subject line failing to prompt them to read the email (42% compared to 17% of those over 40 years)
  > Being unclear of what is covered in the articles (46% compared to 25% of those over 40 years)
  > Lack of interest in article topics (48% compared to 21% of those over 40 years)
  > Inability to find the information needed (45% compared to 25% of those over 40 years)

And older respondents (i.e. those over 40 years) were significantly more likely to nominate receiving too many emails as not a barrier (41% assigned a score of 2 or less, compared to only 18% of those 40 years and under).

- **Sample (ATO subscriber list / external panel):** Respondents from the ATO subscriber list were more likely to not find these factors barriers (i.e. by selecting 1), however we note that a much larger proportion of the ATO subscriber list were Small business newsroom users, and thus this might be a reflection of their Small business newsroom usage.
  > Subject line failing to prompt them to read the email (33% not a barrier compared to 14% of the external panel)
  > Being unclear of what is covered in the articles (29% not a barrier compared to 12% of the external panel)
  > Inability to find the information needed (30% not a barrier compared to 13% of the external panel).

- **Differences between 2017 and 2016:** Responses among users in 2017 were very similar to responses in 2016. Across the total sample, a larger proportion of respondents in 2017 agreed that each of the potential barriers was indeed a barrier to usage. However, this difference could be attributed to the larger proportion of non-users in the 2017 sample.
Barriers to service use: Qualitative explanation

During the qualitative research stage participants discussed why they either did not use the Small business newsroom service, or did not use it more. All participants were subscribers. Some comments from the qualitative stage are included here to help illustrate the quantitative findings.

The main barrier to use was a lack of awareness (subscribers may not have noticed the email, or it may have been misfiled, blocked or moved via an automatic filter, see Section 6).

“I’ve never heard of it. I’ve never received anything like that. It could be because my ex-bookkeeper deleted everything she thought wasn’t important … I’d never seen a Small Business thing until the recruiter sent the email … I checked my junk email & there was nothing there. Possibly the old bookkeeper has blocked that email … no one has ever told me about it.” (Small business, subscriber)

“If they don’t have any articles that are relevant to me. As I said, I don’t really notice that it comes each month. Maybe it went straight into my ‘clutter’ boxes.” (Small business, subscriber)

A number failed to recognise the email as being a legitimate ATO email (and this was investigated quantitatively, see section 5.9.3)

“This email [i.e. the Small business newsroom email] doesn’t look like the one I get from the ATO about my online statement.” (Small business, subscriber)

As with the quantitative research, the total volume of email received was identified as an obstacle.

“Well I have been getting them … but I have not been paying any attention to them … I get about 100 emails daily, so it’s a struggle to open the emails that seem important to me.” (Small business, subscriber)

“We get bombarded with all those sorts of newsy emails.” (Small business, subscriber)

A number had assumed that the email would not be relevant to them, either because they thought their business was too small, or because they had seen specific articles that lacked relevance to their business, and assumed that a similar lack of relevance applied to the rest of the small business email.

“I would see that backpacker tax one, and hit the delete button.” (Small business, subscriber)

“I don’t use it all … I’ve never opened any of the emails that I can remember. It’s because I didn’t think it would have any relevant information for me … it’s because my needs are so basic. But now I see it I realise that BAS is important to me, or articles about selling artists’ works would be of interest to me. And articles that go to minimising tax legally would be interesting to me.” (Small Business, subscriber)

A few also commented that the service lacked relevance because they had sufficient accounting experience and/or business experience, and thus the information was too basic. However, no significant differences were detected based on business experience in the quantitative research (but this may be due to the sample size).

“I don’t really use the email approach at all. The email is aimed at small business owners that are not accountants. In my case I know most of the stuff that would come in emails … also these emails don’t address my concerns. I’d rather go directly to the website when I need information.” (Small Business, subscriber)

It was also possible that some self-subscribers may not recognise the email due to a delay in receiving their first Small business newsroom email (although this issue was only specifically identified in the qualitative research through interviews with tax practitioners). We note that this has been corrected by the ATO at the time of writing.
5.7 Suggestions and potential improvements

Q20 If they were to be introduced, which of the following features would you read/use in the newsroom?

<table>
<thead>
<tr>
<th>Feature</th>
<th>Total Users</th>
<th>Total Non Users</th>
<th>Base: Total small business sample</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ability to choose email content</td>
<td>44</td>
<td>29</td>
<td>^ Note: May not total to 100% due to rounding</td>
</tr>
<tr>
<td>Useful tips</td>
<td>44</td>
<td>24</td>
<td></td>
</tr>
<tr>
<td>Tailored articles based on information provided</td>
<td>44</td>
<td>23</td>
<td></td>
</tr>
<tr>
<td>Help screens</td>
<td>20</td>
<td>17</td>
<td></td>
</tr>
</tbody>
</table>

In each year of the research, all small business respondents (users and non users) have been asked about their likelihood of using a number of potential enhancements to the Small business newsroom service. Over time, changes have been made to specific enhancements evaluated. Four possible enhancements were added in 2017, and 3 options retained from the previous year.

There appeared to be relatively low demand for change to the small business newsroom service. None of the new services evaluated (help screens, ability to download multiple calendar reminders, SMS alerts, live chat service) generated high interest, with few saying they would definitely use any of them.

At least two of the enhancements which generated the highest levels of interest were related to improving the perceived relevance of the service:

- Ability to choose email content
- Useful tips
- Tailored articles based on the information provided.
Users of the service were significantly more likely to say that they would definitely use these three features compared to non users. This was also the case for the ability to download multiple calendar entries (although there was less interest in this feature overall).

In 2017 small business respondents were statistically significantly less definite that they would use three of the four enhancements tested in 2016 (not shown on charts):

- An ability to choose email content (33% would definitely use in 2017, compared to 56% in 2016)
- Useful tips (30% would definitely use in 2017, compared to 58% in 2016)
- Tailored articles (28% would definitely use, compared to 54% in 2015).

However we note that the proportion who said that they may use these features increased, while those who said they would not use them did not change appreciably.

**Differences between subgroups:** In addition to the Small business newsroom user / non user differences discussed above, older small business respondents were statistically significantly less likely to use:

- SMS alerts (59% of those over 60 years would not use this feature, compared to 28% of 20-40 years)
- The ability to download multiple calendar reminders (44% of those over 60, compared to 20% of 20-40 years)
- The live chat service (39% of those over 60, compared to 9% of those between 20-40 years)
5.8 Impact on perceptions of the ATO

Q21 Thinking about the newsroom service overall, has it had an effect on the way you view the ATO’s efforts to support small business?

Respondents were asked to give a score out of 5 to indicate the effect the newsroom had on their overall impression of the ATO. This question was not asked in 2015.

Those with prior awareness of the Small business newsroom service continued to be significantly more positive about the ATO.

Q21 Thinking about the newsroom service overall, has it had an effect on the way you view the ATO’s efforts to support small business?

Prior awareness and use of the service appeared to have a positive impact on small business respondent’s perceptions of the ATO.

Those who were already aware of the Small business newsroom service (i.e. indicated awareness at Q7, but not shown on chart) continued to express a significantly more positive impression of the ATO as a result of the Small business newsroom service (60% of aware of the Small business newsroom, compared to 47% of unaware).

Results were consistent with the 2016 results.

Differences between subgroups: The only other significant differences between subgroups observed was based on role; business owners were significantly less likely to agree (i.e. give a score of 4 or 5 out of 10) compared to other roles (49% of business owners, compared to 64% of others).
5.9 Small business management of email

As the volume of email received by small business respondents had been raised as a potential barrier to awareness and use of the Small business newsroom service (both in previous research, and in the 2017 qualitative research), a section addressing this was added to both the small business and tax practitioner questionnaires.

5.9.1 Volume of email

Q4aNew - How many email accounts (i.e. email addresses) do you personally have?

The majority of small businesses had 2 or more accounts, although one third only had one account.

Q4BNEW. Taking all your email addresses into account, approximately how many emails do you receive each day? And about how many of these are business related?

Average # of emails per day:

<table>
<thead>
<tr>
<th>Total small business:</th>
<th>Total small business users:</th>
<th>Total small business non users:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business only:</td>
<td>19</td>
<td>Business only: 17</td>
</tr>
<tr>
<td>Total emails:</td>
<td>41</td>
<td>Total emails: 40</td>
</tr>
</tbody>
</table>

Small business respondents received 19 business emails per day, on average, and two thirds (68%) received less than 20 business emails per day.

No significant differences between Small business newsroom users and non users were observed, suggesting that email volume per se was not a determining factor in whether the email was read or not.
Q4INEW - How do you feel about the total amount of email you receive each day? Please tell us how much you agree or disagree with the following statement … (I find it hard to deal with the volume of email I receive)

Respondents were asked about how they felt about the volume of email received, in order to determine whether there was a correlation between those struggling with their volume of email and Small business newsroom awareness and/or use.

Small business were evenly split as to how they felt about the volume of email received, with one third (32%) agreeing that they found it hard to deal with email volume, one third (34%) neither agreeing nor disagreeing and one third disagreeing (33%).

However, there were no statistically significant differences between those who were aware of the service (Q7) and their level of agreement, nor was there any difference between those who used the service and those who did not. This suggests that although there is a tendency to blame volume of email for not noticing or reading the small business newsroom email, it is unlikely to be the primary factor.
5.9.2 Managing email

Q4DNEW - Which of the following describes what you typically do when you first look at your business email each day? (Multiple choice)

Respondents were asked how they typically actioned their email (first and second action)

Small business respondents were most likely to skim emails (either filing and deleting as required or reading some in detail), and were then most likely to action urgent email (63% of those who had not already thoroughly actioned all emails).

Q4FNew - What device(s) do you use to read your business email? (Multiple response)

Almost all respondents, used a laptop or desktop computer to monitor their email at least some of the time.

Nearly half of small business respondents only accessed their email via a laptop or desktop computer (45%).
Subgroup analysis:

Younger respondents were significantly more likely to access their email via a smartphone, while older respondents were significantly more likely to use a laptop or workstation.

<table>
<thead>
<tr>
<th>Q4FNEW by age of business respondent</th>
<th>Total</th>
<th>20 - 40</th>
<th>41 - 50</th>
<th>51 - 60</th>
<th>Over 60</th>
</tr>
</thead>
<tbody>
<tr>
<td>Smartphone</td>
<td>48</td>
<td>69</td>
<td>60</td>
<td>41</td>
<td>23</td>
</tr>
<tr>
<td>Touch screen tablet (e.g. iPad, Surface Pro, etc.)</td>
<td>25</td>
<td>25</td>
<td>27</td>
<td>28</td>
<td>20</td>
</tr>
<tr>
<td>Laptop or desktop</td>
<td>87</td>
<td>75</td>
<td>84</td>
<td>95</td>
<td>95</td>
</tr>
<tr>
<td>Sample size (n)</td>
<td>582</td>
<td>169</td>
<td>120</td>
<td>146</td>
<td>147</td>
</tr>
</tbody>
</table>

5.9.3 SPAM and unknown senders

Q4CNEW - Do you use any automatic filters on your business email account(s), not including your automatic SPAM filter? (Multiple response for small business)

As the qualitative research had indicated that some subscribers were unaware of the Small business newsroom email as a result of automatic SPAM filters, respondents were asked whether they used email filters. Just over one half of small business respondents had an automatic filter of some sort. Filters do appear to have an impact on which emails are likely to be read.

Subgroup analysis:

- **By age:** Small business respondents aged 20 to 40 years were significantly more likely to have an automatic filter (56%) compared to those over 60 years (22%); Those over 60 years were significantly more likely to say they had no filters (55%) compared to 20 to 40 year old respondents (24%)
- **By role:** Business owners were significantly more likely to say they had no filters (46%) compared to those who were employees (30%)
**Q4HNEW How do you usually manage business email from unfamiliar senders?**

Respondents were asked about their approach to managing email from unfamiliar senders.

Small business respondents were cautious with email from unfamiliar senders, with most either reading only the text or deleting the email without opening (81% of small business, not shown on chart).

While still cautious, Small business newsroom users were significantly less likely than non users to delete email from unknown senders without opening it.

**Differences between other subgroups:** A number of statistically significant differences between small business subgroups were observed:

- **Awareness of small business newsroom service:** Those who were unaware of the service were significantly more likely to delete emails from unknown senders without opening them (34% compared to only 16% of those aware of the service). This suggests that caution in relation to management of emails from unknown senders is likely to account for some of the lack of awareness of the newsroom service, particularly among auto subscribed small businesses.

- **Age:** Those over 40 years of age were significantly more likely to delete emails from unknown senders without opening them (31%) compared to younger respondents (18%)

- **Role:** Business owners were significantly more likely to delete emails from unknown senders without opening them (30%) compared to employees (17%)

Continued over page
Possible implications for the newsroom:

- **Small business newsroom email potentially treated as email from an unknown sender:** The qualitative research stage (both in 2016 and again in 2017) indicated that auto-subscribed small businesses may not recognise the ‘ATO Small Business Newsroom’ sending address, and thus treated the Small business newsroom email as they would any email from an unfamiliar sender by filtering or deleting it.

- **High proportion of the auto-subscribed unlikely to see Small business newsroom images:** As over half of small business respondents only read the text of emails, they may not be viewing the Small business newsroom in its optimum format. Indeed, depending on the email software and settings used, they may be unable to see any text at all, and may only be presented with an email similar to the image to the right.

- **Potential relationship between low awareness of newsroom and deletion of emails:** Subgroup analysis supports (but cannot prove) the hypothesis that a reason for low awareness of the service, even among subscribers, is that the Small business newsroom email is deleted without reading as the sender is not recognised.

Despite the above points, we do not recommend changing the Small business newsroom layout, as:

- 75% of small business respondents who read the email agreed that the email was easy to understand (Section 5.2.2)

- Respondents in the qualitative stage of the research were generally very complimentary regarding the email’s layout, and in particular were very positive about the images within the Small business newsroom email.

- Further, 80% of tax practitioner subscribers who read the email agreed that it was a good way for the ATO to supply information to small business, and 65% agreed that it was easy to understand (also in Section 5.2.2)
Respondents who indicated that they deleted email from unknown senders without reading it were asked why they did this. 49% of small business respondents selected more than one reason.

**Q4HANEW - And why do you delete this type of email? (Multiple response)**

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Concern about spam</th>
<th>Concern about possible viruses</th>
<th>Don’t have time to look at email from senders I don’t know</th>
<th>Not interested in email from senders I don’t know</th>
<th>Other, please specify</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total n=160</td>
<td>70</td>
<td>76</td>
<td>33</td>
<td>37</td>
<td>1</td>
</tr>
<tr>
<td>User n=20*</td>
<td>75</td>
<td>75</td>
<td>25</td>
<td>35</td>
<td>5</td>
</tr>
<tr>
<td>Non user n=140</td>
<td>69</td>
<td>76</td>
<td>34</td>
<td>37</td>
<td>1</td>
</tr>
</tbody>
</table>

Caution: Small sample size  
Base: Those who deleted email at Q4HNEW

The majority of small business respondents who delete email from unknown senders expressed concern about spam (70%) or possible viruses (76%). This was supported by the qualitative research, particularly among tax practitioner subscribers who reported small business clients contacting them about recent publicity regarding fraudulent emails purporting to be from the ATO.

**Managing email: Qualitative analysis**

Many participants were quite diligent in checking their email, and similar to the quantitative findings, checked their email fairly regularly.

“Very few emails stay in my in box. I don’t hang on to anything that I can’t pass on to someone else!” (Small business, subscriber)

“Almost all information we access here is over the Internet … we find emails are a good way to operate … I like the way they can be used for record keeping … and I’m quite good at managing my emails … I save almost all the emails I receive for future reference.” (Small business, subscriber)

A small number rejected email. In particular, some of those who were not desk bound were more likely to prefer face to face or telephone communications where possible.

“Some customers send me emails, but I don’t take any notice. I prefer to deal by phone. And I don’t like mobile phones … people expect me to carry a mobile around while I’m working … I don’t do this. If they want to contact me they should ring on our main line. And I’m not a computer guy or a text guy. I prefer to use a landline. I find all technology a real problem. I only use it when I have to.” (Small business, subscriber)

Others used email, but struggled to deal with administrative matters (particularly to do with taxation) and thus were likely to delegate these types of emails.

“At times I’m given information that I don’t understand. I’ve got to the point that I record the information that I’m given and then I go to my wife, who’s been in business longer than me, or to my father in law who is an ex Deputy Commissioner of Tax for assistance … or I go to my accountant.” (Small business, subscriber)
Many preferred to use the internet if they needed to search for information. Many stated that their business needs were stable, and thus they did not see much need for new information, nor anticipate needing email notifications of changes.

“The only issue for me is with respect to council regulations. Generally regulations don’t affect me. I don’t pay myself a wage and … where I lecture they do all the tax work. Governmental issues don’t impact on me.” (Small business, subscriber)

“When we deal with the accountant … our operation is so small that we don’t have any complicated tax issues. That is probably why [we don’t have to ask the accountant for advice].” (Small business, subscriber)

Respondents had a variety of methods of maintaining in-box order. Many claimed to delete emails which were obviously bulk emails which were sent frequently, and decisions to delete emails could be made quite quickly.

“If I get too many emails, say one or more per week from the same company, I’ll just delete it or send it to junk [mail].” (Small business, subscriber)

“What do we need it for? Why do we need to go to the newsroom to read about the ATO? We pay our tax, what more do we need?” (Small business, subscriber)
5.10 Small business and tax

Small business respondents were asked about their attitudes towards tax, whether they used a tax practitioner and who typically lodged their BAS (if required to lodge).

5.10.1 Attitudes towards taxation matters

Q6 - Please indicate the extent to which you agree or disagree with the statements, where 1 means strongly disagree and 5 means strongly agree

<table>
<thead>
<tr>
<th>Statement</th>
<th>Very high (5)</th>
<th>Very low (1)</th>
<th>Very low (1)</th>
<th>Very high (5)</th>
<th>Very high (5)</th>
<th>Very high (5)</th>
<th>Very high (5)</th>
<th>Very high (5)</th>
<th>Very high (5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proactively seeks out tax information^</td>
<td>69</td>
<td>2</td>
<td>2</td>
<td>69</td>
<td>23</td>
<td>25</td>
<td>25</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>Confident in tax affairs^</td>
<td>67</td>
<td>7</td>
<td>7</td>
<td>67</td>
<td>67</td>
<td>67</td>
<td>67</td>
<td>67</td>
<td>67</td>
</tr>
<tr>
<td>Wants to better understand tax requirements^</td>
<td>61</td>
<td>6</td>
<td>6</td>
<td>61</td>
<td>61</td>
<td>61</td>
<td>61</td>
<td>61</td>
<td>61</td>
</tr>
<tr>
<td>Deals with tax issues only when necessary^</td>
<td>58</td>
<td>3</td>
<td>3</td>
<td>58</td>
<td>58</td>
<td>58</td>
<td>58</td>
<td>58</td>
<td>58</td>
</tr>
<tr>
<td>Relies on tax professional^</td>
<td>55</td>
<td>5</td>
<td>5</td>
<td>55</td>
<td>55</td>
<td>55</td>
<td>55</td>
<td>55</td>
<td>55</td>
</tr>
<tr>
<td>Business tax matters are of low interest^</td>
<td>56</td>
<td>4</td>
<td>4</td>
<td>56</td>
<td>56</td>
<td>56</td>
<td>56</td>
<td>56</td>
<td>56</td>
</tr>
</tbody>
</table>

^ Note: May not total to 100% due to rounding

Base: Total small business sample

Small business respondents were asked about their attitudes towards taxation matters again in 2017 (these questions were first introduced in 2016).

Overall, small business respondents assessed themselves as proactive seekers of information, and confident in their tax affairs, but wanting to better understand their businesses’ tax requirements.
While most results for this question were consistent with the 2016 results, there were two significant differences to the previous year. Small business respondents were significantly more likely to agree that:

- They only dealt with tax issues when necessary (55% in 2017, compared to 36% in 2016)
- Business tax matters were of low interest (25% in 2017, compared to 9% in 2016)

Thus while small business respondents continued to agree that they proactively sought tax information and were confident with their tax affairs, engagement with the tax process appears to have decreased in 2017. This likely reflects the smaller proportion of users in the 2017 sample, as users are typically more interested in tax and business related information.

**Differences between subgroups**

- **Users compared with non users:** Users were significantly more likely than non users to disagree that:
  - They only dealt with tax issues when necessary (28% of users, compared to 15% of non users)
  - Business tax matters were of low interest (61% of users, compared to 43% of non users)

- **Age** appeared to have some impact, with younger respondents (40 years and under) being more likely to agree that:
  - They wanted to understand their tax obligations better (71%, compared to 56% of those over 40)
  - Business tax matters were of low interest to them (33% compared to 21% of those over 40)

- **Management experience:** Those with less than 6 years’ experience in managing a business being more likely to agree that they wanted to understand their tax obligations better (71% of those with less than 6 years’ experience, compared to 51% of those with more than 10 years’ experience).
5.10.2 Use of tax practitioners

**Q3BNEW - Does your business use an accountant or bookkeeper?**

(Multiple response)

Small business respondents were asked whether they used a tax practitioner. Nearly half of small business respondents indicated they used an external accountant or tax agent. One quarter (25%) said they did not use an accountant or book-keeper. The reported usage of tax agents seems low in comparison to figures reported by the Tax Practitioners Board, which indicated that 97% of business income tax returns are lodged via tax agents. However:

- The report sample is small business, while the TPB report refers to all Australian businesses
- 24% of small business respondents had not lodged a BAS (see next question) which indicates there are very small and/or new businesses within the sample.

**Subgroup analysis:** There were a number of differences between subgroups:

- **By age:** Older respondents were significantly more likely to use an external accountant or tax agent (see table below)

<table>
<thead>
<tr>
<th>Q3BNEW by age of business respondent</th>
<th>Total</th>
<th>20 – 40 (%)</th>
<th>&gt; 40 (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>External accountant / tax agent</td>
<td>41</td>
<td>32</td>
<td>51</td>
</tr>
<tr>
<td>In-house bookkeeper</td>
<td>28</td>
<td>31</td>
<td>15</td>
</tr>
<tr>
<td>External bookkeeper / BAS agent</td>
<td>95</td>
<td>32</td>
<td>12</td>
</tr>
<tr>
<td>In-house accountant</td>
<td>146</td>
<td>21</td>
<td>5</td>
</tr>
<tr>
<td>Sample size (n)</td>
<td>582</td>
<td>169</td>
<td>413</td>
</tr>
</tbody>
</table>

---

Subgroup analysis ... continued

**By role:** Business owners were significantly more likely to use an external accountant or tax agent (see table below)

<table>
<thead>
<tr>
<th>Q3BNEW by role</th>
<th>Total (%)</th>
<th>Business owner (%)</th>
<th>Other (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>External accountant / tax agent</td>
<td>45</td>
<td>48</td>
<td>34</td>
</tr>
<tr>
<td>In-house bookkeeper</td>
<td>19</td>
<td>15</td>
<td>42</td>
</tr>
<tr>
<td>External bookkeeper / BAS agent</td>
<td>18</td>
<td>15</td>
<td>29</td>
</tr>
<tr>
<td>In-house accountant</td>
<td>10</td>
<td>7</td>
<td>23</td>
</tr>
<tr>
<td>Did not use a tax practitioner</td>
<td>25</td>
<td>28</td>
<td>11</td>
</tr>
<tr>
<td>Sample size (n)</td>
<td>582</td>
<td>479</td>
<td>103</td>
</tr>
</tbody>
</table>

**By turnover:** Those with larger businesses were significantly more likely to use an external accountant or tax agent (see table below)

<table>
<thead>
<tr>
<th>Q3BNEW by business turnover</th>
<th>Total (%)</th>
<th>&lt;$75,000 (%)</th>
<th>$75,000-$2m (%)</th>
<th>$2m-$10m (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>External accountant / tax agent</td>
<td>45</td>
<td>39</td>
<td>51</td>
<td>33</td>
</tr>
<tr>
<td>In-house bookkeeper</td>
<td>19</td>
<td>12</td>
<td>24</td>
<td>58</td>
</tr>
<tr>
<td>External bookkeeper / BAS agent</td>
<td>18</td>
<td>8</td>
<td>24</td>
<td>42</td>
</tr>
<tr>
<td>In-house accountant</td>
<td>10</td>
<td>3</td>
<td>14</td>
<td>42</td>
</tr>
<tr>
<td>Did not use a tax practitioner</td>
<td>25</td>
<td>44</td>
<td>11</td>
<td>0</td>
</tr>
<tr>
<td>Sample size (n)</td>
<td>582</td>
<td>258</td>
<td>312</td>
<td>12</td>
</tr>
</tbody>
</table>
5.10.3 Lodging BAS

Q3ANEW - Who submits your Business Activity Statement (BAS)?

Small business respondents were also asked who submitted their BAS.

- Nearly half the sample (48%) submitted their own BAS.
- One quarter had not submitted a BAS. Nearly all of these (91%) had an annual turnover of less than $75,000.

Those yet to submit a BAS: Some additional analysis was carried out on small business respondents (both users and non users) who were yet to submit a BAS. While in most respects they were similar to the small business respondents in general, they were more likely to:

- Be solely responsible for taxation matters for their business (91% compared to 72% of those who submitted BAS).
- Almost all were business owners (93%).
- Tended to have smaller businesses (91% had a turnover of $75,000 or less, 81% were the sole employee and 91% were sole traders).
- Just over half (57%) did not use a tax practitioner (compared to only 16% of those who submitted BAS).
- Were more likely to be 41 years of age or older (81% compared to 68% of those who submitted BAS).

Subgroup analysis: Some statistically significant differences between subgroups were observed:

- Newsroom users: Those who used the service were significantly more likely to submit their own BAS (60%, compared to 43% of non-users). They are thus likely to have a greater need for tax related information.
- By sample frame: Small business respondents from the ATO subscriber list were more likely to submit their own BAS (60%, compared to 44% from the external panel).
- Subscription status: Self-subscribers were significantly more likely to submit their own BAS (72% compared to 35% of auto-subscribed).
Part 6
Main findings: Tax practitioner subscribers

6.1 About the tax practitioner quantitative sample
6.2 Awareness of the Small business newsroom service
6.3 Using the Small business newsroom service
6.4 Overall perception of the newsroom service
6.5 Barriers to use
6.6 Impact on perceptions of the ATO
6.7 Tax practitioners’ management of email
6.8 Servicing clients
6 Tax practitioner subscribers

In 2017 tax practitioners who subscribed to the newsroom service were surveyed for the first time. The tax practitioner questionnaire included many of the same questions asked of the small business respondents. As discussed in Section 8.1.2, there were additional tax practitioner focussed questions, including impact of the newsroom (if any) on tax practitioners’ interactions with clients.

Almost all tax practitioners were sourced from a list of registered tax practitioners from the Small business newsroom subscriber list and supplied by the ATO (n=4 tax practitioners formed part of the small business external panel, and were diverted to the tax practitioner questionnaire when they selected tax practitioner as their business type.

6.1 About the tax practitioner subscriber quantitative sample

TPQ1 - What type of practice do you work in? and TPQ2 - Which of the following best describes the position you currently occupy in your practice? (multiple response)

Tax practitioner subscribers were asked about the type of practice they worked in, and their role. These questions were then used to classify tax practitioners as either tax agents or BAS agents. Tax practitioner subscribers were evenly split between those who worked in an accounting practice (57%) and bookkeeping practices (52%) (not shown). Ultimately 56% were classified as tax agents and 44% were classified as BAS agents. This is reflective of the sample frame which was an even split of bookkeepers / BAS agents and tax agents.
Respondents were asked to provide the postcode of their main business address, and this was used to determine which state the business was based in, and whether it was metropolitan or regional.

There was a slight under representation of Victorian tax practitioners and overrepresentation of Queensland tax practitioners. However, given that this was not statistically significant at $p \geq .01$, it was determined that weighting was not necessary.

We note that the sample frame restrictions imposed by the Statistical Clearing House (SCH) resulted in a sample size that was too small to statistically assess differences between tax practitioner subgroups. However all tax practitioner charts display a comparison of tax agents to BAS agents (where the question was asked of both, and where the sample size is sufficient to do so).
6.2 Awareness of the Small business newsroom service

A key objective of the quantitative phases was to quantify the level of awareness, usage and perceived value of the Small business newsroom service, and tax practitioner subscribers’ use of the service and likelihood of referring their clients to the service.

TPQ17 - Which of the following sources of tax or super information are you aware of? (Multiple response, pictorial cues provided)

Respondents were asked about their awareness of a number of different sources of government information. Images of the information sources were used to prompt respondent’s recollection.

The majority of tax practitioner subscribers were aware of the service, with almost all (84%) being aware of either the Small business newsroom email or website (or both).

Approximately equal proportions of tax agents and BAS agents were aware of the small business newsroom website. However, BAS agents were significantly more likely to be aware of the email than tax agents (92% compared with 63% respectively).

As would be expected, there was very high awareness of the main ATO website and the tax professionals newsletter.
6.3 Using the Small business newsroom service

6.3.1 Reading and using the Small business newsroom service

TPQ18 Which of these have you read or used? (Multiple response, pictorial prompts provided)

% of tax practitioner subscribers aware of the service compared to total
tax practitioner subscriber sample

Respondents were asked whether they used each source of government information they said they were aware of in TPQ17. Images were used to prompt respondent’s recollection.

- Nearly all tax practitioner subscribers used the main ATO website and the tax professionals newsletter.
- Three quarters (77%) of those aware of the Small business newsroom email, and two thirds (63%) of those aware of the website used these services.
- Over half (58%) of all tax practitioners surveyed used the email service, and two thirds (66%) used the email service and/or website.
Which of these have you read or used? (Multiple response, pictorial prompts provided)
Comparison of BAS and Tax agents, base is those who were aware of the newsroom service

- Of those aware of the Small business newsroom email, three quarters (77%) of tax agents and BAS agents used it.
- Of those aware of the Small business newsroom website, around two thirds of tax agents (62%) and BAS agents (66%) used it.
- Across the total tax practitioner subscriber sample (i.e. regardless of their awareness), BAS agents were significantly more likely to be users of the service (i.e. used either the Small business newsroom email or the website) than tax agents (77% and 57% respectively) – not shown on graph.
6.3.2 Reading and using the Small business newsroom email

TPQ19 - Which of the following describes what you typically do when you first receive the Small business newsroom email? (Multiple response)

Just under two-thirds (63%) of tax practitioner subscribers who looked at the email scanned the articles, and none deleted the email without reading it.

TPQ21 & Q22 - Have you ever done (or would you do) any of the following? (Multiple response)

Those who used the email service were asked whether they had discussed the service with their clients, and all were asked whether they would in the future.

While only 2 in 5 had sent an article to their clients, nearly two-thirds (61%) thought that they would send an article in the future, indicating perceived relevance of topics.

As discussed in Section 6.5 it had not occurred to many respondents in the qualitative phase to discuss the service with their clients.
TPQ20 - And thinking about your use of the Small business newsroom email, how much do you agree or disagree with the following statements?

The majority of tax practitioner subscribers (79%) found the service a useful source of information. They were significantly more likely to use it themselves than they were to discuss the Small business newsroom email with clients (although almost two thirds [61%] indicated that they would or did discuss it with clients).
TPQ25 - Thinking about the ATO’s Small business newsroom (SBN) email service, please tell us how much you agree or disagree with the following statements about small business’ response to the Small business newsroom

<table>
<thead>
<tr>
<th>Statement</th>
<th>Total n=108</th>
<th>Tax agent n=60</th>
<th>BAS agent n=48</th>
<th>Tax agent n=100</th>
<th>BAS agent n=48</th>
<th>Total n=71</th>
<th>Tax agent n=34</th>
<th>BAS agent n=37</th>
</tr>
</thead>
<tbody>
<tr>
<td>The ATO should provide small business with this information</td>
<td>39</td>
<td>38</td>
<td>40</td>
<td>43</td>
<td>37</td>
<td>50</td>
<td>19</td>
<td>17</td>
</tr>
<tr>
<td>It is a good way to give information to small business</td>
<td>7</td>
<td>10</td>
<td>4</td>
<td>11</td>
<td>10</td>
<td>13</td>
<td>21</td>
<td>25</td>
</tr>
<tr>
<td>The frequency of the email is about right</td>
<td>9</td>
<td>13</td>
<td>4</td>
<td>6</td>
<td>10</td>
<td>2</td>
<td>11</td>
<td>15</td>
</tr>
<tr>
<td>The emails are timely for small business</td>
<td>1</td>
<td>2</td>
<td>0</td>
<td>3</td>
<td>5</td>
<td>0</td>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

Very low (1)                                                              27          25             29             20             18             23          10             13             6

Net positive                                                              65          52             81             60             50             73          37             40             33

Note: May not total to 100% due to rounding

Comments over page.
Tax practitioner subscribers were asked to give a score out of 5 to indicate their level of agreement with seven statements about aspects of the Small business newsroom emails

Key findings:

- Overall tax practitioner subscribers’ assessment about most aspect of the Small business email service was positive (i.e. the net agreement scores) about most aspects of the Small business newsroom email service as a service for small business

- Tax practitioner subscribers were most likely to agree that:
  - It was important for the ATO to supply small business with the type of information in the Small business newsroom email
  - It was a good way for the ATO to communicate with small business

- Tax practitioner subscribers were least likely to agree that the service would act as a prompt to small business to attend to their taxation affairs.

While the charts above appear to indicate that there were some differences between tax agents and BAS agents, the differences were not statistically significant due to the small sample sizes.
6.4 Overall perception of the newsroom service

Tax practitioner subscribers were asked a few overall questions about the service (e.g. users were asked about their satisfaction with the service, and non users were asked about their likelihood of using the service). The purpose of these questions was to determine why and how the Small business newsroom was being used by this group.

TPQ23 - Now that you’ve had a chance to see the Small business newsroom email service and website, how likely are you to ever read either the email service (if you receive it) or the website? / TPQ24 - Thinking about your use of the newsroom service, how satisfied are you with the ...

Respondents who had used the Small business newsroom service were asked to give a score out of 5 to indicate their level of satisfaction, and those who were yet to use it were asked about the likelihood that they would use it now that they knew of it.

There was a high level of satisfaction among tax practitioner subscribers who used the email service, with nearly three quarters of the sample agreeing that they were satisfied. Satisfaction with the website was lower, which was in contrast with small business users, whose satisfaction with the email and the website was about the same. This suggests the email has higher relative value for tax practitioners than the website. This is not surprising as the website is designed to present information in a simple way and could be expected to lack the detail require by tax practitioners. In the qualitative research, tax practitioners interviewed often expressed a desire for more detailed information readily available from other sites, including the main ATO website.

Those who had not used the newsroom were likely to say they would read the email once they had seen it, but were a little less likely to say they would read the website.
6.5 Barriers to use

A different approach was taken to identify barriers for tax practitioners to that taken for small business, i.e.:

- Small business were asked about barriers to their own use, tax practitioner subscribers were asked to hypothesise about likely barriers to their clients using the service.
- Tax practitioner subscribers were not shown all small business statements, and were shown one additional statement (whether clients needed this type of information).
- Tax practitioners subscribers were asked whether they agreed or disagreed with the statements, while small businesses were asked to rate how much of a barrier each statement was to their use of the newsroom.

TPQ26 Now thinking about the small business newsroom service overall, including both the email and the website, please tell us how much you agree or disagree with the following statements.
Over half of tax practitioner subscribers agreed that their clients had too many emails.

Tax practitioner did not rate any of the barriers as being significant, with agreement levels low for all other statements. The next largest perceived barriers to clients to using the newsroom were that:

- Clients do not need this type of information (23% either agreed or strongly agreed)
- Clients could not easily find the information that they need (22%).

**Barriers to service use: Qualitative explanation**

**Tax practitioner subscribers:** Similar to small business respondents, many tax practitioners interviewed were unaware of the Small business newsroom service. Of those who were aware, most had not thought to distribute or discuss newsroom articles with their clients, although many said they were likely to distribute to clients now it had been raised and they had thought about it.

“If I let my clients know about this, they would pay attention. But if the ATO just sent it [without tax agent support], they would think that it’s not related to them. But after today [now that you mention it], I’ll let them know. I have a few clients that really like to have information, and their English is good.” (Tax agent)

“Anything that could be of benefit to small business would be useful. .. if it had something like a link to R&D grant, that’s the sort of thing I would forward to clients.” (Tax agent)

Comments from tax practitioner subscribers regarding barriers to using the Small business newsroom with their clients were generally consistent with the quantitative research. Some tax practitioners were not convinced that their clients were interested in tax related information, and felt they relied on their tax agents to manage this for them.

“No [I wouldn’t tell clients to subscribe], because there isn’t much information in there [i.e. the Small business newsroom service], and it is not that relevant to individual clients anyway. There is a duplication in all the messages that the ATO send out.” (Tax agent)

“More information is not necessarily better. A lot of this information is irrelevant to most small businesses.” (BAS agent)

“I can see that the ATO are trying to improve. Whether they can do that smartly [is the question] – it’s a very large organisation that is trying to change, and it’s trying to engage with a very demanding customer, which is businesses paying tax.” (Tax agent)

“If [my] IT [client] saw this, he would just ask me for a fuel tax credit. But he doesn’t qualify for this. So it’s not simplifying, it’s adding more work.” (Tax agent)

“You expect if you subscribe you will get the most recent newsletter. If I have to wait 3 weeks before I get one, I will have forgotten what it is all about. … if people make the effort to subscribe, you want to give them something immediately.” (Tax agent)
6.6 Impact on perceptions of the ATO

TPQ27 - Thinking about the newsroom service overall, has it had an effect on the way you view the ATO’s efforts to support small business?

Respondents were asked to give a score out of 5 to indicate the effect the newsroom had on their overall impression of the ATO.

Tax practitioner subscribers’ results were consistent with small business results, with almost half (46%) agreeing that the Small business newsroom had a positive effect on their view of the ATO.
6.7 Tax practitioner subscribers’ management of email

As the sheer volume of email received by small business respondents had been raised as a potential barrier to awareness and use of the Small business newsroom service (both in previous years, and in the 2017 qualitative research), a section addressing this was added to both the small business and tax practitioner questionnaires in 2017.

6.7.1 Volume of email

**TPQ4 - How many email accounts (i.e. email addresses) do you personally have?**

![Graph showing distribution of email accounts]

- Total n=108:
  - 26 have 1 account
  - 28 have 2 accounts
  - 22 have 3 accounts
  - 10 have 4 accounts
  - 9 have 5 accounts
  - 5 have more than 5 accounts

- Tax agent n=60:
  - 32 have 1 account
  - 30 have 2 accounts
  - 25 have 3 accounts
  - 5 have 4 accounts
  - 7 have 5 accounts
  - 2 have more than 5 accounts

- BAS agent n=48:
  - 19 have 1 account
  - 25 have 2 accounts
  - 19 have 3 accounts
  - 17 have 4 accounts
  - 13 have 5 accounts
  - 8 have more than 5 accounts

*Base: Total tax practitioner sample*

**TPQ5 - Taking all your email addresses into account, approximately how many emails do you receive each day? And about how many of these are business related?**

**Average # of emails per day:**

| Total tax practitioners: Tax agents (subscribed): BAS agents (subscribed): | Business only: 32 Business only: 40 Business only: 21 |
| Total emails: 51 Total emails: 62 Total emails: 37 |

- **Business related email**
  - Total n=108:
    - < 10: 17
    - 10-19: 31
    - 20-39: 35
    - 40-59: 8
    - 60+: 9
  - Total email including business n=108:
    - < 10: 5
    - 10-19: 11
    - 20-39: 44
    - 40-59: 22
    - 60+: 19

*Base: Total tax practitioner sample*

The majority had 2 or more accounts, although one third only had one account.

Tax practitioners subscribed tended to receive more business related email than did small business respondents (see section 5.9.1 for discussion on small business).

Tax practitioners subscribed received 51 emails in total per day, on average.
TPQ12 - How do you feel about the total amount of email you receive each day? Please tell us how much you agree or disagree with the following statement … (I find it hard to deal with the volume of email I receive)

Respondents were asked about how they felt about the volume of email received, in order to determine whether there was a correlation between those struggling with their volume of email and Small business newsroom awareness and/or use.

Two in five tax practitioner subscribers agreed that they found it hard to cope with the volume of email received, and a quarter neither agreed nor disagreed.

However, as with the small business sample, there were no statistically significant differences between those who were aware of the service (Q7) and their level of agreement, nor was there any difference between those who used the service. This suggests that although there is a tendency to blame volume of email for not noticing or reading the small business newsroom email, this is unlikely to be the only cause.
6.7.2 Managing email

TPQ7 - Which of the following describes what you typically do when you first look at your business email each day? (Multiple choice)

Respondents were asked how they typically used actioned their email (their first action and second action)

Almost all tax practitioners subscribed at least skim read their emails when they came in (89%, not shown on chart). They were then most likely to action the most urgent email, leaving at least some for later action.

TPQ8 - and what would you typically do next with your business email (possibly at a later stage)? (Multiple choice)
TPQ9 - What device(s) do you use to read your business email? (Multiple response)

Almost all tax practitioner subscribers used a laptop or desktop computer at least some of the time to monitor their email. One third of tax practitioner subscribers only accessed their email via a laptop or desktop computer (36%). Tax agents were significantly more likely than BAS agents to only access their email via a laptop or desktop (47%, compared to 23% of BAS agents).

6.7.3 SPAM and unknown senders

TPQ6 - Do you use any automatic filters on your business email account(s), not including your automatic SPAM filter?

Respondents who indicated that they deleted email from unknown senders without reading it were asked why they did this. A programming error in the survey resulted in small business respondents being asked this question as a multiple response question, while tax practitioner subscribers were only shown a single response.

Close to half (42%) of tax practitioner subscribers had an automatic filter.
TPQ11 - How do you usually manage business email from unfamiliar senders?

Tax practitioner subscribers were cautious with email from unfamiliar senders, with most either reading only the text or deleting the email without opening (93% of tax practitioner respondents, not shown on chart).

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Delete without opening</th>
<th>Read text, but do not download pictures or click on links</th>
<th>File without reading</th>
<th>Would action as I would any other email</th>
<th>Other, please specify</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total n=108</td>
<td>28</td>
<td>65</td>
<td>0</td>
<td>6</td>
<td>2</td>
</tr>
<tr>
<td>Tax agent n=60</td>
<td>28</td>
<td>65</td>
<td>0</td>
<td>5</td>
<td>2</td>
</tr>
<tr>
<td>BAS agent n=48</td>
<td>27</td>
<td>65</td>
<td>0</td>
<td>6</td>
<td>2</td>
</tr>
</tbody>
</table>

Base: Total tax practitioner sample

TPQ11B - And why do you delete this type of email?

Respondents who indicated that they deleted email from unknown senders without reading it were asked why they did this. A programming error in the survey resulted in small business respondents being asked this question as a multiple response question, while tax practitioner subscribers were only shown a single response.

Over three quarters (77%) expressed concern about possible viruses.

Tax practitioner subscribers’ concern about email from unknown senders was supported by the qualitative research. In particular, a number reported that some of their clients had expressed concern about emails, including emails from the ATO that they were unfamiliar with as a result of recent publicity regarding fraudulent emails.

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Concern about spam</th>
<th>Concern about possible viruses</th>
<th>Don’t have time to look at email from senders I don’t know</th>
<th>Not interested in email from senders I don’t know</th>
<th>Other, please specify</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total n=30</td>
<td>17</td>
<td>77</td>
<td>0</td>
<td>7</td>
<td>0</td>
</tr>
<tr>
<td>Tax agent n=17*</td>
<td>18</td>
<td>82</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>BAS agent n=13*</td>
<td>15</td>
<td>69</td>
<td>0</td>
<td>15</td>
<td>0</td>
</tr>
</tbody>
</table>

* Caution: Small sample size Base: Those who deleted email at TPQ11B
6.8 Servicing clients

Tax practitioner subscribers were asked about the type of work carried out, and their approach to using newsletters to communicate with clients.

6.8.1 Number of clients

TPQ3 - Approximately how many small business clients did you personally have last financial year?

As there were some outliers in the data, the median is shown rather than the average number of clients. Tax agents subscribers generally had more clients compared to BAS agents; the median number of clients for tax agents was 50 while the median for BAS agents was 15.

6.8.2 BAS agent work location

TPQ13 - Where do you typically work from? (Multiple response)

Tax practitioner subscribers identified as bookkeepers / BAS agents at TPQ1 and TPQ2 were asked where they typically worked from.

BAS agents were evenly divided between those who worked mostly from their own premises (40%) and those who worked at both their own and clients’ premises (42%).
6.8.3 Proportion of tax versus non tax work

**TPQ16 - In your practice, approximately what percentage of your time with clients is spent on:**
(a) tax related work (including income tax and GST)
(b) non-tax related work (such as providing business advice / financial advice, and other services you offer clients)? This includes both billable and non-billable work.

<table>
<thead>
<tr>
<th></th>
<th>Total n=108</th>
<th>Tax agent n=60</th>
<th>BAS agent n=48</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax related work</td>
<td>73</td>
<td>70</td>
<td>76</td>
</tr>
<tr>
<td>Non-tax related work</td>
<td>27</td>
<td>30</td>
<td>24</td>
</tr>
</tbody>
</table>

Both tax and BAS agents spent the majority their time on tax related work.

6.8.4 Tax practitioners’ own newsletters

Tax practitioner subscribers were asked whether they regularly sent a newsletter to their clients (TPQ14, not shown).

Tax practitioners who sent newsletters were then asked how they were produced (see below).

**TPQ15 - How do you usually produce the newsletter?**

Caution should be used in interpretation of these results due to the small sample size. However, the majority of tax practitioner subscribers who issued newsletters produced it in house.

Note that the same is too small to make a comparison between tax and BAS agents.
Part 7
Demographics

7.1 Small business
7.2 Tax practitioner subscribers
7 Demographics

7.1 Small business

Q23 What is your age?

Quantitative comments
Half of small business respondents were over 50 years.

Q2 Which of the following best describes your role in your business?

Quantitative comments
The majority were mainly or solely responsible for taxation matters.
**Q24** Approximately how long have you been operating your main business?
**Q25** Is this the first business that you have owned? (not shown on chart)
**Q26** How long have you been a business owner in total?
**Q27** How many years of experience in total have you had in managing or owning a business? (combined)

---

**Quantitative comments**

The above chart depicts the length of time businesses owners had been operating their main business (dark teal), the total time they had been a business owner (not just of their main business) (teal) and the total time in management (light teal). Note that a comparison between Small business newsroom users and non users is not shown, as there were no differences.

For three quarters of small business owners who participated in the survey, this was the first business that they had owned (Q25, not shown).

Consistent with 2016, respondents were varied in level of experience in business ownership and management, although around one third of the sample had worked in management for over 20 years.
Q28 How many staff including yourself does your business employ?

Quantitative comments

The majority (73%) were very small businesses with less than 5 employees.

Two in five consisted of only the business owner, with no staff.

Q30 What is the structure of your business?

Quantitative comments

Significantly more respondents indicated that they were sole traders in 2017, but there was also a significant decrease in the proportion of the sample that were companies (This is not shown on the chart).

Just over half of respondents in 2017 were sole traders.
**Q31 What is your annual turnover?**

![Bar chart showing percentage distribution of annual turnovers across different categories.](chart.png)

### Quantitative comments

In 2017 the response set changed, to include businesses with a turnover of more than $10 million.

Just over half (56%) of respondents reported annual turnovers of over $75,000.

This is more in line (but again, not directly comparable) to ABS statistics for 2015\(^8\), where 55% of businesses had a turnover of $100,000 or higher.

---

\(^8\) 81650 Counts of Australian Businesses, including Entries and Exits, Jun 2011 to Jun 2015
7.2 Tax practitioner subscribers

TPQ29 - Is there more than one person (including yourself) employed in your practice?

Quantitative comments
Tax agents were significantly more likely to work in a multiple staff practice compared to BAS agents.

<table>
<thead>
<tr>
<th></th>
<th>Single staff practice</th>
<th>Multiple staff practice</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total n=108</td>
<td>59</td>
<td>41</td>
</tr>
<tr>
<td>Tax agent n=60</td>
<td>42</td>
<td>58</td>
</tr>
<tr>
<td>BAS agent n=48</td>
<td>81</td>
<td>19</td>
</tr>
</tbody>
</table>

Base: Total tax practitioner sample

TPQ30 - How long has your practice been operating for?

Quantitative comments
Over half the tax practitioner subscribers worked in practices that had been operating for more than 10 years.

<table>
<thead>
<tr>
<th></th>
<th>Less than 4 years</th>
<th>4-10 years</th>
<th>More than 10 years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total n=108</td>
<td>17</td>
<td>29</td>
<td>55</td>
</tr>
<tr>
<td>Tax agent n=60</td>
<td>18</td>
<td>28</td>
<td>53</td>
</tr>
<tr>
<td>BAS agent n=48</td>
<td>15</td>
<td>29</td>
<td>56</td>
</tr>
</tbody>
</table>

Base: Total tax practitioner sample
Part 8

Appendix

8.1 Research approach
8.2 Discussion guide
8.2 Questionnaire
8.3 Other, please specify responses
8 Appendix

8.1 Research approach

As discussed in section 4, the research approach involved both qualitative and quantitative data collection methods, and focused on:

- **Small businesses** (with an annual turnover of less than $2 million, although business with a larger turnover were not excluded), including both Small business newsroom subscribers and non-subscribers.

- **Tax practitioners** who subscribed to the service

This is explained in more detail in the following sections.

8.1.1 Qualitative methodology

The sample frame for the qualitative phase were drawn from a list of Small business newsroom subscribers supplied by the ATO. This phase involved:

- **Small business**: Twenty-four face to face depth interviews conducted with the person responsible for taxation matters in individual small businesses. This was typically the business owner, although some other roles (e.g. office manager) were also interviewed. Small business respondents were classified as experienced (n=13 with 4 or more years’ experience) or inexperienced (n=11).

- **3 Mini group discussions**. Groups consisted of a mix of committed users of the Small business newsroom service, and subscribers who had low awareness of the service, and a mix of experienced and inexperienced business owners. Definitions of these were as follows:
  - **Committed users**: Small business who rated the newsroom’s service (either email or web) as being useful (7 or more out of 10).
  - **Low awareness subscribers**: Small business who were subscribed, but who did not recall receiving the Small business newsroom email, or if they recalled receipt, had not read it.
  - **Experienced business owners/managers**: Considered themselves experienced in taxation matters, and/or had been in an ownership/management position for more than 4 years.
  - **Inexperienced business owners**: Considered themselves as having limited experience in dealing with business taxation matters, and/or had been in an ownership/management position for less than 4 years.

- **Tax practitioners**: Face to face depth interviews with 14 tax agents and 3 BAS agents. Tax practitioners were screened to ensure that more than 50% of their clients met small business criteria (i.e. have an annual turnover of under $2M).

The interviews were conducted from Monday 20 February – Friday 10 March 2017. Groups were conducted 14-15th March 2017.
Figure 7: Qualitative interviews sample structure

<table>
<thead>
<tr>
<th>Category</th>
<th>Bendigo</th>
<th>Melbourne</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Small business</td>
<td>6</td>
<td>18</td>
<td>24</td>
</tr>
<tr>
<td>Tax agent</td>
<td>2</td>
<td>12</td>
<td>14</td>
</tr>
<tr>
<td>BAS agent</td>
<td>2</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>10</strong></td>
<td><strong>31</strong></td>
<td><strong>41</strong></td>
</tr>
</tbody>
</table>

A broad range of industries and business types were included in the qualitative sample. Depth interviews included:

- **Turnover:** n=14 small businesses had turnovers of less than $75,000.
- **Number of employees:** n=14 were single operators, n=3 had 2 employees, n=1 had 3-5 employees, and n=6 had between 6-12 employees.
- **Industries:** Respondents were from a broad range of industries, with some respondents having oversight for more than one ABN. Industries represented were:
  - Retail industry (Café, cakes, chai)
  - Professional services (Law, investment, consulting, art, etc.)
  - Financial & insurance services
  - Other services (Automotive repairs)
  - Construction industry (Developer, plumbing)
  - Health care & social assistance (Medical, childcare)
  - Education
  - Manufacturing (Sustainable fuel)
  - Transport
  - Arts & recreation (costumer, video production)
8.1.2 Quantitative methodology

In 2017 the sample frame included both small business and tax practitioners (in 2016 the sample frame only included small businesses).

Small business component

The 2017 small business sample frame and sample: The 2017 small business sample frame differed to the 2016 and 2015 sample frames. The differences are outlined in figure 6.

<table>
<thead>
<tr>
<th>Changes introduced in</th>
<th>Change</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>Higher proportion of auto-subscribed (drawn from ATO subscriber list)</td>
<td>As only a very small proportion of subscribers are self-subscribers (approximately 6% of all subscribers), the proportion of auto-subscribed was increased to n=5,000 of the n=6,000 sample frame. Self-subscribers were still over represented (n=1,000), and this was to ensure that sufficient respondents completed the questions about usage (as past research indicated that self-subscribers were more likely to use the service).</td>
</tr>
<tr>
<td></td>
<td>Inclusion of a commercial panel of small businesses (n=461)</td>
<td>Poor response experienced in 2016 from list respondents (only 2% of auto-subscribed completed the survey in 2016)</td>
</tr>
<tr>
<td></td>
<td>Inclusion of respondents who had ‘opted in’</td>
<td>Statistical clearing house (SCH) had indicated that it would only allow a sample frame of between n=4,000 to 6,000, which based on a response rate of 2% would result in a sample of only n=80-120.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The 2016 research had indicated that awareness of the service was low among auto-subscribed (37%, although only a very small sample was achieved), thus the external panel could act as a surrogate for unaware auto-subscribed in the event that an insufficient sample of auto-subscribed was achieved</td>
</tr>
<tr>
<td>2016</td>
<td>Auto-subscribed included in the sample frame</td>
<td>A Small business newsroom article earlier in the year invited subscribers to ‘opt in’ to participate in the study. While 32 subscribers indicated a willingness to participate and were included in the sample frame, only n=6 completed the survey, thus this subgroup would have had limited if any effect on the results.</td>
</tr>
</tbody>
</table>

The final breakdown of the small business sample is shown in the table below.

---

9 This panel was sourced from Q&A Research. While at the time of issuing invitations, it was not known what proportion of the panel were Small business newsroom subscribers; it seemed likely that many were not. However, as per section 5.2, n=23 of the panel said they used the Small business newsroom email, and thus were likely subscribers.
Effect of sample frame change in 2017: As discussed in figure 6, it was hypothesised that the external panel’s responses would be comparable to auto-subscribed responses, and thus give a more representative measure newsroom awareness across the subscriber base (even though it was impossible to determine whether external panellists were subscribers or not). Thus while it was anticipated that the inclusion of the panel would lower the proportion of small business sample who were aware of the service and used it, this would in fact be more representative of the overall subscriber base.

The 2017 small business questionnaire: While many of the Small business newsroom and demographic questions were retained from the 2016 questionnaire, two new topics were introduced:

▶ Management of email (as per tax practitioners)
▶ Use of tax practitioner(s) and person who lodged BAS for the business

Nine lower priority questions were removed in order to maintain questionnaire length.

Tax practitioner component

The tax practitioner portion of the research entailed:

▶ The inclusion of many of the Small business newsroom awareness, usage and perception questions from the 2016 questionnaire in order to allow comparison of responses with small business. However, some additional topics specific to tax practitioners were also included:
  > Digital interaction with clients and type of work, in particular their work location (e.g. clients premises or own office), use of newsletters
  > The impact (if any) that the Small business newsroom may have had on their interactions with clients
  > The likelihood of tax practitioners promoting the Small business newsroom service to their clients
  > Management of email (also added to the small business questionnaire)
  > Some demographic questions about their practice.

▶ A tax practitioner sample frame of 3,000 tax practitioner which was drawn from a list of subscribers supplied by the ATO was used. These subscribers were an equal mix of BAS and tax agents. It is assumed that the bulk of this list were auto-subscribed, given that these make up the majority of subscribers. Of this sample frame, n=104 completed the survey. A further 4 tax agents originally from the external panel completed the tax practitioner questionnaire, bringing the total sample of tax practitioners to n=108.
8.1.3 Analysis and reporting methodology

All quantitative questions were analysed by frequency. The questionnaire each year has used an ordinal Likert scales (i.e. where respondents were asked to rate questions out of 5), and therefore mean scores have not been included, as the data is not on an interval scale (i.e. where the values are equidistant from one another and labelling is minimal, normally kept to the end points).

For clarity, many question responses have been abbreviated in the charts (see Section 8.3 Questionnaire for full wording).

Statistical significance testing has been conducted between 2015 and 2017 research waves, and the subgroups detailed below. Differences have only been remarked on where statistically significant differences have been found (see Sections 4.3.2 and 4.3.3 for more information). Thus where there is no mention, no differences were observed. The only exceptions are:

- Small business measures show a comparison between Small business newsroom users and non users (where applicable)
- Tax practitioner measures show a comparison between tax agents and BAS agents.

Quantitative commentary has been highlighted by a **teal outline**, and where applicable, quotes from the qualitative research have been added in **teal italics**.

Please note that although respondents sourced via the ATO subscriber list (i.e. list respondents) were subscribers to the service, not all used the service, and it was difficult to determine the proportion of the external panel who were subscribers (as email addresses can be inconsistent, and as discussed in section 4.2.1, awareness of the service can be low among the auto-subscribed thus asking them if they were a subscriber was unlikely to be a reliable measure). Thus throughout the report, the term “users” describes those who used the service, and “non users” refers to those who did not use the service, regardless of whether they were subscribed to the service.

Where sample sizes are less than n=30 (e.g. for small subgroups), charts include a caution about the small sample size. Significance testing has not been conducted in these circumstances.

**Comparing research waves:** Comparisons to the 2015 and 2016 findings have been made where the question remains largely unchanged and discussed in the commentary text. However, comparisons should be treated with caution, as:

- A number of changes were made to the questionnaire in both 2016 and 2017 (e.g. order of questions, new questions introduced, and pictorial examples of the newsroom included, and this may have had an effect on responses);
- A number of changes to the sample frame composition have been made each year (see sections 8.2.1 and 8.2.2).
Subgroup comparisons: Throughout this report subgroup analysis was conducted against the 2016 data for the following key groups:

Small business:

- **Q&A Research Panel versus Small business subscriber list**: While significance testing has been conducted, the small (n=125) small business sample size resulted in few significant differences being detected. The following naming convention is used throughout the report:
  - ATO subscriber list of small business subscribers: ATO subscriber list
  - Q&A Research panel: External panel

- **Age (Q23)**: This has been collapsed into 20 - 40 years, 41 - 50 years, 51 – 60 years and over 60 years

- **Australian State (Coded from Q22)**: New South Wales (NSW), Victoria (VIC), Queensland (QLD), South Australia (SA), Western Australian (WA), Tasmania (TAS), Northern Territory (NT), Australian Capital Territory (ACT)

- **Location** (Coded from Q22): Metropolitan and rural

- **Role (Q1)**: Collapsed into business owner and other

- **Role in taxation matters (Q2)**: Solely responsible and those responsible in conjunction with other

- **Awareness of the newsroom (Q7)**: Described as aware (those who indicated that they were aware of the Small business newsroom service by selecting either the Small business newsroom email or the Small business newsroom website at Q7) and not aware (those who selected neither at Q7)

- **Users / non users of the newsroom (Q8)**: Collapsed into two groups; described as Users (those who indicated that they had used the Small business newsroom service by selecting either the Small business newsroom email or the Small business newsroom website at Q8) and non users (those who selected neither at Q8)

- **Years managing business (Q27)**: Collapsed into 0 to 5 years, 6 to 10 years, more than 10 years

- **Number of staff (Q28)**: 1, 2 to 4, 5 to 9 and 10 or more

- **Annual turnover (Q31)**: Up to $75,000, $75,000 to $2 million and $2 million or over. We note that while business with over $2 million in turnover do not meet the ATO’s criteria of small business (as the majority had more than 20 employees), these respondents were retained as they were still subscribers, and they did not adversely affect responses (and no significant differences were found between this group and other groups).

Very few statistically significant differences between the above subgroups were found, although these have been reported where relevant. The only differences detected in a small number of questions were role (Q1), awareness of the newsroom (Q7), age (Q23) and years owning the business (Q24). The fact that few differences were detected is most likely due to the small sample size achieved in 2016, which made the detection of statistical differences more unlikely.
Tax practitioners:

- **Practice type (TPQ1):** Collapsed into accounting and bookkeeping
- **Tax agent / BAS agent:** This is derived from responses to TPQ1 (type of practice) and TPQ2 (role). For brevity, accounting and tax agencies have been termed ‘tax agents’ and bookkeeping / BAS agents are referred to as ‘BAS agents’. Groups have been collapsed into tax agents and BAS agents
- **Number of clients (TPQ3):** 1-20 clients and more than 20 clients
- **Australian State (Coded from TPQ28):** New South Wales (NSW), Victoria (VIC), Queensland (QLD), South Australia (SA), Western Australian (WA), Tasmania (TAS), Northern Territory (NT), Australian Capital Territory (ACT)
- **Location (Coded from TPQ28):** Metropolitan and rural
- **Number of staff (TPQ29):** Single staff practice and multiple staff practice
- **Time practicing (TPQ30):** Less than 4 years, 4-10 years, more than 10 years
- **Awareness of the newsroom (TPQ17):** Described as aware (those who indicated that they were aware of the Small business newsroom service by selecting either the Small business newsroom email or the Small business newsroom website at TPQ17) and not aware (those who selected neither at TPQ17)
- **Users / non users of the newsroom (TPQ18):** Collapsed into two groups; described as Users (those who indicated that they had used the Small business newsroom service by selecting either the Small business newsroom email or the Small business newsroom website at TPQ18) and non users (those who selected neither at TPQ18)

**Statistical testing:** Statistical testing was conducted using:

- **Differences between subgroups:** Q software’s False Discovery Rate function. This method has been used as it is less likely to report false discoveries (e.g. reporting a significant difference where the difference is actually due to chance) than the more traditional planned testing method often used in Market Research.
- **Differences between research waves:** Differences were checked using the ‘Differences between two proportions (independent samples)’ available on the Australian Market & Social Research Society’s Essential Statistics Toolbox.

Statistical differences reported were at least p<0.01 (or smaller), which represents the probability that an observed difference being due to chance was less than 1 in 100. A higher threshold has been set (rather than the more usual p<0.05 used in market research) to counteract the different samples used for research waves (discussed above).
Interpreting charts: Throughout the report, the following colouring conventions have been used:

Figure 10: Chart legend

<table>
<thead>
<tr>
<th>Simple bar charts:</th>
<th>Stacked bar charts for Likert scales (i.e. 1-5 scores)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data series</td>
<td>Data series colour</td>
</tr>
<tr>
<td>Total small business sample</td>
<td>Dark Blue (5)</td>
</tr>
<tr>
<td>Small business newsroom users</td>
<td>Grey (4)</td>
</tr>
<tr>
<td>Small business newsroom non users</td>
<td>Grey (3)</td>
</tr>
<tr>
<td>Total tax practitioner sample</td>
<td>Dark Green (2)</td>
</tr>
<tr>
<td>Tax agents</td>
<td>Dark Green (1)</td>
</tr>
<tr>
<td>BAS agents</td>
<td>Dark Green (1)</td>
</tr>
<tr>
<td></td>
<td>Very high / major barrier (5)</td>
</tr>
<tr>
<td></td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>1</td>
</tr>
</tbody>
</table>

Statistically significant differences are highlighted in charts via **red** (denoting significantly lower) or **green** (denoting significantly higher).

We note that in some charts, numbers may not total 100%, where:

▶ Multiple response questions are used; thus responses may total to more than 100%
▶ Some may differ by a small amount due to rounding; in most cases these have been noted within the chart.

Other, please specify responses: Where possible, response sets for nominal questions were expanded with input from the qualitative phase and responses from the 2015 and 2016 research, and where applicable, an ‘other, please specify response’ allowed respondents to add to this. The verbatim responses to these questions were then analysed, and coded. In many cases, these codes could be allocated back to codes in the original response set. Nonsensical comments were not included.

However, it is recommended that these responses are treated with caution, as verbatim responses are:

▶ Unprompted and top of mind, and thus not necessarily representative of the total sample. Open ended responses require the respondent to spend more time and consideration and past experience suggests that the effort respondents put into these is often inconsistent. For example, the barriers to Small business newsroom service use listed in the ‘other, please specify’ responses for respondent A might be more comprehensive than those listed by respondent B; this is not to say that respondent B would not agree with some of the barriers listed by respondent A if they had have been prompted with respondent A’s barriers.
▶ Unclear responses: Often open ended responses can be indecipherable or open to interpretation.
▶ Codes can be difficult to reproduce: ChantLink conduct all open ended coding in house, using a highly experienced, QPMR certified senior consultant with a strong understanding of the project. However, even with this level of expertise, a certain level of subjective interpretation must be applied to coding decisions.

Un-coded other, please specify responses are included in the appendix (see Section 8.4 Other, please specify responses).
8.2 Discussion guide

8.2.1 Small business interviews

Note: This represents a guide rather than a set of specific questions. The purpose of the guide is to provide a framework for the interview, and to provide a list of the issues to be covered. Accordingly, the exact wording of questions will vary, and the order in which topics are discussed may change between respondents. It is possible that in some interviews, some parts of this discussion guide will be covered in more detail than other areas.

Interviewers will take laptops with them so that the email and links, and the website itself may be referred to during the discussion. Interviewers will also take hard copies of relevant pages as back up in case internet access is not available.

Introduction: Interviewers will provide an overview of research objectives: To understand small business’s views about the small business newsroom service.

It is important for the interviewer to explore both the email service and the associated website; these need to be clearly delineated in the write-up.

Remind respondents that their responses are treated in confidence and data is aggregated in reporting.

Interviewers note: In addition to the usual outputs, write-ups will be used to inform questionnaire development (i.e. revisions to the 2016 questionnaire).

1. Respondent background

The aim here is to gather background information and provide a warm up for the respondent.

Obtain a brief overview of the respondents’ business:

- Type and size of business
- Respondents’ role in business
- How long business has been operating / respondent has worked there
- Level of experience in managing (any) business’s tax affairs
- Types of clients (consumers, small business, large business/corporate, government).

2. Business & financial information preferences

Develop a general understanding of how complex or simple the respondent’s information needs are for the business. Topic should be kept fairly brief (~5 minutes), and should include the following:

2.1. Explore how business information is sourced and frequency (e.g. financial adviser, accountant, internet sites, newsletters, etc.).

Note: It is particularly important to explore how they prefer to receive business information – e.g. is email acceptable, or would they prefer SMS alerts for some types of information, and if so, what types… etc. Do they have a regular time of day they check for this information / would prefer that it comes to their attention?
2.2. Explore perceptions of email as a communication tool (in particular, do they have too much email & if so, how do they manage this, etc.)

2.3. Determine how they keep up to date with business regulations / requirements (i.e. how do they prefer to source their news, how do they obtain information from government services [i.e. Austrade, ASIC, Workcover, business.gov.au, Fair work Australia etc.] Explore if they prefer to find information themselves when they need it, or if they prefer timely information being sent to them from a trusted source (e.g. financial adviser, accountant, internet sites, newsletters, etc.)?

2.4. Determine satisfaction levels with current methods in sourcing government and tax information

3. **Awareness of the Small business newsroom service**

Explain that we want to talk specifically about the Small Business Newsroom service, and:

3.1. Determine respondent’s familiarity (if any) with the Small business newsroom email and associated web service.

   > If unaware of the service (& in particular, the email), explore possible reasons (as all respondents are subscribers), and investigate ways that the email could be made to stand out.

   *Note: In past qualitative research, there was poor awareness of the email, particularly among the auto subscribed. It is important to thoroughly explore this – confirm whether the email address the ATO have on record is correct and going to the correct person, if possible ask the respondent to check their email for the date that the last Small business newsroom email was issued (The last email was issued 25/01/2017, and the next one will be issued during the fieldwork).*

   > If only peripherally aware of the service, explore why the email is not more thoroughly read, and what (if anything can be done to improve this

   > If aware of the service, explore how they first learned of it (i.e. do they remember subscribing, or did it just start appearing in their email inbox?). If self subscriber, why did they decide to self subscribe?
4. **Using the Small business newsroom service**

*Note: Interviewers should familiarise themselves with section 5.2 of the 2016 Small business newsroom report.*

If not already addressed, determine whether the respondent has used the service. If not, show the stimulus and allow them to familiarise themselves.

4.1. Explore how the service is used (or might be used), including:

<table>
<thead>
<tr>
<th>Frequency of use</th>
<th>Email service</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>How it has been used and triggers of use</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reasons for using the service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Overall ease of use</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Which aspects are most useful (and why)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aspects that are less useful (and how they could be more useful)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>The context in which the information is used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4.2. Explore what (if anything) might prevent them from using the service more

4.3. Explore what might (if anything) make them discontinue using the newsroom service / unsubscribe

5. **Perceptions and evaluation of the Small business newsroom service**

Explore perceptions of the service for both the:

- Email service
- Associated website

5.1. Overall satisfaction with the service (if used) or likelihood of using (if not yet used) and reasons for this

5.2. Determine whether the service meets their information needs (identify gaps, if any, and what can be done to improve these)

5.3. Determine perceptions of the information (e.g. does it tell them what they need to know, when they need to know it?)
5.4. Explore perceived value of the service, and what factors drive this, including:

- Accessibility
- Relevance, accuracy, trustworthiness of information, timing of the email / information
- Clarity of information
- Visual appeal
- Ease of navigation, search functionality
- Other factors contributing to perceived value.

Determine which is the most valued aspect of the service, and why.

Note: The aim here is to gather sufficient data to determine a model to assist the ATO understand what drives small business owners’ value of the service.

6. Suggested improvements

The aim is to understand how the service might be improved, and in particular, how it might be ‘tailored’ or ‘personalised’ to better meet the needs of small business. If already covered in the interview, review suggestions with respondent, and probe for further suggestions.

6.1. Explore respondent’s response to tailoring the newsroom email (e.g. by focusing on specific topics such as the recent article that promoted the Superstream web chat service; information specific to industries, etc.). Explore how this could be optimised. Note that this could also include information from other government departments.

6.2. Explore barriers to / potential problems with tailoring the service. Determine level of comfort with the ATO using information provided by businesses previously to the ATO to ‘tailor’ communications. Note: In previous research, some respondents expressed concern about the ATO collecting information about their company and possibly using it to personalise emails … do not prompt on this, but explore if raised. Note for interviewers: the ATO would be using information previously provided by businesses in their dealings with the ATO, not collecting additional information.

6.3. Explore whether the addition of articles from other government departments would be useful? If yes, what sort of articles, and how would they be used? If not, why?

6.4. Explore response to the possibility of a SMS alerting them to a new email from the Small business newsroom. Would this be valued? Why / why not?

6.5. Explain that past research indicates that not all recipients are aware, and discuss views of how awareness might be improved
7. Relationship with accountants and bookkeepers

Develop an understanding of how the respondent works with their accountant and bookkeeper to meet their taxation and superannuation obligations, including:

7.1. If not already covered in section 2, determine channels used to obtain tax information, and which are considered more important. Where the ATO, and in particular the Small business newsroom service or ato.gov.au is given low importance, explore why

7.2. In particular, explore how they communicate with their accountant and/or bookkeeper, and what regular communications they receive, including:
   > What (if any) influence these have on their taxation practices, and why
   > Satisfaction with the tax practitioner’s regular communications, and why

7.3. Determine what (if any) involvement their accountants and/or bookkeeper has in their newsroom experience (e.g. did they learn of the service through a tax practitioner, do they require their tax practitioner’s assistance in understanding the material covered in the service, etc.).

Explore what impact (if any) the Small business newsroom service has had on their accountants and/or bookkeeper and how they interact with their accountants and/or bookkeeper. Explore if their accountants and/or bookkeeper is supportive of their use of the newsroom email service.

8. Finish

Thank the respondent for participating in the interview and once again reinforce that all the information will be treated confidentially and no information will be passed on to the ATO that would identify the respondent.
8.2.2 Tax practitioner interview discussion guide (FINAL: 15/2/17)

Note: This represents a guide rather than a set of specific questions. The purpose of the guide is to provide a framework for the interview, and to provide a list of the issues to be covered. Accordingly, the exact wording of questions will vary, and the order in which topics are discussed may change between respondents. It is possible that in some interviews, some parts of this discussion guide will be covered in more detail than other areas.

Interviewers will take laptops with them so that the email and links, and the website itself may be referred to during the discussion. Interviewers will also take hard copies of relevant pages as back up in case internet access is not available.

Introduction: Interviewers will provide an overview of research objectives: To understand tax practitioner’s views about the small business newsroom service and, more generally, about their relationship with their small business clients. The focus of the interview is on the tax practitioner’s use of the SB newsroom to assist their small business clients. The newsroom service format is not a potential replacement for the current Tax Practitioner Newsletter.

It is important for the interviewer to explore both the email service and the associated website; these need to be clearly delineated in the writeup.

Remind respondents that their responses are treated in confidence and data is aggregated in reporting.

Interviewers note: In addition to the usual outputs, write-ups will be used to inform questionnaire development (i.e. revisions to the 2016 questionnaire).

1. Respondent background

The aim here is to gather background information and provide a warm up for the respondent.

Encourage participants to describe:

- Practitioner’s role in practice
- Length of time practising
- Practice size and type (number of clients (particularly small business clients), type of clients, number of staff)
2. Relationship / interaction with small business clients

2.1. Develop a general understanding of how the respondent interacts with their small business clients. This should include the following:

2.2. Typical types of clients (determine how new clients are obtained & what types, if any, are refused / shedded)

2.3. Main services offered including any specialisation

2.4. Determine types of advice provided to clients (e.g. advice on how to grow their business, want to minimize taxation impact)

2.5. Type of relationship the practitioner typically has with their clients

2.6. Understand their small business clients’ (in general) level of comfort with electronic interactions

2.7. Types of communications typically sent to clients by the tax practitioner, including channels used (e.g. email, telephone, face to face, etc.). In particular, explore what (if any) newsletters are issued, including:

   > Distribution approach (is one generic newsletter sent to all clients, or different newsletters issued to different clients, are only some clients sent newsletters, type of channel used, frequency, how many sent etc.)

   > Type of information included in the newsletter (e.g. level of detail, typical topics, format / layout used, etc.), and how decisions are made about what to include.

   > How the newsletter is produced (e.g. generated in-house or if a third party is used, whether a specialised package is used, etc.)

3. Awareness and use of the Small business newsroom service

Explain that we want to talk specifically about the Small Business Newsroom service (not to be confused with the tax practitioner newsroom), and:

3.1. Determine respondent’s familiarity (if any) with the Small business newsroom email and associated web service.

   > If unaware of the service (& in particular, the email):

   Show an example; explore possible reasons for lack of awareness, and investigate ways that the email could be made to stand out. Note that the list is drawn from subscribers, so the respondent should be receiving the email.

   Note: Explore possible reasons for lack of awareness– confirm whether the email address the ATO have on record is correct and going to the correct person, if possible ask the respondent to check their email for the date that the last Small business newsroom email was issued (The last email was issued 25/01/2017, and the next one will be issued during the fieldwork).

   > If only peripherally aware of the service, explore why the email is not more thoroughly read, and what (if anything) can be done to improve this

   > If aware of the service, explore how they first learned of it.

Notes: For Sections 4, 5 and 6:
Interviewers should familiarise themselves with section 5.2 of the 2016 Small business newsroom report.

Tax practitioners should be asked about the service from the perspective of:

- How useful it is / would be for their small business clients. The focus is on the perceived benefits for their clients.
- How useful it is / would be for tax practitioners to use as a resource with their clients
- Do clients come to them asking questions about things they have seen in the SB newsroom?
- Do they show / send clients articles / information from the Small business newsroom?
- Do they recommend that their clients subscribe to the small business newsroom?

Explore perceptions of the service for both the:

- Email service
- Associated website

If not already addressed, determine whether the respondent has used the service. If not, show the stimulus and allow them to familiarise themselves.

### 4. Using the Small business newsroom service

4.1. Explore how the email service and/or website is/would be used. Ensure the following are covered:

<table>
<thead>
<tr>
<th></th>
<th>Email service</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frequency of use</td>
<td></td>
<td></td>
</tr>
<tr>
<td>How it has been used and triggers of use</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reasons for using the service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>The context in which the information is used (e.g., do clients ask tax practitioners questions as a result of the service; do tax practitioners use it as a prompt to proactively contact clients, etc.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it a service the tax practitioner would refer their clients to?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4.2. Explore what (if anything) might prevent tax practitioners / small businesses from using the service more

4.3. For tax practitioners who self subscribed to the service: Identify and explore the key drivers for subscribing

### 5. Perceptions and evaluation of the Small business newsroom service

5.1. Explore overall satisfaction with the service (if used) or likely levels of satisfaction (if not yet used) and reasons for this

5.2. Determine whether the service meets the information needs of their small business clients (does the information provide about the right amount of detail [too simple, too complex]; identify gaps, if any, and what can be done to improve these)

5.3. Explore key valuable elements of the service, and identify the factors most likely to drive this, including:
6. **Suggested improvements**

The aim is to understand how the service might be improved, and in particular, how it might be ‘tailored’ to better meet user needs. If already covered in the interview, review suggestions with respondent, and probe for further suggestions. Need to ensure perspective is what might be improved for their small business clients (product not aimed at tax practitioners).

6.1. Explore response to tailoring the newsroom email (e.g. by focusing on specific topics such as the recent article that promoted the Superstream web chat service; information specific to industries, etc.). Explore how this could be optimised.

6.2. Explore barriers to / potential problems with tailoring the service.
   
   Note: In previous research, some respondents expressed concern about the ATO collecting information about their company and possibly using it to personalise emails … do not prompt on this, but explore if raised

6.3. Determine the level of importance placed on tailoring the newsroom email; how would this effect use of the service? Is it an expectation that the service is tailored? Explore reasons.

6.4. Explore response to the possibility of a SMS alerting subscribers to a new email from the Small business newsroom. Would this be valued? Why / why not?

6.5. Explore whether the addition of articles from other government departments would be useful? If yes, what sort of articles, and how would they be used? If not, why? Also explore the following:
   
   > Determine how they keep up to date with business regulations / requirements (i.e. how do they prefer to source their news, how do they obtain information from government services [i.e. Austrade, ASIC, Workcover, etc.])
   
   > Determine satisfaction levels with current methods in sourcing government and taxation information

7. **Tax Professionals Newsroom Service**

Note: The ATO also has a tax professionals’ newsroom service. If the respondents remark on this, please note the comments, but do not prompt

8. **Summary**
It is important to understand what impact (if any) the service has had on how the practitioner communicates with their clients, and the likelihood for recommending the service to clients.

**Note:** While much of this will have been addressed earlier, ensure that the following have all been covered

8.1. Explore to what extent the Small business newsroom is used in conjunction with their clients. Why is this approach taken?

8.2. Explore the respondent’s attitude towards the Small business newsroom (is it accurate, does it make their job easier, does it increase their workload, are they happy for the ATO be contacting clients directly this way, etc.)

8.3. Determine to what extent the Small business newsroom facilitates engagement by the respondent with their business clients (and how this happens)

8.4. Explore what impact (if any) the Small business newsroom service has had on their small business client’s tax practices and the respondents’ interactions with their clients.

8.5. Are there any other suggested changes / improvements which could be made to the Small business newsroom, particularly those that might encourage tax practitioners to recommend the service to clients?

9. Finish

Thank the respondent for participating in the interview and once again reinforce that all the information will be treated confidentially and no information will be passed on to the ATO that would identify the respondent.

8.2.3 Small business mini group discussion guide

As of 24/2/17

**Note:** This represents a guide rather than a set of specific questions. The purpose of the guide is to provide a framework for the discussion group, and to provide a list of the issues to be covered. Accordingly, the exact wording of questions will vary, and the order in which topics are discussed may change between respondents. It is possible that in some discussion groups, some parts of this discussion guide will be covered in more detail than other areas.

Moderators will take laptops with them so that the email and links, and the website itself may be referred to during the discussion. Moderators will also take hard copies of relevant pages as back up in case internet access is not available.

Note that four groups will be held, two each of:

- Mix of committed users of the newsroom service (anticipated to be largely comprised of self subscribers) and low awareness subscribers (anticipated to largely be auto subscribers)
- Mix of experienced business owners and inexperienced (i.e. held a management position for less than 4 years)

**Introduction:** Moderator will provide an overview of research objectives: To understand small business’s views about the small business newsroom service.

It is important for the moderator to explore both the email service and the associated website; these need to be clearly delineated in the write-up.

Remind participants that their responses are treated in confidence and data is aggregated in reporting.
**Moderators note:** In addition to the usual outputs, write-ups will be used to inform questionnaire development (i.e. revisions to the 2016 questionnaire).

<table>
<thead>
<tr>
<th>Group structure</th>
<th>Number of groups</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mix of committed users of the newsroom service (anticipated to be largely comprised of self subscribers) and low awareness subscribers (anticipated to largely be auto subscribers)</td>
<td>2 groups</td>
</tr>
<tr>
<td>Mix of experienced business owners and inexperienced (i.e. held a management position for less than 4 years)</td>
<td>2 groups</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>4 groups</strong></td>
</tr>
</tbody>
</table>
1. **Respondent background**

*The aim here is to gather background information and provide a warm up for the respondent.*

Obtain a brief overview of the respondents’ business:
- Type of business & length of operation
- Respondents’ role in business
- Level of experience in managing (any) business’s tax affairs
- Types of clients (consumers, small business, large business/corporate, government).

2. **Business & financial information preferences**

Develop a general understanding of the complexity of the respondent’s information needs for the business. It is anticipated that this topic may take longer to cover for the mix of experienced / inexperienced business groups:

2.1. Explore typical types of business information required, including:

> In particular, the type of taxation & superannuation information required

> How the information is sourced and frequency (e.g. financial adviser, accountant, internet sites, newsletters, etc.).

*Note: It is particularly important to explore how they prefer to receive business information – e.g. is email acceptable, or would they prefer SMS alerts for some types of information, and if so, what types… etc. Do they have a regular time of day they check for this information / would prefer that it comes to their attention?*

2.2. Explore perceptions of email as a communication tool (in particular, do they have too much email & if so, how do they manage this, etc.)

2.3. Determine how they keep up to date with business regulations / requirements (i.e. how do they prefer to source their news, how do they obtain information from government services [i.e. Austrade, ASIC, Workcover, business.gov.au, Fair work Australia etc.]) Explore if they prefer to find information themselves when they need it, or if they prefer timely information being sent to them from a trusted source (e.g. financial adviser, accountant, internet sites, newsletters, etc.)?

2.4. What is the most difficult type of information for them to get? Why is it difficult?

2.5. Explore ways participant communicate with their accountant and/or bookkeeper, in particular, types of regular communications

2.6. Determine satisfaction levels with current methods in sourcing government and tax information
3. Awareness of the Small business newsroom service

Explain that we want to talk specifically about the Small Business Newsroom service, and determine respondent's familiarity (if any) with the Small business newsroom email and associated web service.

- If unaware of the service (& in particular, the email), explore possible reasons (as all respondents are subscribers), and investigate ways that the email could be made to stand out.

- Encourage committed users to explain how they first noticed the newsletter and why they looked at it, and explore responses of others to this

  Note: In past qualitative research, there was poor awareness of the email, particularly among the auto subscribed. It is important to thoroughly explore this – confirm whether the email address the ATO have on record is correct and going to the correct person, if possible ask the respondent to check their email for the date that the last Small business newsroom email was issued (The last email was issued 23/02/2017).

- If only peripherally aware of the service, explore why the email is not more thoroughly read, and what (if anything can be done to improve this

4. Awareness and use of the Small business newsroom service

Note: Moderators should familiarise themselves with section 5.2 of the 2016 Small business newsroom report.

If not already addressed, determine which respondents have used the service.

4.1. Determine level of familiarity of the service.

4.2. Encourage those more familiar (or committed users) to show what they like about the service, and explain why.

  Encourage questions and discussions from those less aware of the service

4.3. Explore how the service is used (or might be used), including:

<table>
<thead>
<tr>
<th></th>
<th>Email service</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frequency of use</td>
<td></td>
<td></td>
</tr>
<tr>
<td>How it has been used and triggers of use</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reasons for using the service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Overall ease of use</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Which aspects are most useful (and why)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aspects that are less useful (and how they could be more useful)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4.4. Explore what (if anything) might prevent them from using the service more

4.5. Explore what might (if anything) make them discontinue using the newsroom service / unsubscribe
5. **Perceptions and evaluation of the Small business newsroom service**

Explore perceptions of the service for both the:

- Email service
- Associated website

5.1. Overall satisfaction with the service (if used) or likelihood of using (if not yet used) and reasons for this. Encourage committed users to explain what they like about the service, and explore other responses to this.

5.2. Determine whether the service meets their information needs (identify gaps, if any, and what can be done to improve these)

5.3. Explore weaknesses of the service

5.4. Explore strengths of the service

5.5. Whether the service has had any impact on their tax practices and/or their relationship with their accountants.

6. **Suggested improvements**

*The aim is to understand how the service might be improved, and in particular, how it might be ‘tailored’ or ‘personalised’ to better meet the needs of small business.*

6.1. Explore response to tailoring the newsroom email (e.g. by focusing on specific topics such as the recent article that promoted the Superstream web chat service; information specific to industries, etc.). Explore how this could be optimised. Note that this could also include information from other government departments.

6.2. Explore barriers to / potential problems with tailoring the service

6.3. Explore whether the addition of articles from other government departments would be useful? If yes, what sort of articles, and how would they be used? If not, why?

6.4. Explore response to the possibility of a SMS alerting them to a new email from the Small business newsroom. Would this be valued? Why / why not?

6.5. Explain that past research indicates that not all recipients are aware, and discuss views of how awareness might be improved

7. **Finish**

Thank participants
8.3 Questionnaire

This questionnaire combines the small business and tax practitioner questionnaires. To allow for this, tax practitioner questions inserted are prefixed with ‘TP’, e.g. Q1 for tax practitioners will be TPQ1. What type of practice do you work in?. Tax practitioners should only be asked questions with the TP prefix.

There are two separate intros, one for small business and one for tax practitioner. After the intro, small business should commence at small business section 1, and tax practitioners should commence at tax practitioner section 1.

Q&A Research: Please include a Sample_Type field to allow for differentiation between samples (e.g. were 1= small business, and 2= tax practitioner).

Small business intro (small business only)

Welcome to the ATO Small business newsroom survey.

This survey is being conducted by ChantLink, who have been commissioned by the ATO to seek feedback about small businesses’ taxation and superannuation information needs. So when answering this survey, please think about the small business you own or manage.

While participation in this research is voluntary, if you wish to participate, please do so by Wednesday 24 May. Your participation will be valued because the opinions of people like you are critical in helping the ATO improve the way it provides information to the small business community.

The survey should take 10 to 15 minutes to complete.

ChantLink are members of the Australian Market and Social Research Society of Australia and are bound by the society’s strict Code of Professional Behaviour. Your responses will remain anonymous and only summarised results reported.

If you experience problems completing this survey please e-mail oliviachant@chantlink.com.

This survey has been approved by the Australian Government Statistical Clearing House Approval Number: 02504-02

This is an official study on behalf of the ATO, known as Small business newsroom service and digital interaction research [2017-64]. You can confirm this by visiting the current research projects page at ato.gov.au.
Tax practitioner intro for (tax practitioner only)

Welcome to the ATO Small business newsroom survey.

This survey is being conducted by ChantLink, who have been commissioned by the ATO to seek feedback from tax practitioners about the taxation and superannuation information needs of small business. We are interested in your views as a tax practitioner, and also in your perceptions of your small business clients.

While participation in this research is voluntary, if you wish to participate, please do so before Wednesday 31 May. Your participation will be valued because the opinions of people like you are critical in helping the ATO improve the way it provides information to the small business community.

The survey should take 10 to 15 minutes to complete.

ChantLink are members of the Australian Market and Social Research Society of Australia and are bound by the society’s strict Code of Professional Behaviour. Your responses will remain anonymous and only summarised results reported.

If you experience problems completing this survey please e-mail oliviachant@chantlink.com.

This survey has conditional approval by the Australian Government Statistical Clearing House Approval Number: 02546-01

This is an official study on behalf of the ATO, known as Small business newsroom service and digital interaction research [2017-64]. You can confirm this by visiting the current research projects page at ato.gov.au.

Notes for all:
1. Teal text should not appear in the online survey; it is either section headings, or programming instructions
2. Where SBN email is mentioned, have hover box over text with an image of the email. If website mentioned, show image of SBN website
3. Tax practitioner terminate message: As you have indicated that you are a tax practitioner, we have a more appropriate survey for you to participate in. Please click ‘submit’ to continue. Thank you.
4. Red text are comments or suggestions directed to the client
5. Please ensure that a back button is available to all respondents, even in the full launch.
6. Q&A Research – are you able to set up a reporting link, showing counts & column % for the following questions: Q1, Q2, Q31 (annual turnover), & if possible, can you also show state & metro / regional based on Q22?
6. All 5 point responses should be shown as option buttons (not sliders)

If Sample_Type = small business

Go to Small business Section 1: Demographics part I & digital communications, else go to

Go to

SMALL BUSINESS ONLY

Small business Section 1: Demographics part I & digital communications
First, a few questions about you, and your main business

Q1. Which of the following best describes you?
Please select the response that best applies

<table>
<thead>
<tr>
<th>Response</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Small business owner</td>
<td>1</td>
</tr>
<tr>
<td>Small business manager</td>
<td>2</td>
</tr>
<tr>
<td>Small business employee</td>
<td>3</td>
</tr>
<tr>
<td>Tax practitioner (for example tax agent, BAS agent)</td>
<td>4</td>
</tr>
<tr>
<td>Retiree or not in any paid work</td>
<td>6</td>
</tr>
<tr>
<td>Other, please specify</td>
<td>5</td>
</tr>
</tbody>
</table>

Go to Q2

Retained from Small business newsroom survey 2015 wave (Q1) SCH Approval Number 02421 – 01

Q2. Which of the following best describes your role in your business?
Please select the response that best applies

<table>
<thead>
<tr>
<th>Response</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>I am mainly or solely responsible for taxation matters in my business</td>
<td>1</td>
</tr>
<tr>
<td>I am responsible for taxation matters in my business, in conjunction with other people</td>
<td>2</td>
</tr>
<tr>
<td>I am involved but not responsible for taxation matters in my business</td>
<td>3</td>
</tr>
<tr>
<td>I am not involved in taxation matters in my business</td>
<td>4</td>
</tr>
</tbody>
</table>

IF Q&A Panel, go to Q3NEW
ELSE Go to Q3NEW

Terminate
Ask Q31Q&A of the Q&A Panel (ATO list will be asked at end of survey)

**Q31Q&A.** What is the approximate annual turnover of your main small business? If you're not sure or it tends to vary, please base this on your last tax return. Remember, this is completely anonymous, - your responses will not be attached to any identifying information.

Please select one

<table>
<thead>
<tr>
<th>Turnover</th>
<th>Option</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to $75,000</td>
<td>1</td>
</tr>
<tr>
<td>More than $75,000 to less than $2 million</td>
<td>2</td>
</tr>
<tr>
<td>$2 million to $10 million</td>
<td>3</td>
</tr>
<tr>
<td>More than $10 million</td>
<td>4 thank &amp; terminate</td>
</tr>
</tbody>
</table>

*Go to Q3BNEW*

*Retained from Small business newsroom survey 2015 wave (Q25), SCH Approval Number 02421-01. Response set changed to reflect GST threshold.*

Q3. Deleted

**Q3BNEW.** Does your business use an accountant or bookkeeper?

Please select all that apply

<table>
<thead>
<tr>
<th>Accountancy Role</th>
<th>Option</th>
</tr>
</thead>
<tbody>
<tr>
<td>We have an in-house bookkeeper</td>
<td>1</td>
</tr>
<tr>
<td>We use an external bookkeeper / BAS agent</td>
<td>2</td>
</tr>
<tr>
<td>We have an in-house accountant</td>
<td>3</td>
</tr>
<tr>
<td>We use an external accountant / tax agent</td>
<td>4</td>
</tr>
<tr>
<td>No, do not use</td>
<td>5</td>
</tr>
</tbody>
</table>

*Go to Q3ANEW*

**Q3ANEW** Who submits your Business Activity Statement (BAS)?

Please select one

<table>
<thead>
<tr>
<th>BAS Submission</th>
<th>Option</th>
</tr>
</thead>
<tbody>
<tr>
<td>We submit our BAS ourselves</td>
<td>1</td>
</tr>
<tr>
<td>Our BAS or Tax agent submits our BAS</td>
<td>2</td>
</tr>
<tr>
<td>Other, please specify</td>
<td>3</td>
</tr>
<tr>
<td>Have not yet needed to submit a BAS</td>
<td>4</td>
</tr>
</tbody>
</table>

*Go to Q6*
Q6. Please indicate the extent to which you agree or disagree with the following statements, where 1 means you strongly disagree and 5 means you strongly agree.

Please use a 5 point option buttons
Please select the option that best describes your opinion

<table>
<thead>
<tr>
<th></th>
<th>Strongly disagree</th>
<th>Neither agree nor disagree</th>
<th>Strongly agree</th>
<th>* indicates from 2016 Engagement survey</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>I am confident in managing my business tax affairs</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>2</td>
<td>I’m the kind of person who will proactively seek out all the tax information I need for my business</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>3</td>
<td>I’ll deal with business tax issues only when necessary</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>I’d like to understand my business’ tax requirements and obligations better</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>6</td>
<td>I rely on my tax professional (accountant, tax or BAS agent or bookkeeper) to handle tax matters for my business</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>7</td>
<td>Business tax matters are of low interest to me</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

Go to Q7 (note change in order)

Based on QF1 SCH Small Business Engagement Survey, Approval Number 02475 - 01

Small business section 2: Small business newsroom – awareness and usage

We now have some questions about taxation and superannuation information in particular.

Q7. Which of the following sources of tax or super information are you aware of, whether or not you have used them?

Please select each of those you are aware of, regardless of whether you have used them or not

Rotate

<table>
<thead>
<tr>
<th>Image 1 (SBN email)</th>
<th>Image 3 (Main ATO website)</th>
<th>Image 5 (ATO call centre)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Image 2 (SBN website)</td>
<td>Image 4 (ATO app)</td>
<td>Image 6 (Ask Alex)</td>
</tr>
<tr>
<td>Image 7 (<a href="http://www.business.gov.au">www.business.gov.au</a>)</td>
<td>None of the above</td>
<td>8</td>
</tr>
</tbody>
</table>

Create single response variable Sbn_aware, where:
1. Image 1 AND image 2 selected = Sbn aware and GO TO Q8
2. Image 1 and not image 2 = ‘Sbn email aware’ and GO TO Q8
3. Image 2 selected and not image 1 = ‘Sbn website aware’ and GO TO Q8
4. Neither image 1 nor image 2 selected = Sbn unaware Go to section 3
Q8. Which of these have you **read** or **used**?

Please select all that you have read or used

*Retain order shown in Q7*

*Only show those selected from Q7 and option 8 (none of the above)*

<table>
<thead>
<tr>
<th>Image 1 (SBN email)</th>
<th>Image 3 (Main ATO website)</th>
<th>Image 5 (ATO call centre)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Image 2 (SBN website)</td>
<td>Image 4 (ATO app)</td>
<td>Image 6 (Ask Alex)</td>
</tr>
<tr>
<td>Image 7 (<a href="http://www.business.gov.au">www.business.gov.au</a>)</td>
<td>None of the above</td>
<td>Mutually exclusive</td>
</tr>
</tbody>
</table>

Create single response variable *SBN_USE*, where:

1. *Image 1 AND image 2 selected* = *SBN USER* GO TO Q9
2. *Image 1 and not image 2* = *‘SBN EMAIL USER’* and GO TO Q9
3. *Image 2 selected and not image 1* = *‘SBN WEBSITE USER’* and GO TO Q11
4. *Neither image 1 nor image 2 selected* = *NON USER* GO TO section 3

Q8b. Deleted

Ask If *SBN USER OR SBN EMAIL USER*

*IF SBN WEBSITE USER* Go to Q11

*Else go to section 3*

Q9a. Which of the following describes what you typically do when you **first receive** the newsroom email?

Please select all responses that apply

<table>
<thead>
<tr>
<th>Check email subject line to decide whether to read the email</th>
<th>1 Go to Q9B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Click on email &amp; scan articles</td>
<td>2</td>
</tr>
<tr>
<td>Delete without reading</td>
<td>3</td>
</tr>
<tr>
<td>Leave to view at a later stage</td>
<td>4 Go to Q9B</td>
</tr>
</tbody>
</table>
Q9b. And what would you typically do next with the newsroom email?

Please select all responses that apply

<table>
<thead>
<tr>
<th>Response</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Click articles of interest to read in more detail</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Note articles of interest to discuss with my tax professional</td>
<td></td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Use email as a prompt to act on things like lodgement deadlines</td>
<td></td>
<td></td>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Read and file for future reference</td>
<td></td>
<td></td>
<td></td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Read and delete</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Other, please specify</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6</td>
</tr>
</tbody>
</table>

Go to Q10

Q10. Thinking about the ATO’s Small business newsroom (SBN) email service, please tell us how much you agree or disagree with the following statements

Please use 5 point radial buttons

Please select the option that best describes your opinion

**Rotate statements**

<table>
<thead>
<tr>
<th></th>
<th>Strongly disagree</th>
<th>Neither agree nor disagree</th>
<th>Strongly agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>It prompts me to check out the latest news</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>5</td>
<td>It is easy to understand</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>6</td>
<td>It takes me to the right information</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>The emails are timely (they provide the right information when I need to know it)</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>It is about the right length</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>4</td>
<td>The frequency of the email (approximately every 3 weeks) is about right</td>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

IF Q8 Image 1 or 2 is selected (i.e. they use the SBN email or website) go to Q11

ELSE go to Q15 (section 5)

Retained from Small business newsroom survey 2015 wave (Q15) SCH Approval Number 02421 – 01.
Ask Q11 if Q8 Image 1 is selected (i.e. they use the SBN email) or Image 2 is selected (i.e. they use the SBN website). Please alter the wording according to device use.

**Q11. What device/s do you use to access the newsroom email service and/or newsroom website?**

Wording variations:

**IF ONLY SBN email used (i.e. Q8 option 1 NOT option 2 selected), ask:** What device/s do you use to access the newsroom email service?

Please select at least one device

**IF ONLY SBN website used (i.e. Q8 option 2 NOT option 1 selected), ask:** What device/s do you use to access the newsroom website?

Please select at least one device

**IF BOTH SBN email & website used (i.e. Q8 option 1 & 2 selected), ask:** What device/s do you use to access the newsroom email service and website? Please provide at least one device for each.

<table>
<thead>
<tr>
<th></th>
<th>Show Q11.1 if Q8 option 1 selected</th>
<th>Show Q11.2 if Q8 option 2 selected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Newsroom email</td>
<td>select all that apply</td>
<td>Newsroom website</td>
</tr>
<tr>
<td>service</td>
<td></td>
<td>select all that apply</td>
</tr>
<tr>
<td>Laptop</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Tablet</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Smartphone</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Desktop computer</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Other, please specify</td>
<td>5</td>
<td>5</td>
</tr>
</tbody>
</table>

**Retained from Small business newsroom survey 2015 wave (Q8) SCH Approval Number 02421 – 01. Split into two questions from 2015 wave (Q8) to separate out the email service from the newsroom.**
Ask Q12 if Q11.1 option 2 or 3 selected for email (i.e. they use a mobile device to read the email). Reword question text according to response at Q11

If only tablet selected at Q11, only ask about tablet (i.e. don’t include ‘/ smartphone’ in question text)

If only smartphone at Q11, only ask about smart phone (i.e. don’t include ‘tablet /’ in question text)

If both smartphone AND tablet, ask ONLY about smart phone (i.e. don’t include ‘tablet /’ in question text)

Q12. Thinking about viewing the ATO’s Small business newsroom email service using a tablet / smartphone, please tell us how much you agree or disagree with the following statements

Please select the option that best describes your opinion

Please use 5 point radial buttons

Rotate statements

<table>
<thead>
<tr>
<th></th>
<th>Strongly disagree</th>
<th>Neither agree nor disagree</th>
<th>Strongly agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>I can easily scan for items of interest</td>
<td>1 2 3 4 5</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>I can click articles of interest and read them on my mobile device</td>
<td>1 2 3 4 5</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>The newsroom email does not fit on the screen so I have to swipe left and right to see all the articles listed</td>
<td>1 2 3 4 5</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>The newsroom email is too difficult to use on my mobile device</td>
<td>1 2 3 4 5</td>
<td></td>
</tr>
</tbody>
</table>

Go to section 3

Q13 & Q14 deleted.
Small business section 3: Attitudes towards the newsroom

The next questions are about your perceptions of the newsroom service. The ATO’s Small business newsroom service is an online service that proactively provides the latest small business tax and super news via a direct email service approximately every 3 weeks, with links to a website for more information.

If you are unfamiliar with the service, we would appreciate you taking one to two minutes to familiarise yourself by viewing the examples below.

If you’d like to try the interactive elements of this, please click on the following links: https://www.ato.gov.au/misc/sbit/sbnews20160525.html to view the most recent email service, and www.ato.gov.au/Newsroom/smallbusiness to view the website.

*INSERT IMAGES and labels as appropriate (i.e. Small business newsroom email, Small business newsroom website)*

Ask Q15 if NON USER

Else go to Q16

Q15. Now that you’ve had a chance to see the Small business newsroom email service and website, and assuming that you received it, how likely are you to ever read either the email service or the website?

Please select the option that best describes your opinion

*Please use 5 point radial buttons*

<table>
<thead>
<tr>
<th></th>
<th>Very unlikely</th>
<th>Neither likely nor unlikely</th>
<th>Very likely</th>
</tr>
</thead>
<tbody>
<tr>
<td>Small business newsroom email</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>Small business newsroom website</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

Go to Q17

Q&A Research, is it possible to include small versions of the Small business newsroom email against option 1 and the Small business newsroom website against option 2 as well?
Ask if SBN USER, or SBN WEBSITE USER

If SBN USER ask 16.1 and 16.2
If SBN EMAIL USER ask 16.1 ONLY
If SBN WEBSITE USER ask 16.2 ONLY

Q16. Thinking about your use of the newsroom service, how satisfied are you with the …

Please select the option that best describes your opinion

Please use 5 point radial buttons

<table>
<thead>
<tr>
<th>Satisfaction Level</th>
<th>Very Dissatisfied</th>
<th>Neither Satisfied nor Dissatisfied</th>
<th>Very Satisfied</th>
</tr>
</thead>
<tbody>
<tr>
<td>Small business newsroom email service</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>Small business newsroom website</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

Go to Q17

Ask all
Q17. Based on what you have seen of the newsroom service, how much do you agree or disagree with the following statements

Please respond based on what you know or have seen of the service

Please select the option that best describes your opinion

*Please use 6 point radial buttons (to allow for DK response)*

Rotate statements

<table>
<thead>
<tr>
<th>Wording if newsroom IS used, i.e. EITHER Q8 image 1 OR image 2 selected</th>
<th>Wording if newsroom not used, i.e. NEITHER Q8 image 1 NOR image 2 selected</th>
<th>Strongly disagree</th>
<th>Neither agree nor disagree</th>
<th>Strongly agree</th>
<th>Don’t know / Not applicable</th>
<th>* indicates retained from 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The information is timely</td>
<td>Do not show option</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>2</td>
<td>The information is easy to understand</td>
<td>The information looks easy to understand</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>3</td>
<td>The information is relevant to my business</td>
<td>The information looks relevant to my business</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>4</td>
<td>The email service prompts me to attend to my business tax affairs (e.g. to lodge on time)</td>
<td>The email service looks likely to prompt me to attend to my business tax affairs (e.g. to lodge on time)</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>The newsroom helps me with my business tax affairs</td>
<td>The newsroom is likely to help me with my business tax affairs</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>7</td>
<td>The newsroom is easy to use</td>
<td>The newsroom looks easy to use</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>8</td>
<td>It is easy to get more detail if I want it</td>
<td>It looks easy to get more detail if I want it</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>12</td>
<td>The information helps me keep up to date</td>
<td>The information is likely to help me keep up to date</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

Go to Q18

*Retained from Small business newsroom survey 2015 wave (Q13), SCH Approval Number 02421 – 01. A number of changes / new statements added informed from recent qualitative research*
Past research has uncovered a number of reasons why people might not use the Small business newsroom email service and website. We are interested in how relevant each of these would be for you in whether you use the newsroom email service and website.

**Q18. How much of a barrier are each of the following to you in using the newsroom service? Where 1 is not a barrier at all, and 5 is a major barrier**

Please select the option that best describes your opinion

*Please use 6 point radial buttons (to allow for DK response)*

**Rotate statements**

How much of a barrier would each of the following be to you in using the service (if they don’t use it).

<table>
<thead>
<tr>
<th></th>
<th>Not a barrier at all</th>
<th>Major barrier</th>
<th>Don’t know</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>The email subject line does not prompt me to read the email</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>4</td>
<td>I am not interested in the article topics</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>5</td>
<td>It is not clear what is covered in the articles</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>6</td>
<td>The articles are not relevant to my business</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>7</td>
<td>The articles are too complicated</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>8</td>
<td>The articles lack sufficient detail</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>10</td>
<td>I cannot easily find the information I need</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>11</td>
<td>I have too many emails to attend to</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>9</td>
<td>Do you have other reasons for not using the small business newsroom (please specify)? Please leave blank if none</td>
<td>Open ended response</td>
<td></td>
</tr>
</tbody>
</table>

*Go to Q19*

**Q19. Deleted**
**Small business section 4: Enhancements**

*Ask all*

**Q20. If they were to be introduced, which of the following features would you read/use in the newsroom?**

*Rotate statements*

*Please use 3 point radial buttons*

*Note options 2 & 4 deleted, options 3, 10, 9 & 11 new*

<table>
<thead>
<tr>
<th></th>
<th>Would not use</th>
<th>May use</th>
<th>Definitely use</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Useful tips</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Help screens</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Alex, the ATO’s virtual assistant, available in the newsroom articles (Alex draws on information from the ATO’s main website to answer questions)</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>12</td>
<td>Live chat service, where you can have an online conversation with an ATO operator using instant messaging</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>6</td>
<td>Ability to choose the content you would like to receive in the newsroom email, for example articles relevant to your industry, articles relating to tax deductions, articles relevant to new businesses, etc. ...</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>7</td>
<td>Articles in the newsroom email tailored to the information you have previously provided to the ATO (ABN registration, tax returns, BAS etc.)</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>9</td>
<td>SMS alert with links to small business news (rather than the email)</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>11</td>
<td>The ability to download multiple calendar reminders at the same time</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>8</td>
<td>Other, please specify</td>
<td>Open ended response</td>
<td></td>
</tr>
</tbody>
</table>

*Please keep option 10 & 12 (Alex and the live chat) together to avoid confusion*

*Go to Q21*

*Retained from Small business newsroom survey 2015 wave (Q11), SCH Approval Number 02421 – 01. Additional options added.*
Small business section 5: Perceptions of the ATO

Wording if Q8 = image 1 or 2 selected (i.e. use newsroom)

Q21. Thinking about the newsroom service overall, has it had an effect on the way you view the ATO’s efforts to support small business? Please tell us how much you agree or disagree with the following statement …

Wording if Q8 image 1 or 2 not selected (i.e. don’t use newsroom).

Q21. Thinking about the newsroom service overall (based on what you saw earlier in this survey), has it had an effect on the way you view the ATO’s efforts to support small business? Please tell us how much you agree or disagree with the following statement …

Please use 5 point radial buttons

<table>
<thead>
<tr>
<th>Strongly disagree</th>
<th>Neither agree nor disagree</th>
<th>Strongly agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>The newsroom has improved my overall impression of the ATO</td>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

Go to Q22

Small business section 6: Managing your email

Q4. Deleted

Q5. Deleted

We are interested in how you manage email overall on a day to day basis. The following questions are to do with all the email you receive, not just the emails from the ATO.

Q4ANEW. How many email accounts (i.e. email addresses) do you have or use?

Please select one

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>More than 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>

Go to Q4BNEW

Q4BNEW. Taking all your email addresses into account, approximately how many emails do you receive each day? And about how many of these are business related?

| Q4B Business related email | Q4BB Total email including business |
Q4CNEW. Do you use any automatic filters on your business email account (s), not including your automatic SPAM filter?

By automatic filters, we mean filters that automatically separates email into different folders based on specified criteria

Please select all that apply

<table>
<thead>
<tr>
<th>Option</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes, my email service has an automatic filter (e.g. Gmail inbox categories &amp; tabs i.e. promotions, social media, etc.)</td>
<td>1</td>
</tr>
<tr>
<td>Yes, I have inbox wizards / rules (or similar) which I have manually set up</td>
<td>2</td>
</tr>
<tr>
<td>I have a different email filter system (please specify)</td>
<td>3</td>
</tr>
<tr>
<td>I’m not sure</td>
<td>4</td>
</tr>
<tr>
<td>No, I do not have any filters</td>
<td>5</td>
</tr>
</tbody>
</table>

Go to Q4DNEW

Q4DNEW. Which of the following describes what you typically do when you first look at your business email each day

Please select all that apply

<table>
<thead>
<tr>
<th>Option</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>I skim my emails and file or delete as required, leaving email requiring action for</td>
<td>1</td>
</tr>
<tr>
<td>I skim my email and read some in detail (e.g. those that require action or might be important)</td>
<td>2</td>
</tr>
<tr>
<td>I thoroughly read and action all email as it comes in</td>
<td>3</td>
</tr>
<tr>
<td>I leave them to view at a later stage</td>
<td>4</td>
</tr>
<tr>
<td>It is very variable day by day</td>
<td>5</td>
</tr>
</tbody>
</table>

Go to Q4ENEW

Q4ENEW. … and what would you typically do next with your business email (possibly at a later stage)?

Please select all that apply

<table>
<thead>
<tr>
<th>Option</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>I action the most urgent email, leaving other messages in my inbox</td>
<td>1</td>
</tr>
<tr>
<td>I action the most urgent email, and file or delete other messages as required</td>
<td>2</td>
</tr>
<tr>
<td>I thoroughly read all email, generally on a daily basis</td>
<td>3</td>
</tr>
</tbody>
</table>

Go to Q4FNEW
| I thoroughly read all email, but it might take more than one day | 4 |
| Other, please specify | 5 |
| I usually do not need to take further action | 6 |

**Q4FNEW.** Which of the following device(s) do you use to read your business email?  
Please select all that apply

| Device |  
| --- | --- |
| Smartphone | 1 |
| Touch screen tablet (e.g. iPad, Surface Pro, etc.) | 2 |
| Laptop or desktop | 3 |

*Go to Q4HNEW*

**Note – there is no Q4GNEW.**

**Q4HNEW.** How do you usually manage business email from unfamiliar senders?  
Please select the response that best applies to you

| Action |  
| --- | --- |
| Delete without opening | 1 |
| Read text, but do not download pictures or click on links | 2 |
| File without reading | 3 |
| Would action as I would any other email | 5 |
| Other, please specify | 6 |

*Go to Q4HANEW*  
*Go to Q4INEW*
Q4HANEW. And why do you delete this type of email?

Please select all that apply

<table>
<thead>
<tr>
<th>Reason</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concern about spam</td>
<td>1</td>
</tr>
<tr>
<td>Concern about possible viruses</td>
<td>2</td>
</tr>
<tr>
<td>Don’t have time to look at email from senders I don’t know</td>
<td>3</td>
</tr>
<tr>
<td>Not interested in email from senders I don’t know</td>
<td>4</td>
</tr>
<tr>
<td>Other, please specify</td>
<td>5</td>
</tr>
</tbody>
</table>

Go to Q4INEW

Q4INEW. How do you feel about the total amount of email you receive each day? Please tell us how much you agree or disagree with the following statement …

Please select the option that best describes your opinion

Please use 5 point radial buttons

<table>
<thead>
<tr>
<th>Statement</th>
<th>Strongly disagree</th>
<th>Neither agree nor disagree</th>
<th>Strongly agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>I find it hard to deal with the volume of email I receive</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

Go to Q5ANEW

Small business section 7: Demographics part II

Finally, we have a few questions that will help us understand the types of businesses who have completed the survey

Q22. What is your main business postcode?

Allow postcode entry only

30_1: postcode as a numeric field, not text
30_2: Code as state
30_3: Code as metro or regional

Go to Q23

Retained from Small business newsroom survey 2015 wave (Q22), SCH Approval Number 02421
Q23. What is your age?
Please select one

<table>
<thead>
<tr>
<th>Age Range</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under 20 years</td>
<td>1</td>
</tr>
<tr>
<td>20 - 25 years</td>
<td>2</td>
</tr>
<tr>
<td>26 - 30 years</td>
<td>3</td>
</tr>
<tr>
<td>31 - 40 years</td>
<td>4</td>
</tr>
<tr>
<td>41 - 50 years</td>
<td>5</td>
</tr>
<tr>
<td>51 - 60 years</td>
<td>6</td>
</tr>
<tr>
<td>Over 60 years</td>
<td>7</td>
</tr>
</tbody>
</table>

IF Q1 = 1 (i.e. this is the business owner) GO TO Q24
ELSE GO TO Q27

Retained from Small business newsroom survey 2015 wave (Q23), SCH Approval Number 02421

ASK IF Q1 = 1 (i.e. this is the business owner)

Q24. Approximately how long have you been operating your main business?
Please select one

<table>
<thead>
<tr>
<th>Duration</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 1 year</td>
<td>1</td>
</tr>
<tr>
<td>1 to 5 years</td>
<td>2</td>
</tr>
<tr>
<td>6 to 10 years</td>
<td>3</td>
</tr>
<tr>
<td>11 to 15 years</td>
<td>4</td>
</tr>
<tr>
<td>16 to 20 years</td>
<td>5</td>
</tr>
<tr>
<td>Over 20 years</td>
<td>6</td>
</tr>
<tr>
<td>Not sure</td>
<td>7</td>
</tr>
</tbody>
</table>

Go to Q25

Modified from Small business newsroom survey 2015 wave (Q23), SCH Approval Number 02421

Original question was: Approximately how long has your main business been operating?
ASK IF Q1 = 1 (i.e. respondent is the business owner)

Q25. Is this the first business that you have owned?
Please select one

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>1</th>
<th>Go to Q27</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No</td>
<td>2</td>
<td>Go to Q26</td>
</tr>
</tbody>
</table>

From New to Small Business education research Section A Q4, SCH Approval Number 15-088702

ASK IF Q25 = 2 (i.e. this is not the first business that they have owned)

Q26. How long have you been a business owner in total? (That is, including all the businesses you have owned)
Please select one

<table>
<thead>
<tr>
<th>Record number of years</th>
<th>Allow numeric entry nn.n</th>
</tr>
</thead>
<tbody>
<tr>
<td>Don't know</td>
<td>99</td>
</tr>
</tbody>
</table>

Number of years needs to correspond with age. Assume respondent must be at least 18-20 to be a business owner, thus if:

Q23<3 (i.e. they are no older than 25) they cannot enter a number > 7
Q23=4 (i.e. they are no older than 40) they cannot enter a number > 20

From New to Small Business education research Section A Q5, SCH Approval Number 15-088702

ASK ALL. IF Q26 is asked, please show Q27 on the same page.

Q27. How many years of experience in total have you had in managing or owning a business?
Please select one

<table>
<thead>
<tr>
<th>Record number of years</th>
<th>Allow numeric entry nn.n</th>
</tr>
</thead>
<tbody>
<tr>
<td>Don't know</td>
<td>99</td>
</tr>
</tbody>
</table>

If Q26 asked, Q27 must be ≥ Q26

Number of years needs to correspond with age. Assume respondent must be at least 18-20 to be a business owner, thus if:

Q23<3 (i.e. they are no older than 25) they cannot enter a number > 7
Q23=4 (i.e. they are no older than 40) they cannot enter a number > 20
Q23=5 (i.e. they are no older than 50) they cannot enter a number > 30

From New to Small Business education research Section A Q9, SCH Approval Number 15-088702
Q28. How many staff including yourself does your business employ?

*Ask all*

Please select one

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
</tr>
<tr>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>2 to 4</td>
<td>2</td>
</tr>
<tr>
<td>5 to 9</td>
<td>3</td>
</tr>
<tr>
<td>10 to 20</td>
<td>4</td>
</tr>
<tr>
<td>More than 20</td>
<td>5</td>
</tr>
</tbody>
</table>

*Go to Q29*

*Based on SC5 Small Business Engagement Survey, Approval Number 02475 - 01*

Q29 deleted

*Ask all*

Q30. What is the structure of your business?

Please select one

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Sole trader</td>
<td></td>
</tr>
<tr>
<td>Partnership</td>
<td>2</td>
</tr>
<tr>
<td>Company</td>
<td>3</td>
</tr>
<tr>
<td>Trust</td>
<td>4</td>
</tr>
<tr>
<td>Other, please specify</td>
<td>5</td>
</tr>
</tbody>
</table>

*Go to Q31*

*Retained from Small business newsroom survey 2015 wave (Q27), SCH Approval Number 02421-01*
Ask ATO list. Please combine responses with Q31B asked at beginning of survey

Q31. What is your annual turnover? If you’re not sure or it tends to vary, please base this on your last tax return. Remember, this is completely anonymous, - your responses will not be attached to any identifying information.

Please select one

<table>
<thead>
<tr>
<th>Annual Turnover</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to $75,000</td>
<td>1</td>
</tr>
<tr>
<td>more than $75,000 to less than $2 million</td>
<td>2</td>
</tr>
<tr>
<td>$2 million to $10 million</td>
<td>3</td>
</tr>
<tr>
<td>More than $10 million</td>
<td>4</td>
</tr>
</tbody>
</table>

Go to finish screen (see end of survey)

Retained from Small business newsroom survey 2015 wave (Q25), SCH Approval Number 02421-01. Response set changed to reflect GST threshold.
TAX PRACTITIONERS ONLY

Tax practitioner section 1: Demographics part I & digital communications

First, a few questions about you and your practice

TPQ1. What type of practice do you work in?

Please select all that apply

<table>
<thead>
<tr>
<th>Practice Type</th>
<th>Selection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting practice</td>
<td>1</td>
</tr>
<tr>
<td>Bookkeeping practice</td>
<td>2</td>
</tr>
<tr>
<td>Other, please specify</td>
<td>3</td>
</tr>
</tbody>
</table>

If only 3 selected, Terminate

TPQ2. Which of the following best describes the position you currently occupy in your practice?

Please select the response that best applies

<table>
<thead>
<tr>
<th>Position Type</th>
<th>Selection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mid level accountant(s)</td>
<td>1</td>
</tr>
<tr>
<td>Senior accountant(s)</td>
<td>2</td>
</tr>
<tr>
<td>Tax agent</td>
<td>3</td>
</tr>
<tr>
<td>Office Manager(s)</td>
<td>4</td>
</tr>
<tr>
<td>Partner and/or business owner</td>
<td>5</td>
</tr>
<tr>
<td>Legal practitioner</td>
<td>6</td>
</tr>
<tr>
<td>BAS agent or bookkeeper (employee)</td>
<td>7</td>
</tr>
<tr>
<td>Other (please specify)</td>
<td>8</td>
</tr>
</tbody>
</table>

If:

1  Option 7, OR
2  Option 2 but NOT option 1 in Q1 AND option 5 in Q2 classify as ‘bookkeeper’
3  BOTH option 1 & 2 in TPQ1 selected, do not classify as bookkeeper

Retained from Tax practitioner 2012 wave (D3), SCH Approval Number 02076 – 03 (slight wording change to cater for inclusion of bookkeeper / bas agents, & ‘tax agent’ added as an option)
TPQ3. Approximately how many small business clients did you personally have last financial year?

<table>
<thead>
<tr>
<th>Q3 Number of small business clients</th>
<th>Allow numeric entry (whole number only), If &lt;5 small business clients, terminate Else go to tax practitioner section 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please enter a number</td>
<td></td>
</tr>
</tbody>
</table>

Tax practitioner section 2: Communicating with clients

We now have a few questions about how you typically communicate with your small business clients.

ASK TPQ13 IF BOOKKEEPER ELSE GO TO TPQ14

TPQ13. Where do you typically work from?

Please select the response that best applies to you

<table>
<thead>
<tr>
<th>Mostly clients’ premises</th>
<th>Mostly my own premises</th>
<th>Approximately equally between client and my own premises</th>
<th>Other, please specify</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

Go to TPQ14

ASK ALL

TPQ14. Do you regularly send a newsletter to your small business clients?

Please select the response that best applies to you

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

Go to TPQ15 To TPQ16

TPQ15. How do you usually produce the newsletter?

Please select the response that best applies to you

<table>
<thead>
<tr>
<th>Produce in house</th>
<th>Use an outsourced service</th>
<th>Other, please specify</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

Go to TPQ16

TPQ16. In your practice, approximately what percentage of your time with clients is spent on:

(a) tax related work (including income tax and GST)
(b) non-tax related work (such as providing business advice / financial advice, and other services you offer clients)? This includes both billable and non-billable work.

Please enter the proportion for each. Must total 100%  

| % of time spent with clients on tax related work | __ % |
| % of time spent with clients on non-tax related work | __ % |
| MUST TOTAL TO 100% |

Retained from Tax practitioner 2012 wave (Q11), SCH Approval Number 02076 – 03

ASK ALL TAX PRACTITIONERS

Tax practitioner section 3: Small business newsroom – awareness and usage

We now have some questions about taxation and superannuation information in particular.

TPQ17. Which of the following sources of tax or super information are you aware of, whether or not you have used them?

Please select each of those you are aware of, regardless of whether you have used them or not

Rotate

| Image 1 (Small business newsroom email) | Image 3 (Main ATO website) | Image 5 (ATO call centre) |
| Image 2 (Small business newsroom website) | Image 4 (ATO app) | Image 6 (Ask Alex) |
| Image 7 (www.business.gov.au) | Image 8 (tax professionals newsletter) | None of the above |

Mutually exclusive

Create single response variable Sbn Aware, where:
1. Image 1 AND image 2 selected = Sbn Aware and GO TO TPQ18
2. Image 1 and not image 2 = ‘Sbn email aware’ and GO TO TPQ18
3. Image 2 selected and not image 1 = ‘Sbn website aware’ and GO TO TPQ18
4. Neither image 1 nor image 2 selected = Sbn unaware Go to Tax practitioner section 5

Retained from Small business newsroom survey (Q7), SCH Approval Number 02504-01

Ask if tax practitioner and Sbn aware, Sbn email aware or Sbn website aware’

TPQ18. Which of these have you read or used?

Please select all that you have read or used

Retain order shown in Q17

Only show those selected from Q7 and option 8 (none of the above)
Create single response variable SBN_USE, where:
1. Image 1 AND image 2 selected = SBN USER GO TO TPQ19
2. Image 1 and not image 2 = ‘SBN EMAIL USER’ and GO TO TPQ19
3. Image 2 selected and not image 1 = ‘SBN WEBSITE USER’ and GO TO tax practitioner section 4
4. Neither image 1 nor image 2 selected = NON USER GO TO tax practitioner section 5

**TPQ19. Which of the following describes what you typically do when you first receive the Small business newsroom email?**

Please select the response that best applies to you

<table>
<thead>
<tr>
<th>Option</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Check email subject line to decide whether to read the email</td>
<td>1</td>
</tr>
<tr>
<td>Click on email &amp; scan articles</td>
<td>2</td>
</tr>
<tr>
<td>Delete without reading</td>
<td>3</td>
</tr>
<tr>
<td>Leave to view at a later stage</td>
<td>4</td>
</tr>
</tbody>
</table>

*Go to TPQ20*
TPQ20. And thinking about your use of the Small business newsroom email, how much do you agree or disagree with the following statements?

Please respond based on what you know or have seen of the service. Please select the option that best describes your opinion

Please use 6 point radial buttons (to allow for DK response)

<table>
<thead>
<tr>
<th>Statement</th>
<th>Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>It is a useful source of information for me in my practice</td>
<td>1</td>
</tr>
<tr>
<td>I do / would discuss articles in the newsletter with clients</td>
<td>2</td>
</tr>
</tbody>
</table>

Go to tax practitioner section 4

Q&A Research, “neither” is misspelled on the online survey scale

Tax practitioner section 4: Use or likely use with clients

Now, thinking about your small business clients and what you have seen of the Small business newsroom service…

If SBN USER, SBN EMAIL USER OR SBN WEBSITE USER ASK Q21 ELSE GO TO Q22

TPQ21. Have you ever done any of the following?

Please select all that apply

<table>
<thead>
<tr>
<th>Activity</th>
<th>Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discuss articles of interest in the small business newsroom service with some clients</td>
<td>1</td>
</tr>
<tr>
<td>Sent an article or article link to the small business newsroom service to some clients</td>
<td>2</td>
</tr>
<tr>
<td>Sent the entire Small business newsroom email to some clients</td>
<td>3</td>
</tr>
<tr>
<td>Recommended to some clients that they should subscribe to the small business newsroom service</td>
<td>4</td>
</tr>
<tr>
<td>Other, please specify</td>
<td>5</td>
</tr>
<tr>
<td>I have not discussed or referred the Small business newsroom service with any clients</td>
<td>6</td>
</tr>
</tbody>
</table>

Go to TPQ22
ASK TPQ22 Small business newsroom user (i.e. SBN USER, SBN EMAIL USER OR SBN WEBSITE USER).
Show TPQ21 & TPQ22 side by side

If SBN USER, SBN EMAIL USER OR SBN WEBSITE USER, ask:

TPQ22. And would you be likely to do any of the following in the future?

Please select all that apply

| Note articles of interest in the small business newsroom service to discuss with some clients | 1 |
| Send an article or article link to the small business newsroom service to some clients | 2 |
| Send the entire Small business newsroom email to some clients | 3 |
| Recommend to some clients that they should subscribe to the small business newsroom service | 4 |
| Other, please specify | 5 |
| I am unlikely to discuss or refer the Small business newsroom service with any clients | 6 |

IF TPQ21 populated, auto populate TPQ22 accordingly, but allow respondent to modify.
Go to tax practitioner section 5.
**Tax practitioner section 5: Attitudes towards the newsroom**

**Your opinion of the newsroom**

Please read this page, and then click on ‘next’ at the bottom.

The ATO’s Small business newsroom service is an online service that proactively provides the latest small business tax and super news via a direct email service approximately every 3 weeks, with links to a website for more information.

If you are unfamiliar with the service, we would appreciate you taking one to two minutes to familiarise yourself by viewing the examples below.

If you’d like to try the interactive elements of this, please click on the following links: [https://www.ato.gov.au/misc/sbit/sbnews20160525.html](https://www.ato.gov.au/misc/sbit/sbnews20160525.html) to view the most recent email service, and [www.ato.gov.au/Newsroom/smallbusiness](http://www.ato.gov.au/Newsroom/smallbusiness) to view the website.

*INSERT IMAGES and labels as appropriate (i.e. Small business newsroom email, Small business newsroom website)*

Ask all

**TPQ25. Thinking about the ATO’s Small business newsroom (SBN) email service, please tell us how much you agree or disagree with the following statements**

Please select the option that best describes your opinion

**Please use 5 point radial buttons. Rotate statements**

<table>
<thead>
<tr>
<th></th>
<th>Wording if SBN email or SBN web user</th>
<th>Wording if NOT SBN email or SBN web user</th>
<th>Strongly disagree</th>
<th>Neither agree nor disagree</th>
<th>Strongly agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>It is a good way for the ATO to give information to small business</td>
<td>It would be a good way for the ATO to give information to small business</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>5</td>
<td>It is easy for small business people to understand</td>
<td>It would be easy for small business people to understand</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>6</td>
<td>The emails are timely (they provide small business the right information when they need to know it)</td>
<td>Do not show option</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>2</td>
<td>It is about the right length for small business</td>
<td>It would be about the right length for small business</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>3</td>
<td>The frequency of the email (approximately every 3 weeks) is about right</td>
<td>The frequency of the email (approximately every 3 weeks) would be about right</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>The email service would prompt clients to attend to their business tax affairs (e.g. to lodge on time)</td>
<td>The email service would prompt clients to attend to their business tax affairs (e.g. to lodge on time)</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>7</td>
<td>It is important for the ATO to provide small businesses with this type of information</td>
<td>It is important for the ATO to provide small businesses with this type of information</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

Go to Preamble and then TPQ23

*Retained from Small business newsroom survey (Q10), SCH Approval Number 02504-01, but modified for tax practitioner use*
The next questions are about your perceptions of the newsroom service

**Ask if NON USER (i.e. they haven't used the website or email before).**

**TPQ23. Now that you've had a chance to see the Small business newsroom email service and website, and assuming that you received it, how likely are you to ever read either the email service or the website?**

Please select the option that best describes your opinion

*Please use 5 point radial buttons*

<table>
<thead>
<tr>
<th>Very unlikely</th>
<th>Neither likely nor unlikely</th>
<th>Very likely</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 1 | Small business newsroom email | 1 | 2 | 3 | 4 | 5 |
| 2 | Small business newsroom website | 1 | 2 | 3 | 4 | 5 |

**Go to TPQ26**

Q&A Research, is it possible to include small versions of the Small business newsroom email against option 1 and the Small business newsroom website against option 2 as well?

*Retained from Small business newsroom survey (Q15), SCH Approval Number 02504-01*

**ASK IF SBN USER, SBN EMAIL USER OR SBN WEBSITE USER (i.e. they have used the website or email before).**

**TPQ24. Thinking about your use of the newsroom service, how satisfied are you with the …**

Please select the option that best describes your opinion

*Please use 5 point radial buttons*

<table>
<thead>
<tr>
<th>Very dissatisfied</th>
<th>Neither satisfied nor dissatisfied</th>
<th>Very satisfied</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 1 | Small business newsroom email service | 1 | 2 | 3 | 4 | 5 |
| 2 | Small business newsroom website | 1 | 2 | 3 | 4 | 5 |

**Go to TPQ26**

*Retained from Small business newsroom survey (Q16), SCH Approval Number 02504-01*
**Ask all tax practitioners**

**TPQ26.** Now thinking about the small business newsroom service overall, including both the email and the website, please tell us how much you agree or disagree with the following statements, where 1 means you strongly disagree and 5 means you strongly agree. 

Please select the option that best describes your opinion

*Please use 5 point radial buttons, and allow a DK response*

<table>
<thead>
<tr>
<th></th>
<th>Strongly disagree</th>
<th>Neither agree nor disagree</th>
<th>Strongly agree</th>
<th>Don't know</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Clients would not be interested in the article topics</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>6</td>
<td>The articles are not relevant to my clients’ businesses</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>7</td>
<td>The articles are too complicated</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>8</td>
<td>The articles lack sufficient detail</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>10</td>
<td>Clients could not easily find the information they need</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>11</td>
<td>Clients have too many emails to attend to</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>12</td>
<td>Clients do not need this type of information because I provide them with the information they need</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Do you have any other reasons for not referring clients to the small business newsroom (please specify)? Please leave blank if none</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Go to TPQ27*

Retained from Small business newsroom survey (Q18), SCH Approval Number 02504-01, but modified for tax practitioner use
Ask all tax practitioners. Vary wording depending on Small business newsroom use

ASK IF SBN USER, SBN EMAIL USER OR SBN WEBSITE USER (i.e. they have used the website or email before).

TPQ27. Thinking about the newsroom service overall, has it had an effect on the way you view the ATO’s efforts to support small business? Please tell us how much you agree or disagree with the following statement …

Else ask

TPQ27. Thinking about the newsroom service overall (based on what you saw earlier in this survey), has it had an effect on the way you view the ATO’s efforts to support small business? Please tell us how much you agree or disagree with the following statement …

Please select the option that best describes your opinion

Please use 5 point radial buttons

<table>
<thead>
<tr>
<th>Strongly disagree</th>
<th>Neither agree nor disagree</th>
<th>Strongly agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>The newsroom has improved my overall impression of the ATO</td>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

Go to tax practitioner section 6

Retained from Small business newsroom survey (Q21), SCH Approval Number 02504-01

Tax practitioner section 6: Managing your email

We are interested in how you manage email overall on a day to day basis. The following questions are to do with all the email you receive, not just the emails from the ATO.

TPQ4. How many email accounts (i.e. email addresses) do you have or use?

Please select one

<table>
<thead>
<tr>
<th>1</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
</tr>
<tr>
<td>More than 5</td>
<td>6</td>
</tr>
</tbody>
</table>

Go to TPQ5

TPQ5. Taking all your email addresses into account, approximately how many emails do you receive each day? And about how many of these are business related?

| Q5A Business related email | Q5B Total email including business |
TPQ6. Do you have any automatic filters on your business email account (s), not including your automatic SPAM filter?

By automatic filters, we mean filters that automatically separates email into different folders based on specified criteria

Please select the response that best applies

<table>
<thead>
<tr>
<th>Response</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes, my email service has an automatic filter (e.g. Gmail inbox categories &amp; tabs i.e. promotions, social media, etc.)</td>
<td>1</td>
</tr>
<tr>
<td>Yes, I have inbox wizards / rules (or similar) which I have manually set up</td>
<td>2</td>
</tr>
<tr>
<td>I have a different system (please specify)</td>
<td>3</td>
</tr>
<tr>
<td>I’m not sure</td>
<td>4</td>
</tr>
<tr>
<td>No, I do not have any filters</td>
<td>5</td>
</tr>
</tbody>
</table>

Programmer, please show TPQ7 and TPQ8 on the same screen

TPQ7. Which of the following describes what you typically do when you first look at your business email each day

Please select all that apply

<table>
<thead>
<tr>
<th>Response</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>I skim my emails and file or delete as required, leaving email requiring action for later</td>
<td>1</td>
</tr>
<tr>
<td>I skim my email and read some in detail (e.g. those that require action or might be important)</td>
<td>2</td>
</tr>
<tr>
<td>I thoroughly read and action all email as it comes in</td>
<td>3</td>
</tr>
<tr>
<td>Leave to view at a later stage</td>
<td>4</td>
</tr>
<tr>
<td>It is very variable day by day</td>
<td>5</td>
</tr>
</tbody>
</table>

Go to TPQ8

TPQ8. … and what would you typically do next with your business email (possibly at a later stage)?

Please select all that apply

<table>
<thead>
<tr>
<th>Response</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>I action the most urgent email, leaving other messages in my inbox</td>
<td>1</td>
</tr>
<tr>
<td>I action the most urgent email, and file or delete other messages as required</td>
<td>2</td>
</tr>
<tr>
<td>I thoroughly read all email, generally on a daily basis</td>
<td>3</td>
</tr>
<tr>
<td>I thoroughly read all email, but it might take more than one day</td>
<td>4</td>
</tr>
</tbody>
</table>
### TPQ9. Which of the following device(s) do you use to read your business email?

*Please all that apply*

<table>
<thead>
<tr>
<th>Device</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Smartphone</td>
<td>1</td>
</tr>
<tr>
<td>Touch screen tablet (e.g. iPad, Surface Pro, etc.)</td>
<td>2</td>
</tr>
<tr>
<td>Laptop or desktop</td>
<td>3</td>
</tr>
</tbody>
</table>

*Go to TPQ11*

*(no TPQ10)*

### TPQ11. How do you usually manage business email from unfamiliar senders?*

**Please select the response that best applies to you**

<table>
<thead>
<tr>
<th>Action</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Delete without opening</td>
<td>1</td>
</tr>
<tr>
<td>Read text, but do not download pictures or click on links</td>
<td>2</td>
</tr>
<tr>
<td>File without reading</td>
<td>3</td>
</tr>
<tr>
<td>Would action as I would any other email</td>
<td>5</td>
</tr>
<tr>
<td>Other, please specify</td>
<td>6</td>
</tr>
</tbody>
</table>

*Go to TPQ11B*

*Go to TPQ12*
TPQ11B. And why do you delete this type of email?

Please select all that apply

<table>
<thead>
<tr>
<th>Concern about spam</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concern about possible viruses</td>
<td>2</td>
</tr>
<tr>
<td>Don’t have time to look at email from senders I don’t know</td>
<td>3</td>
</tr>
<tr>
<td>Not interested in email from senders I don’t know</td>
<td>4</td>
</tr>
<tr>
<td>Other, please specify</td>
<td>5</td>
</tr>
</tbody>
</table>

Go to TPQ12

TPQ12. How do you feel about the total amount of email you receive each day? Please tell us how much you agree or disagree with the following statement …

Please select the option that best describes your opinion

Please use 5 point radial buttons

<table>
<thead>
<tr>
<th>Strongly disagree</th>
<th>Neither agree nor disagree</th>
<th>Strongly agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>I find it hard to deal with the volume of email I receive</td>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

Go to tax practitioner section 7

Tax practitioner section 7: Demographics part II

Finally, we have a few questions that will help us understand the types of businesses who have completed the survey

TPQ28. What is your main business postcode?

Allow postcode entry only

30_1: postcode as a numeric field, not text
30_2: Code as state
30_3: Code as metro or regional

Go to TPQ29

Retained from Small business newsroom survey (Q22), SCH Approval Number 02504-01
TPQ29. Is there more than one person (including yourself) employed in your practice?
Please include clerical / administrative workers, but not auxiliary staff such as cleaners.
Please select the response that best applies

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>Go to TPQ30</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single staff practice</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Multiple staff practice</td>
<td>2</td>
<td></td>
</tr>
</tbody>
</table>

Retained from Tax practitioner 2012 wave (D3), SCH Approval Number 02076 -- 03

TPQ30. How long has your practice been operating for?
Please select the response that best applies

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>Go to TPQ31</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 4 years</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>4-10 years</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>More than 10 years</td>
<td>3</td>
<td></td>
</tr>
</tbody>
</table>

TPQ31. Are there any other final comments that you would like to make regarding the ATO?
EMPTY ALLOWED

Allow 250 characters & show # of characters available

Go to Thankyou screen.

Thankyou screen (All respondents, both tax practitioner and small business)
Thank you for your time. Your input has been invaluable. Findings from this research will be used to improve the ATO’s communications, and the small business newsroom in particular.

On completion, after the respondent clicks on the last ‘submit’ button, go to www.ato.gov.au/Newsroom/smallbusiness

Please record responses even if the respondent does not click on the final submit button – i.e. as long as they have answered up to small business Q31 or TPQ31, they should be treated as ‘completed’.
### 8.4 Other, please specify responses

Some questions allowed respondents to enter additional text where they wished to add to the existing response set. Responses which were unable to be 'coded' (see section Other, please specify responses for a discussion on the approach) are summarised below.

<table>
<thead>
<tr>
<th>Question</th>
<th>Other, please specify responses included:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q1. Which of the following best describes you?</td>
<td>Non profit, selling Avon / products for breast cancer</td>
</tr>
<tr>
<td>Q9B … and what would you do next? (Multiple response)</td>
<td>Scan headlines (as a second action) and Use to distribute relevant information to staff.</td>
</tr>
<tr>
<td>Q18 How much of a barrier are each of the following to you in using the newsroom service?</td>
<td>There were n=167 Other, please specify responses, although not all of these were barriers. Responses are paraphrased, and include: Happy / no barrier (n=76), Don't need it / business tax needs are stable or simple / business is too new to need it (n=15), Don't have time (n=13), Not relevant / articles too generic (n=11), Prefer to use my accountant / No need to use (n=9), Lack of awareness (n=9), Unsure / don't know (n=5), Have alternative information sources (n=4), Comment (not a barrier) (n=3), Require more info / don't know how to use (n=3), Service lacks credibility / unhappy with the ATO (n=3), Doesn't make sense (n=2), Winding down the business (n=2), Lacks interest in tax matters / newsroom is boring (n=2), Information is too complicated (n=1), I am not interested in the article topics (n=1), Security concerns / unknown sender (n=1), Don't like the format (n=1), Example of how to work out my tax (n=1), Emails are too frequent (n=1)</td>
</tr>
<tr>
<td>Q20 If they were to be introduced, which of the following features would you read/use in the newsroom?</td>
<td>There were n=28 Other, please specify responses, although not all made sufficient sense to include. Responses are paraphrased, and include: Relevant / tailored content (n=7), Other comment (not enhancement) (n=3), Calendar function - Ability to create ( &amp; print) a personal calendar of tax dates / load calendar / save relevant info (n=3), List of minimum pay rates (n=1), Changes to wage awards (n=1), Superannuation requirements (n=1), Ability to report misconduct (n=1), Ability to share good business advice on Goggle+ (n=1), Access to calculators (n=1), Capital gains tax (n=1), More examples (n=1), Live support 24/7 (n=1), News (n=1), SMS text reminders for quarterly BAS (n=1), Video streaming (n=1), Word search (n=1), Definitions where to go for local tax help for free for micro businesses (particularly with low income / those supplementing a pension)</td>
</tr>
<tr>
<td>Q4HANEW And why do you delete this type of email?</td>
<td>Possible malware, Not interested in email if is from 'obvious' untrustworthy source</td>
</tr>
<tr>
<td>Q4CNEW / TPO6 Do you use any automatic filters on your business email account (s), not including your automatic SPAM filter?</td>
<td>Junk email, Spam ware, McPhee, I filed them according to topics.</td>
</tr>
<tr>
<td>TPO15 How do you usually produce the newsletter?</td>
<td>Email the newsletter</td>
</tr>
</tbody>
</table>
TPQ26 Now thinking about the Small business newsroom service overall, including both the email and the website, please tell us how much you agree or disagree with the following statements … (barriers) Responses were from the perspective of barriers to clients using the newsroom, and included (paraphrased): Have an accountant so no need for newsroom (n=5), Too many emails (n=1), Tax practitioner does not encourage DIY (n=1)

TPQ31 Are there any other final comments that you would like to make regarding the ATO As past experience indicated that tax practitioners generally appreciated a chance to provide unprompted feedback, there was an optional question seeking final comments. There were n=22 responses. General positive response (n=6), Improve tax / BAS agent portal / critical of ATO systems / Problems with Auskey (n=9), Want email rather than paper correspondence (n=2), Critical of customer service (n=2), ATO to pay TP for debt collection rather than debt collection agency (n=1), Reject making 'improvements' (n=1), Too much SME tax debt (n=1), ATO should issue assessments for all tax payers (n=1), Should have one consistent ATO staff member to liaise with for debt management (n=1), Too busy to do survey (2016 lodgement deadline week) (n=1), Make it easier to request last minute extensions (n=1), Too many ATO sites / newsletters (n=1)