2025 Taxpayer Satisfaction Survey

April 2026

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Executive Summary

Introduction

Improving the customer experience is one of the Department of Revenue's (DOR/Revenue) four goals. DOR strives to "build relationships and empower success" to meet customers' needs, expectations, and to provide the highest level of service possible.

Surveys are one way to collect data from customers to measure progress and identify needs and expectations. The 2025 Taxpayer Satisfaction Survey (TSS/survey) provides a fresh opportunity to see Revenue as customers do and provides a roadmap to meet their expectations.

Background

Revenue has been conducting a Taxpayer Satisfaction Survey since 1992. For many years, DOR partnered with Washington State University's Social & Economic Sciences Research Center to conduct the survey every two years. In 2018, DOR began conducting the survey annually in-house.

Trends and significant observations

This year's Taxpayer Satisfaction Survey reports a modest decline across several customer experience measures. A new tax law (ESSB 5814), passed during the 2025 legislative session and implemented on October 1, 2025, introduced changes that affected many taxpayer's reporting requirements and operational processes. These changes were implemented within a compressed timeframe. The survey was conducted shortly after the law took effect, and respondent feedback reflects experiences during this period, as noted in both the ratings and the open-ended comments.

Even with some decline in 2025, overall satisfaction scores remain high. Many taxpayers continue to report positive interactions with Department of Revenue staff and appreciate the support they receive.

Survey Profile

Method

Criteria used for pulling the pool of taxpayers:

- Either a monthly, quarterly, or annual filing frequency.
- Tax accounts were open.
- Tax account type was excise.
- A return had been filed in the last 365 days.

From this pool of 339,000, the survey was sent to a random sample of 20,000 taxpayers.

Timeframe

Revenue conducted the 2025 survey from January 13 – March 2, 2026.

The annual trend charts in this report display data from the last five years to provide a clear view of recent trends.

Response rate

This year's 1.29% response rate is the lowest since DOR launched the annual Taxpayer Satisfaction Survey. Although this reduces the breadth of perspectives captured, consistent trends across the years suggest the results still provide meaningful insights. This survey is typically sent to 10,000 taxpayers. However, due to the low response rate, an additional 10,000 taxpayers were randomly selected.

Table 1 Response rate by year 2018-2025

Year	# of responses received	# of invitations sent	Response rate
2018	434	10,000	4.34%
2019	670	10,000	6.70%
2020	786	10,000	7.86%
2021	444	20,000	2.22%
2022	287	10,000	2.87%
2023	378	10,000	3.78%
2024	400	20,000	2.00%
2025	257	20,000	1.29%

Where did our responses come from?

While 95.5% of responses were from the United States, 9 other countries (and 1 unknown) were represented:

- United States (234)
- Germany (2)
- China (1)
- India (1)
- Canada (1)
- Latvia (1)
- Mexico (1)
- Japan (1)
- Norway (1)
- Korea (1)

Responses from the United States represented 15 states:

Washington (129)
Iowa (12)
Oregon (11)
Viginia (10)
California (6)
Texas (5)
Arizona (2)
South Carolina (1)
Kentucky (1)
Oklahoma (1)
Illinois (1)
Alabama (1)
Georgia (1)
Florida (1)
New York (1)
Unknown in US (51)

Results

Q1. How would you describe yourself or your business?

Most respondents indicated that they represented small businesses, which accounted for 90.2% of responses in 2025. This is consistent with prior years, where approximately 90–92% of respondents identify as a small business. Large business representation also remained relatively stable and low, at 2.3% in 2025.

The share of respondents identifying as tax professionals declined to 1.6% in 2025, down from 3.6% in 2024. This indicates a reversal of the gradual increase observed between 2021 and 2024.

The "Other" category increased to 5.9% in 2025, up from 3.9% in 2024 and representing the highest level in the five-year period. The most common write-in responses within this category included nonprofit, retired, and hobby or craft vendor.

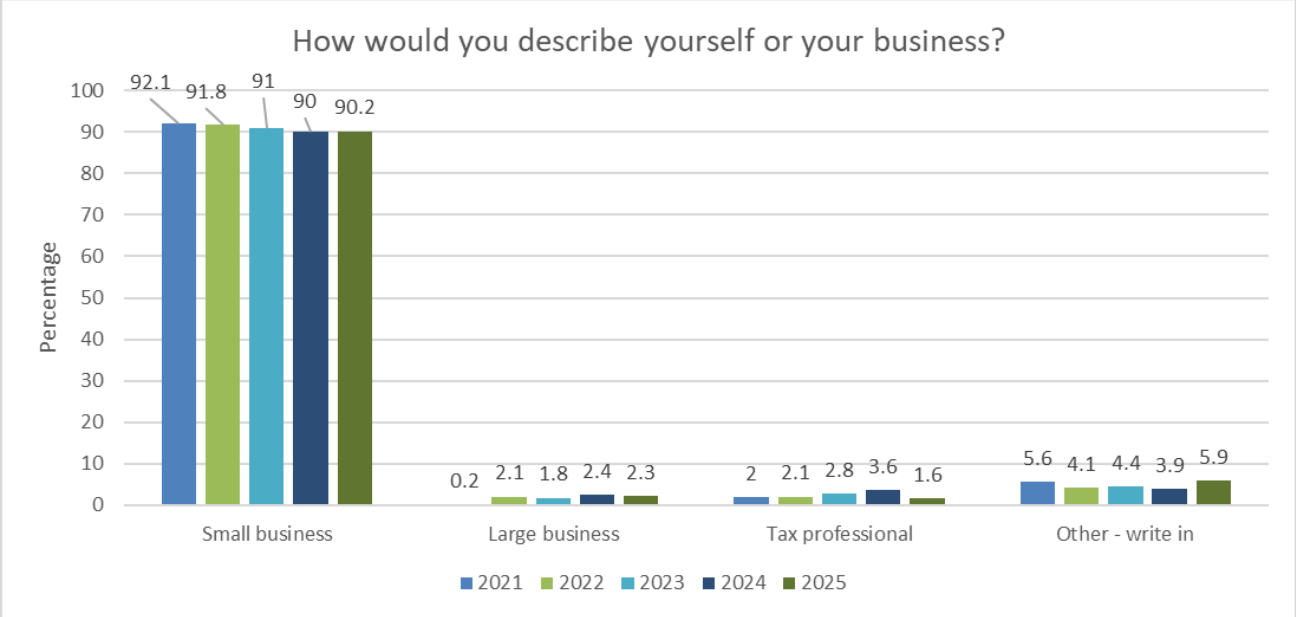


Table 2 Respondent Type by Year Data

	2021	2022	2023	2024	2025
Small Business	92.1%	91.8%	91.0%	90.0%	90.2%
Large Business	0.2%	2.1%	1.8%	2.4%	2.3%
Tax Professional	2.0%	2.1%	2.8%	3.6%	1.6%
Other	5.6%	4.1%	4.4%	3.9%	5.9%

Q2. How satisfied were you after your last experience with us?

Overall, most people were satisfied (81.7%) with their last experience with us.

- **Satisfaction remains the majority experience**, but its composition changes in 2025. "Very satisfied" drops from ~40% in 2021–2024 to 31.3% in 2025, while "Satisfied" increased from 46.2% in 2024 to 50.4%, suggesting more neutral-positive experiences rather than strong satisfaction.
- **Dissatisfaction rises in 2025.** Combined "Dissatisfied" and "Very dissatisfied" reach 14.4%, the highest level in the five-year span.
- When customers reported dissatisfaction, their comments pointed to a few themes:
    - **High taxes and tax changes**. Some taxpayers felt taxes were too high or unfair, especially for small businesses, and mentioned frustration with new taxes and the complexity of the tax system.
    - **Fairness of classifications and penalties**. Several respondents disagreed with how their industry was classified and felt penalties were too harsh.
    - **Customer service responsiveness**. Some taxpayers said it took too long to get a response or was difficult to reach someone who could help.

These results indicate that most customers still had a positive experience, but fewer had an excellent one. The increase in dissatisfaction suggests that taxpayers have increased concerns about tax policy, fairness, and response times.

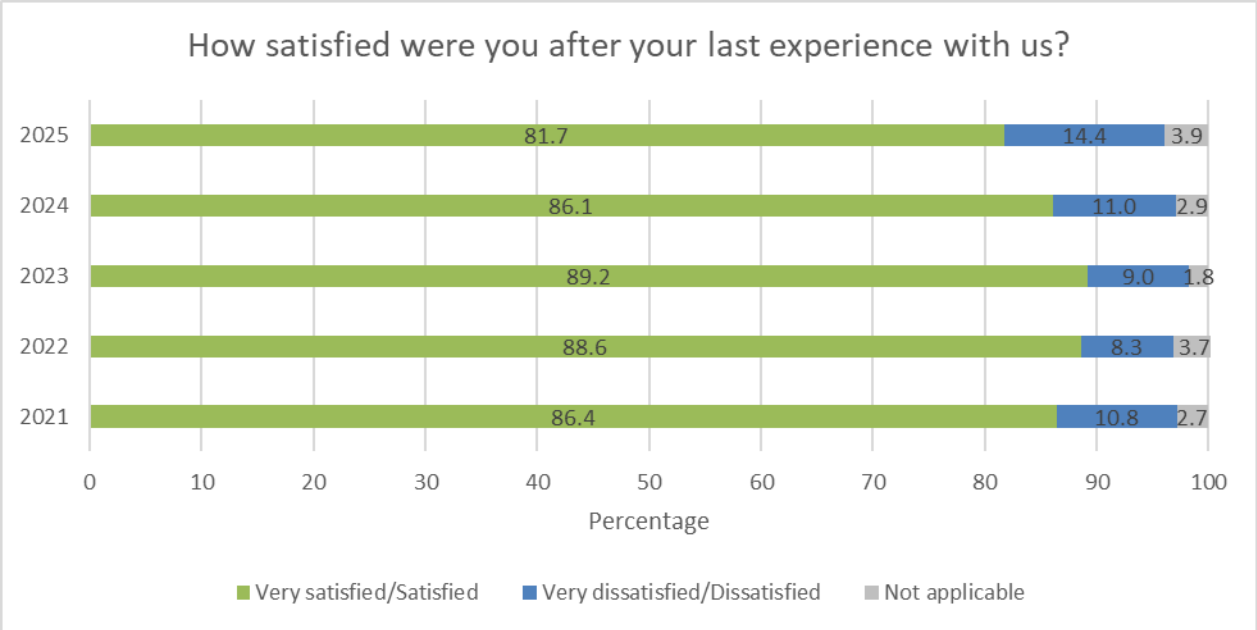


Table 3 Customer Satisfaction After Last Experience Data

	2021	2022	2023	2024	2025
Very satisfied	38.8%	37.4%	41.9%	39.9%	31.3%
Satisfied	47.6%	51.2%	47.3%	46.2%	50.4%
Dissatisfied	5.4%	2.4%	6.7%	7.3%	7.0%
Very dissatisfied	5.4%	5.9%	2.3%	3.7%	7.4%
Not applicable	2.7%	3.7%	1.8%	2.9%	3.9%

Q3. How satisfied are you with the overall quality of service you receive from the Department of Revenue?

Overall satisfaction decreased by 3.5 percentage points this year, marking the lowest level reported in the past five years. While most taxpayers continue to report positive experiences, feedback from those who were “Dissatisfied” or “Very dissatisfied” highlight several themes:

- High taxes and tax policy changes.
  - Frustration with new requirements to collect taxes in situations where it was not required before.
  - Concerns about increasing taxes and overall government budgeting.
- Customer service responsiveness.
  - Difficulty reaching staff by phone or email.
  - Slow or delayed email replies.
- Filing burden for small businesses.
  - Filing requirements that feel excessive or overly complex for smaller businesses.

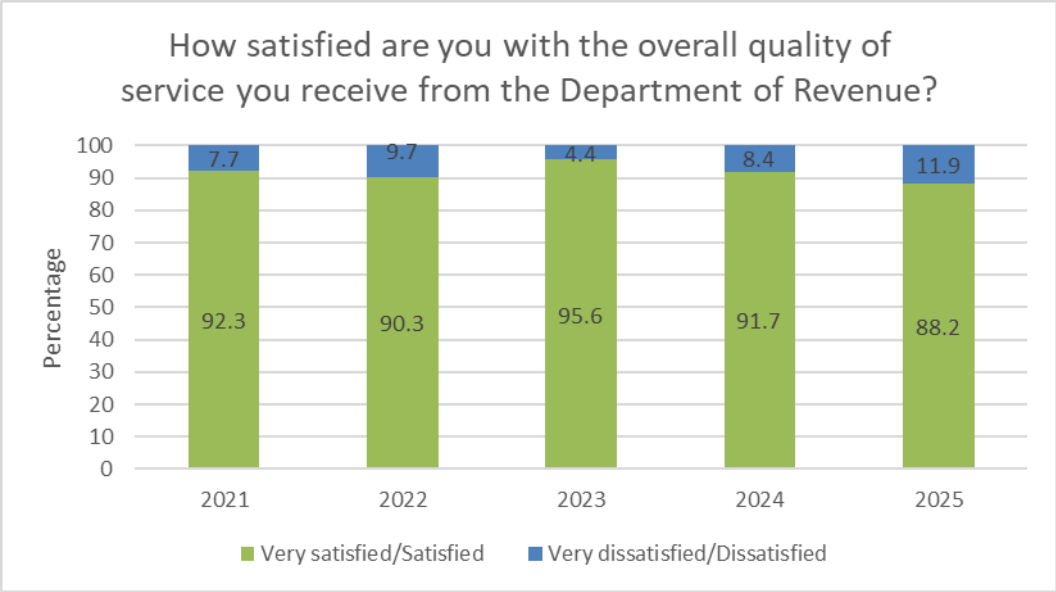


Table 4 Satisfaction with Quality of Service Data

	2021	2022	2023	2024	2025
Very satisfied	38.1%	40.1%	43.6%	40.8%	34.0%
Satisfied	54.2%	50.2%	52.0%	50.9%	54.2%
Dissatisfied	5.0%	8.0%	3.9%	5.9%	8.3%
Very dissatisfied	2.7%	1.7%	0.5%	2.5%	3.6%

Q4. How do you prefer to interact with the Department of Revenue?

Taxpayers indicate that **Email or secure messaging** continue to be the most preferred method of communication with an increase of 6.2 percentage points from 2024 to 79.4% in 2025. Since 2021, email or secure messaging has increased 3.3 percentage points.

Preference for **In person** decreased by 1.3 percentage points to 8.7% from 2024. Since 2021, in-person has been trending down with a one-time bump in 2023.

Customer preference to contact DOR by **Telephone** remains stable and the second most preferred way since 2018.

Live chat is overall flat with a slight decrease in 2025 of 1.9 percentage points. **Social media** is overall negligible, but did increase to 1.2% in 2025. **Text message** had dipped in 2024 but increased 3.7 percentage points in 2025, though remains below peak 2021 and 2023 levels.

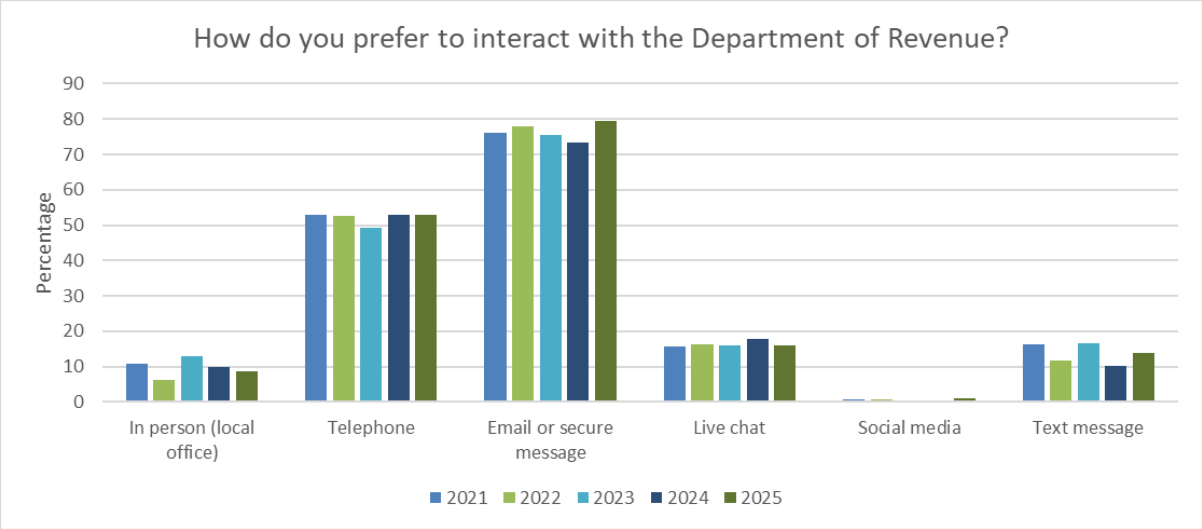


Table 5 Taxpayer Contact Preference Data

	2021	2022	2023	2024	2025
In person	10.9%	6.2%	13.1%	10.0%	8.7%
Telephone	52.8%	52.6%	49.1%	52.8%	52.8%
Email or secure message	76.1%	77.9%	75.6%	73.2%	79.4%
Live chat	15.7%	16.3%	16.0%	17.8%	15.9%
Social media	0.7%	0.7%	0.3%	0.0%	1.2%
Text message	16.4%	11.8%	16.5%	10.2%	13.9%

Q5. Did you contact our call center during the last year?

In 2025, the percentage of customers who contacted the call center decreased by 3.8 percentage points. This is the lowest percentage of customers that responded that they contacted the call center in the last 5 years of the survey. The percentage has steadily decreased as customers move toward other means of communication.

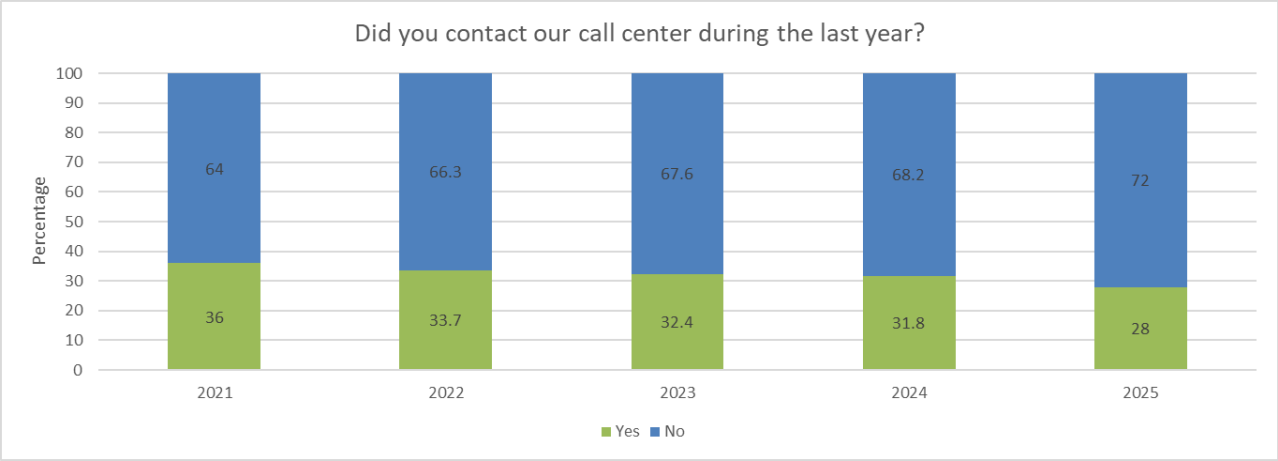


Table 6 Taxpayer Use of Call Center Data

	2021	2022	2023	2024	2025
Yes	36.0%	33.7%	32.4%	31.8%	28.0%
No	64.0%	66.3%	67.6%	68.2%	72.0%

Q6. Please tell us about your experience with our call center.

Courtesy and respect remain a strength. Positive ratings are consistent (~95%) and ticked up slightly in 2025 to 95.7%. This trend has held for four years, 2022-2025.

Positive responses to **Calls answered quickly** are down 2.2 percentage points from 2024 (86.7%) but higher than 2022 and 2023.

Information clarity and usefulness have improved to 87.3%, an increase of 2.5 percentage points, but below 2023's peak of 90.1%.

Issue resolution is strong at 87.3%, 3.3 percentage points up from 2024, but below the peak of 2023.

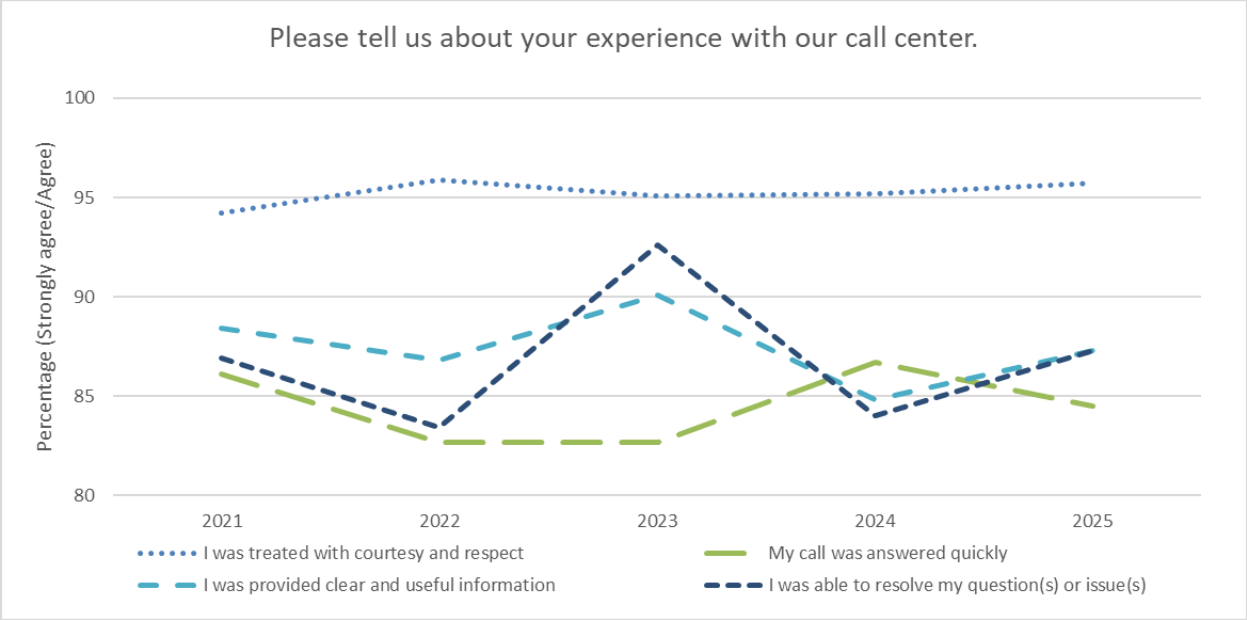


Table 7 Data from "I was treated with courtesy and respect"

	2021	2022	2023	2024	2025
Strongly agree	59.1%	56.1%	57.4%	63.7%	54.9%
Agree	35.1%	39.8%	37.7%	31.5%	40.8%
Disagree	1.9%	2.0%	0.8%	2.4%	1.4%
Strongly disagree	3.9%	2.0%	4.1%	2.4%	2.8%

Table 8 Data from "My call was answered timely"

	2021	2022	2023	2024	2025
Strongly agree	38.6%	32.7%	39.3%	46.5%	31.0%
Agree	47.5%	50.0%	43.4%	40.2%	53.5%
Disagree	7.6%	10.2%	12.3%	7.9%	9.9%
Strongly disagree	6.3%	7.1%	4.9%	5.5%	5.6%

Table 9 Data from "I was provided clear and useful information"

	2021	2022	2023	2024	2025
Strongly agree	51.0%	53.1%	55.7%	60.8%	53.5%
Agree	37.4%	33.7%	34.4%	24.0%	33.8%
Disagree	5.2%	9.2%	4.9%	6.4%	9.9%
Strongly disagree	6.5%	4.1%	4.9%	8.8%	2.8%

Table 10 Data from "I was able to resolve my question(s) or issue(s)"

	2021	2022	2023	2024	2025
Strongly agree	50.7%	52.1%	52.9%	56.0%	53.5%
Agree	36.2%	31.3%	39.7%	28.0%	33.8%
Disagree	5.3%	7.3%	2.5%	7.2%	9.9%
Strongly disagree	7.9%	9.4%	5.0%	8.8%	2.8%

Q7. How long are you willing to wait on hold to speak to a customer service representative?

Customers willing to wait **less than 2 minutes** has increased 4.9 percentage points over the last five years, suggesting that a growing number of callers expect more immediate access.

The **2-5 minutes** band is trending downward overall, although there was a spike in 2024 (52.4%). This has been and continues to be the most frequently selected range of time respondents are willing to wait on hold.

The percentage of callers that are willing to wait **5 to 10 minutes** remains relatively stable for the last five years.

The percentage of callers willing to wait **10 minutes or longer** remains the minority (6.8%-10.3%) across all years.

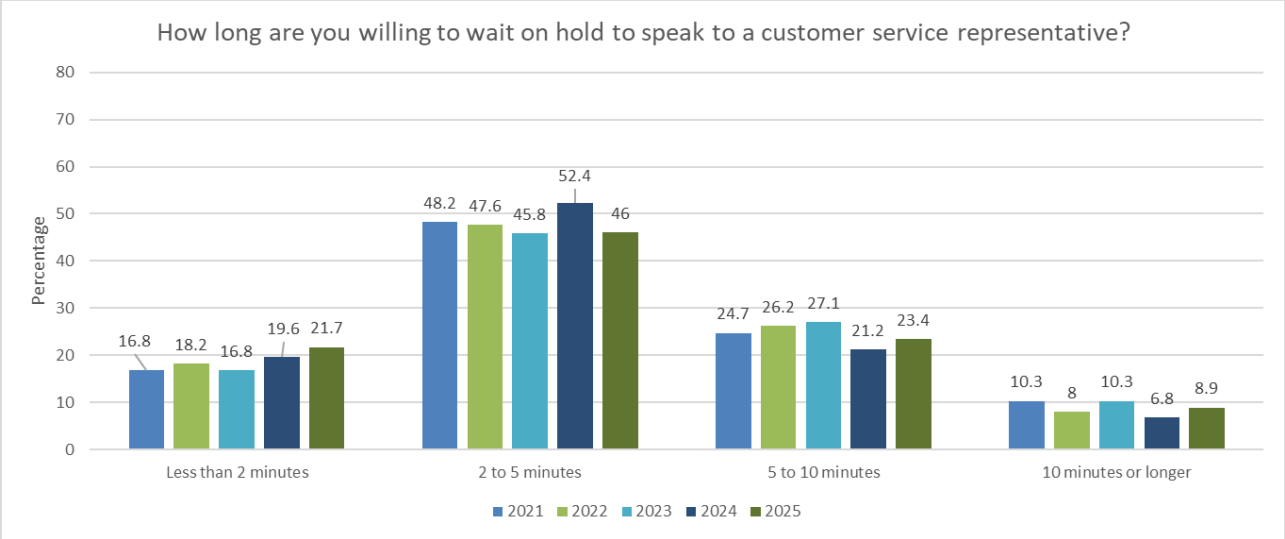


Table 11 Taxpayer Experience with Call Center Data

	2021	2022	2023	2024	2025
Less than 2 minutes	16.8%	18.2%	16.8%	19.6%	21.7%
2 to 5 minutes	48.2%	47.6%	45.8%	52.4%	46.0%
5 to 10 minutes	24.7%	26.2%	27.1%	21.2%	23.4%
10 minutes or longer	10.3%	8.0%	10.3%	6.8%	8.9%

Q8. How much do you agree with each of these statements about the Department of Revenue and its services?

Most respondents continue to agree that DOR's tools and communication are usable and understandable. However, rising negative responses indicate increased frustration with tax complexity, navigation challenges in My DOR, and the timeliness of tax law updates.

A. The website and My DOR (Online filing and payment system) are easy to use.

Across all years, most taxpayers agreed that the website and My DOR are easy to use, with "Agree" and "Strongly agree" making up the majority. However, the strength of that agreement has decreased.

- "Strongly agree" dropped from 36.0% in 2023 to 32.4% in 2025 (the lowest point in four years). Combined "Agree" and "Strongly agree" ratings also declined from a high of 85.4% in 2022 to 82.0% in 2025.
- "Disagree" and "Strongly disagree" increased from their lowest level of 14.5% in 2022 to 18.0% in 2025, suggesting that more users are beginning to experience challenges with online filing or navigation.

B. Communication from DOR is clear and understandable

Most respondents continue to agree that DOR's communications are clear, with the "Agree" category remaining strong.

- Fewer taxpayers "Strongly agree" than in prior years, dropping from a high of 31.4% in 2023 to 24.1% in 2025, the lowest level in five years.
- "Agree" has increased slightly since 2024 (rising from 53.1% to 57.4%).
- Combined "Disagree" and "Strongly disagree" responses increased from 15.9% in 2021 to 18.5% in 2025.

Overall, taxpayers still find communication understandable, but the decline in strong agreement and the rise in disagreement indicate that the communication may not feel as clear or consistent as it once did.

C. Changes in tax laws and rules are communicated timely

While most taxpayers agree that DOR communicates tax law changes in a timely manner, some shifts in sentiment are emerging:

- The share of respondents who strongly agree has declined steadily by 6.3 percentage points since 2022.
- Overall agreement (Strongly agree and Agree) has remained relatively stable, ranging between 58% and 64% over the five-year period, with 2025 matching 2023 at 62.3%.
- Combined "Disagree" and "Strongly disagree" responses increased from 12.3% in 2021 to 17.6% in 2025, a rise of 5.3 percentage points.

These trends suggest that although taxpayers generally feel informed, concerns about the timeliness of important updates and notices appear to be gradually increasing.

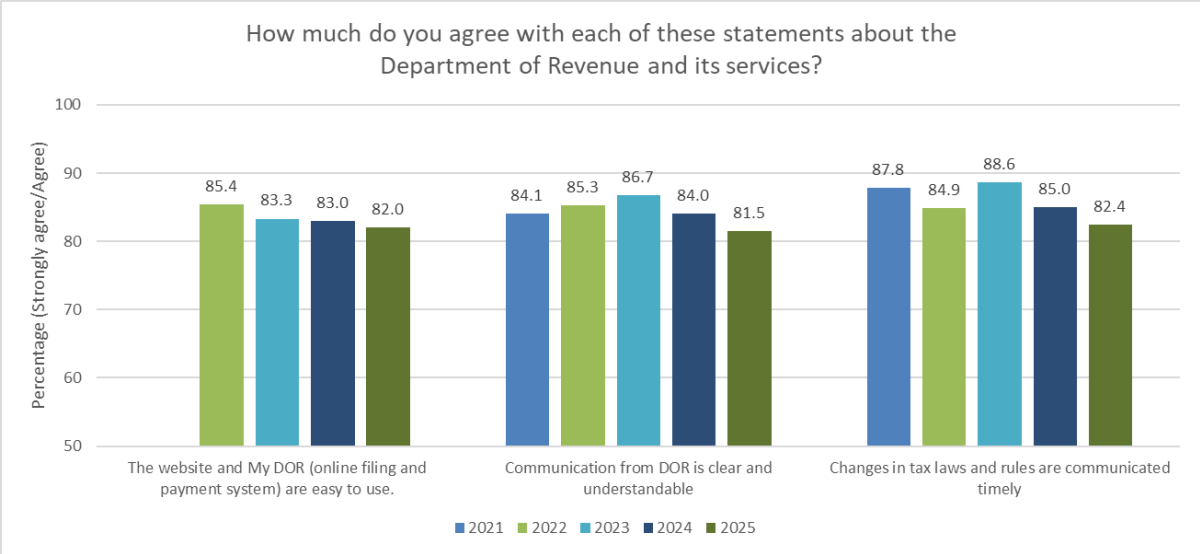


Table 12 Data from "The website and My DOR (online filing and payment system) are easy to use."

	2021	2022	2023	2024	2025
Strongly agree	*	32.5%	36.0%	35.0%	32.4%
Agree	*	52.9%	47.3%	48.0%	49.6%
Disagree	*	9.3%	11.3%	11.5%	12.9%
Strongly disagree	*	5.2%	5.4%	5.4%	5.1%

Table 13 Data from "Communication from DOR is clear and understandable."

	2021	2022	2023	2024	2025
Strongly agree	27.5%	28.9%	31.4%	30.9%	24.1%
Agree	56.6%	56.4%	55.3%	53.1%	57.4%
Disagree	12.0%	11.8%	10.4%	12.0%	13.7%
Strongly disagree	3.9%	2.8%	2.9%	4.0%	4.8%

Table 14 Data from "Changes in tax laws and rules are communicated timely."

	2021	2022	2023	2024	2025
Strongly agree	23.8%	26.4%	26.3%	24.7%	20.1%
Agree	64.0%	58.5%	62.3%	60.3%	62.3%
Disagree	7.9%	11.6%	8.8%	11.7%	13.1%
Strongly disagree	4.4%	3.5%	2.7%	3.3%	4.5%

*Note: "The website and My DOR (online filing and payment system) are easy to use" was added in 2022. Prior to this, DOR asked two questions separately "The website (dor.wa.gov) is easy to navigate." and "My DOR (online filing and payment system) is easy to navigate."

Q9. Please tell us how we can improve our service to you.

	Number of Responses	Percent
Answered	105	40.1%
Skipped	152	59.9%
Total	257	

Sentiment analysis

To better understand how respondents felt about their experiences, we applied sentiment analysis to open-ended survey questions. This technique uses natural language processing to assess the emotional tone behind the words, categorizing responses as positive, neutral, or negative which can help us understand the attitudes, opinions and emotions being expressed.

- Strongly Negative: ~40%
- Moderately Negative: ~30%
- Neutral: ~15%
- Positive: ~15%

Key themes

1. Website Usability and Navigation
   - Navigating the My DOR portal
   - Understanding where to file or how to complete specific tax tasks
   - Login and password reset failures
2. Filing Burden and Reporting Requirements
   - Monthly/quarterly filing required even when no activity
   - Confusion around required accounts (excise, business licensing, etc.)
3. Tax Complexity and Changes in Tax Laws
   - Clearer explanations of tax laws, especially new ones
   - Plain-language summaries
   - Better examples and clearer definitions
4. Customer Service Responsiveness
   - Faster email and phone response times
   - Fewer transfers to reach appropriate staff
   - A single, consistent point of contact (account manager model)

Sample comments:

- Lower taxes!
- I don't like having to change my password.
- Stop taxing us to death.
- It's too difficult to access my accounts, and too difficult to access your communication once I do access them.
- Make classifications more relevant to small businesses.
- The website is confusing. Types of taxes due and how they relate to various business activities are not clear if they are described at all.
- More personnel for in person support. As a disabled veteran I struggle with extended wait times due to cognitive disabilities and phone trees are almost impossible for me to process. Having an ADA dedicated line or more live support would be a significant improvement. Additionally the website outages should occur off hours or in a failover environment when performing patching, maintenance, and updates.
- Create an intuitive portal with clear instructions and help manuals.
- Videos on new taxes could be even more clearer - especially for charging tax from the buyer's location.
- Not sure when to log into DOR or SAW. Hard to navigate to certain tasks such as changes to a license.
- Consolidate all WA tax reporting (e.g., L&I, B&O) under one access point.
- Quit raising taxes. Also explanation of what category a business is in is complicated. Legal jargon to get people to pay more taxes. Legal scam.

Q10. Please tell us what we are doing well.

	Number of Responses	Percent
Answered	87	33.8%
Skipped	170	66.2%
Total	257	

Sentiment analysis

To better understand how respondents felt about their experiences, we applied sentiment analysis to open-ended survey questions. This technique uses natural language processing to assess the emotional tone behind the words, categorizing responses as positive, neutral, or negative which can help us understand the attitudes, opinions and emotions being expressed.

- Positive (46%)
- Neutral (39%)
- Negative (15%)

Key Themes

1. Website and My DOR Filing Portal
   - The website is easy to use.
   - The filing portal is intuitive, well-organized, and easy to navigate.
2. Online Filing & Forms
   - Filing B&O/excise returns online is perceived as straightforward, with the ability to amend returns easily.
3. Customer Support and Call Center
   - Representatives are kind, patient, helpful and knowledgeable.
   - Live phone access is valuable.

Sample comments:

- The Payment system is easy to use if you do not have any deductions.
- Communication including email reminders when reports are due.
- I really like the ease of filing online. I am also easily able to amend returns, if needed.
- Early reminders for annual report filing.
- Your online system for sales tax is stellar. The system is so easy to use every month and doesn't consume alot of my time.
- Your customer service agents/reps are outstanding. They are patient and always answer my questions.
- Doing well is allowing us business owners to file online. Thank you for that.
- It's a great, complete digital experience. I most like that I can submit my B&O tax return online and that everything is calculated for me in the online form.
- Almost always can get a live person on the phone
- Website works well and scheduling payments in advance helps.

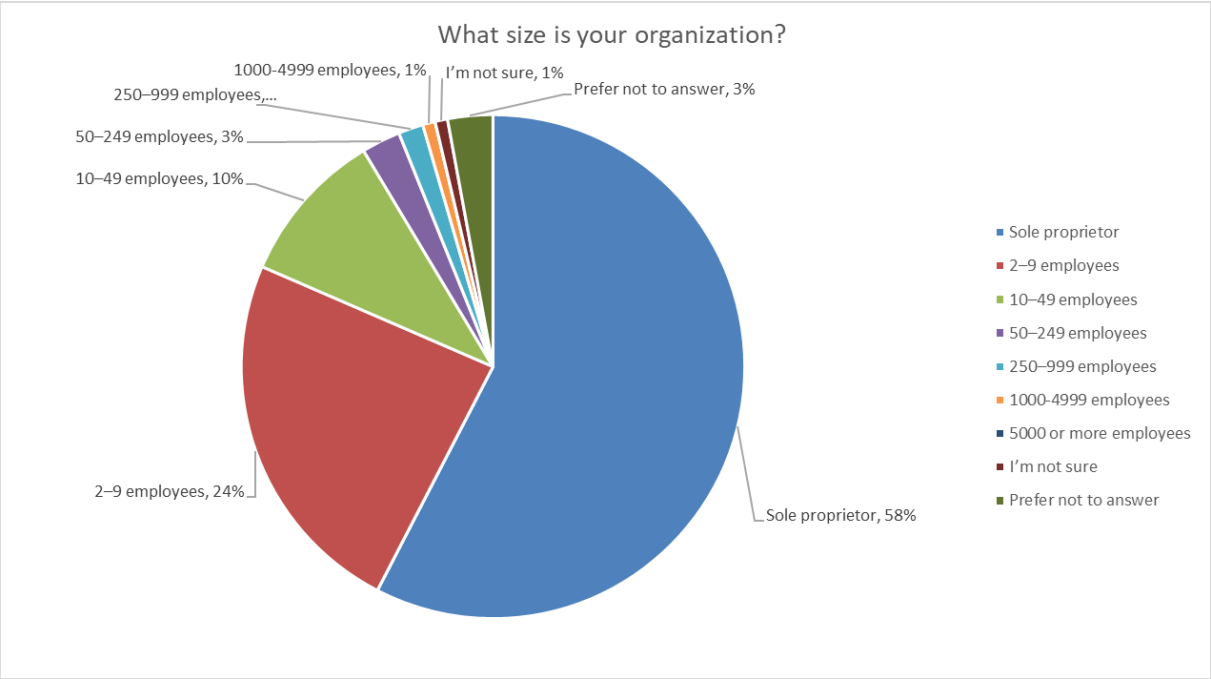
- Your webinars are super helpful. They have answered so many questions for me and my new business. Thank you.
- Your website is clear and concise and your staff very professional and helpful.
- It's very easy to find my business information, and when I call customer service they are always very helpful.
- Your tax rate updates (paper, online, or app) are clear and easy to access and use.

Organization Profile Data

The following responses reflect voluntarily self-reported information from survey participants about the size of their organization, their organization's business certification, and industry sector. These responses offer helpful context for understanding the diversity of perspectives shared.

What size is your organization?

	2025
Sole proprietor	57.6%
2–9 employees	23.9%
10–49 employees	9.9%
50–249 employees	2.5%
250–999 employees	1.6%
1000-4999 employees	0.8%
5000 or more employees	0.0%
I'm not sure	0.8%
Prefer not to answer	2.9%

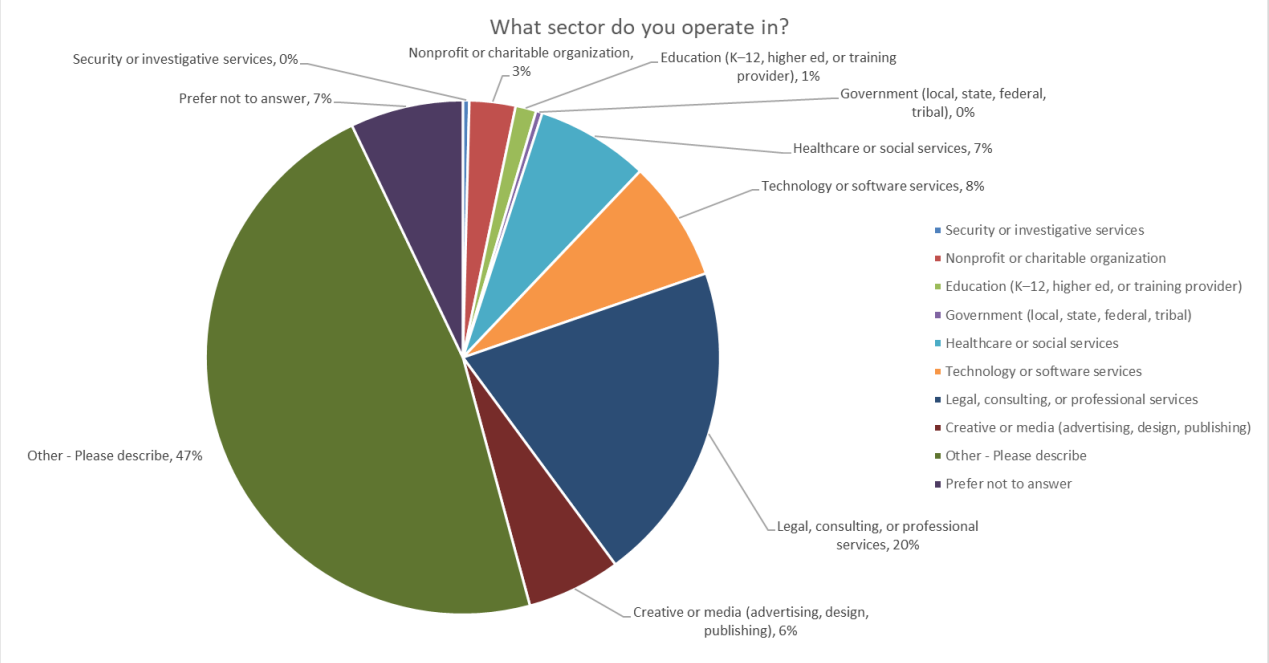


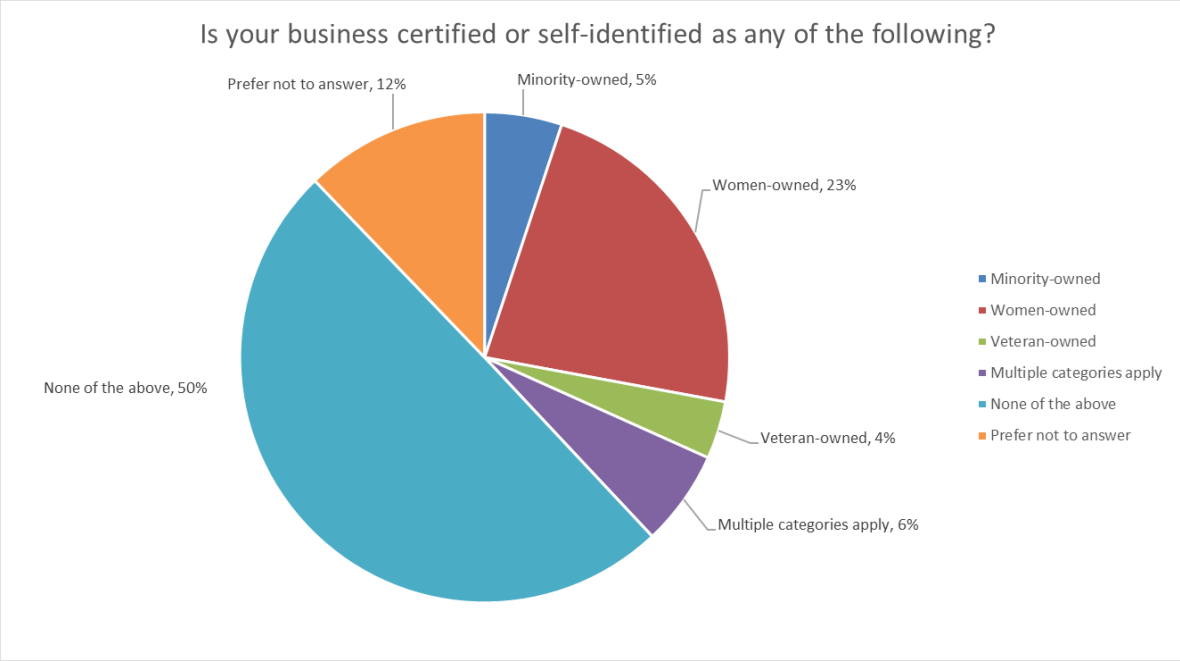
What sector do you operate in?

	2025
Security or investigative services	0.4%
Nonprofit or charitable organization	2.9%
Education (K–12, higher ed, or training provider)	1.3%
Government (local, state, federal, tribal)	0.4%
Healthcare or social services	7.1%
Technology or software services	7.6%
Legal, consulting, or professional services	20.2%
Creative or media (advertising, design, publishing)	5.9%
Other - Please describe	47.1%
Prefer not to answer	7.1%

Top categories for "Other":

Retail - 26
Construction - 12
Arts, Crafts & Design - 11
Other/Unclear - 7
Food & Beverage - 7
Real Estate & Rentals - 6
Industrial Trades & Equipment - 6
Transportation & Logistics - 5
Manufacturing - 5
Finance & Lending - 5
Personal Care & Home Services - 4
Landscaping & Outdoor Services - 4
Automotive & RV Services - 3



Is your business certified or self-identified as any of the following?

	2025
Minority-owned	5.1%
Women-owned	22.8%
Veteran-owned	3.8%
Multiple categories apply	6.3%
None of the above	49.8%
Prefer not to answer	12.2%