

EXECUTIVE SUMMARY 14-40

2014 Taxpayer Satisfaction Survey

July 2014

Patti Wilson
Local Government Liaison & Customer Service Advocate
Department of Revenue
State of Washington
PO Box 47467
Olympia, WA 98504-7467

Submitted by

Danna Moore
Principal Investigator

and

Kent Miller
Study Director



Social &
Economic Sciences
Research Center

WASHINGTON STATE UNIVERSITY

PO Box 644014 | Washington State University | Pullman, Washington 99164-4014
Telephone: (509) 335-1511 | www.sesrc.wsu.edu

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Project Profile

Title: 2014 Taxpayer Satisfaction Survey

Abstract: From May through July 2014, the Social & Economic Sciences Research Center conducted a survey of businesses for the Washington State Department of Revenue. The purpose of the survey is to ask about the services provided by DOR and where improvements could be made. Businesses were contacted by email or postal mail and respondents had the option of completing the survey either online or by answering a paper questionnaire. Overall 750 respondents completed the survey by web, 22 partially completed the web survey, and 373 returned the paper questionnaire. This return yields a response rate of 28.5%. For analysis purposes, the responses are weighted to ensure that the survey results are representative of the overall population of businesses.

Methods: Respondents with an email address were initially contacted by email and those without an email address were sent a paper questionnaire. Respondents with email addresses received up to four contacts by email and one by postal mail. Respondents without email addresses were contacted twice by postal mail. All email contacts were sent by SESRC and contained a link to the web survey and the respondent's unique access code.

Timeframe: May-July 2014

Agreement with: Patti Wilson
Local Government Liaison & Customer Service Advocate
Department of Revenue
State of Washington
PO Box 47467
Olympia, WA 98504-7467
360-534-1543
pattiw@dor.wa.gov

SESRC Acronym: DREV14

Report Number: 14-40

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1.

Introduction

Legislation was passed in 1990 that created the *Taxpayers Rights and Responsibilities* for Washington State taxpayers. This legislation grew out of a commitment by the Washington State Department of Revenue to make conducting business with them easier. In response to this legislation, the Department of Revenue internally created the *Service Quality Initiative* to aid them in the task of providing quality services that meet the needs of business taxpayers. As part of a continued commitment to evaluating their services and to assess the effectiveness of their service goals, the Department of Revenue collaborated with the Social and Economic Sciences Research Center (SESRC) at Washington State University (WSU) to create and implement periodic surveys of business taxpayers. The first survey was conducted in 1992 and follow-up surveys were conducted every three years up to 2007 to determine the degree to which the Department of Revenue had been effective in providing quality services to businesses. Due to the economic downturn, the survey was not conducted again until 2014.

In spring of 2014 the Washington State Department of Revenue again collaborated with SESRC to conduct another survey for the purpose of assessing the degree to which businesses are satisfied with the quality of taxpayer services provided by the Department of Revenue. The survey was titled 2014 Washington State Department of Revenue Taxpayer Satisfaction Survey, and a stratified sample of 4013 businesses in Washington State or conducting business in the state were contacted. The study was conducted between May 2014 and July 2014 and an overall 28.5% response rate was obtained from the 4013 businesses that were in the sample.

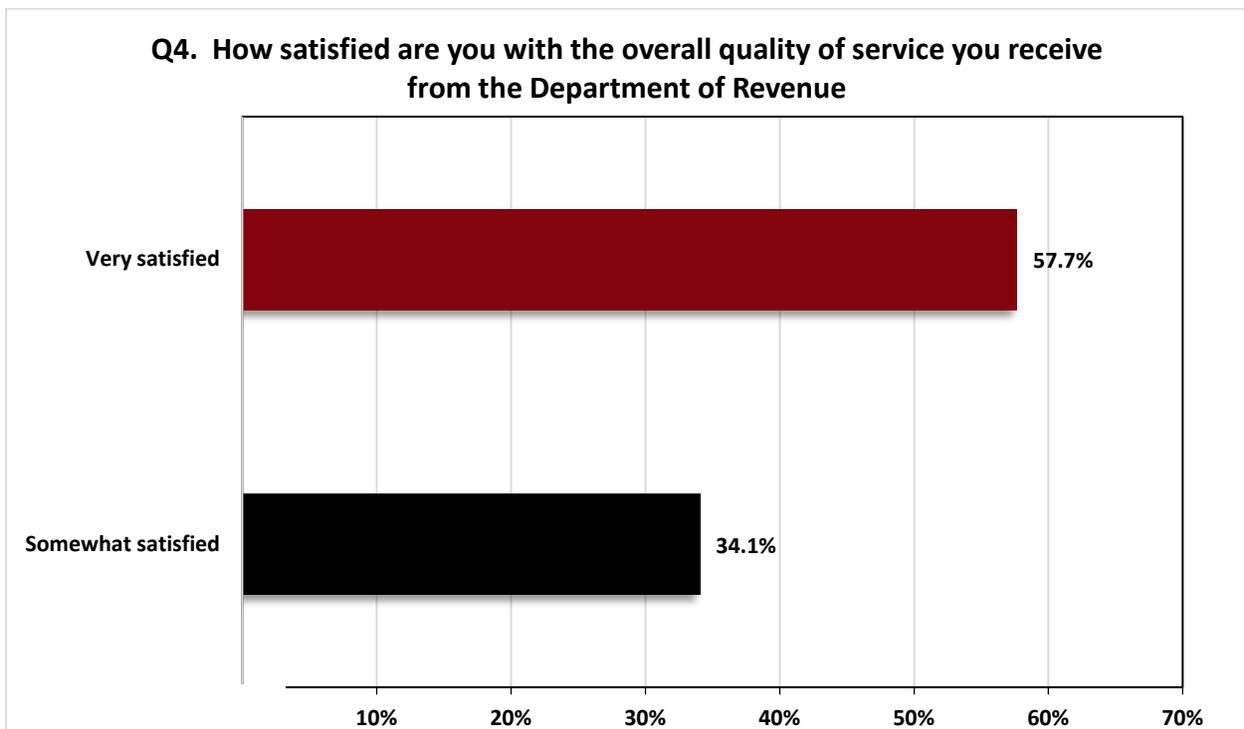
2.

Summary of Key Findings

- Businesses were asked whether the person completing the questionnaire was also the person who fills out the tax return (Q01). 91% of respondents said yes, that they were also the person filling out the return.
- The most common response to which best describes your position (Q02) was "Business Owner" at 54.1% followed by "Employee" at 20.4% and "CPA or other tax professional" at 11.5%.

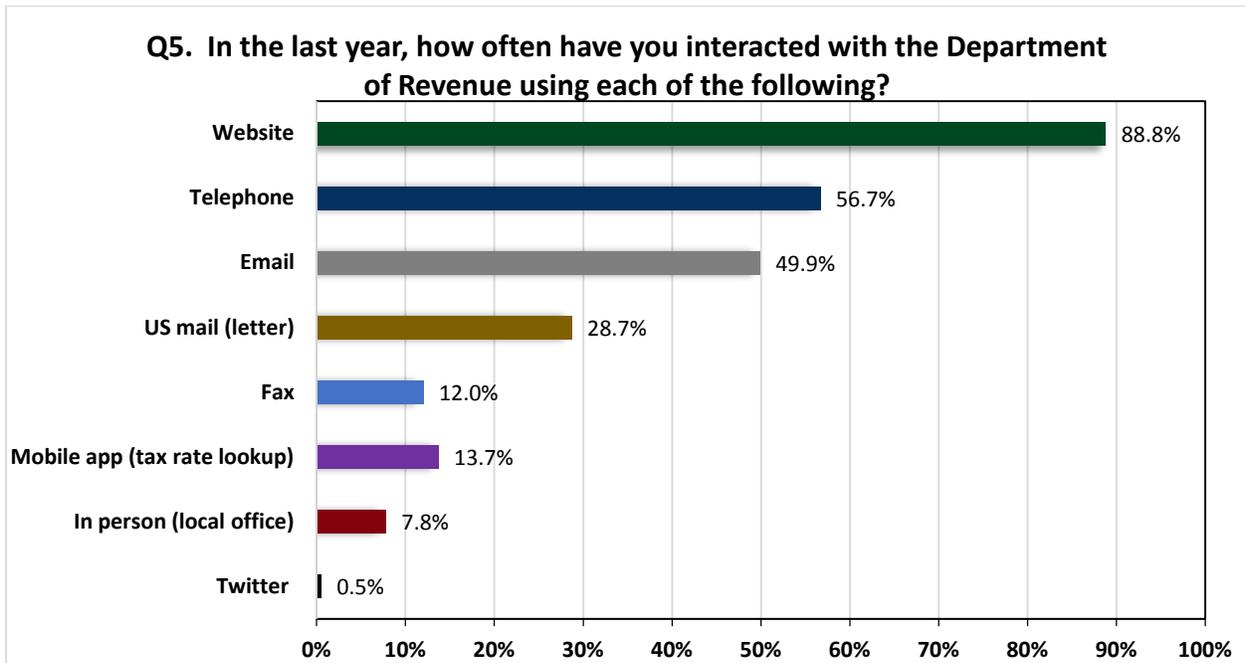
General Satisfaction with Services

- Over half of businesses (57.7%) indicated that they are very satisfied with the overall quality of service received from the Department of Revenue and over one-third (34.1%) indicate they are somewhat satisfied with the service received (Q04).



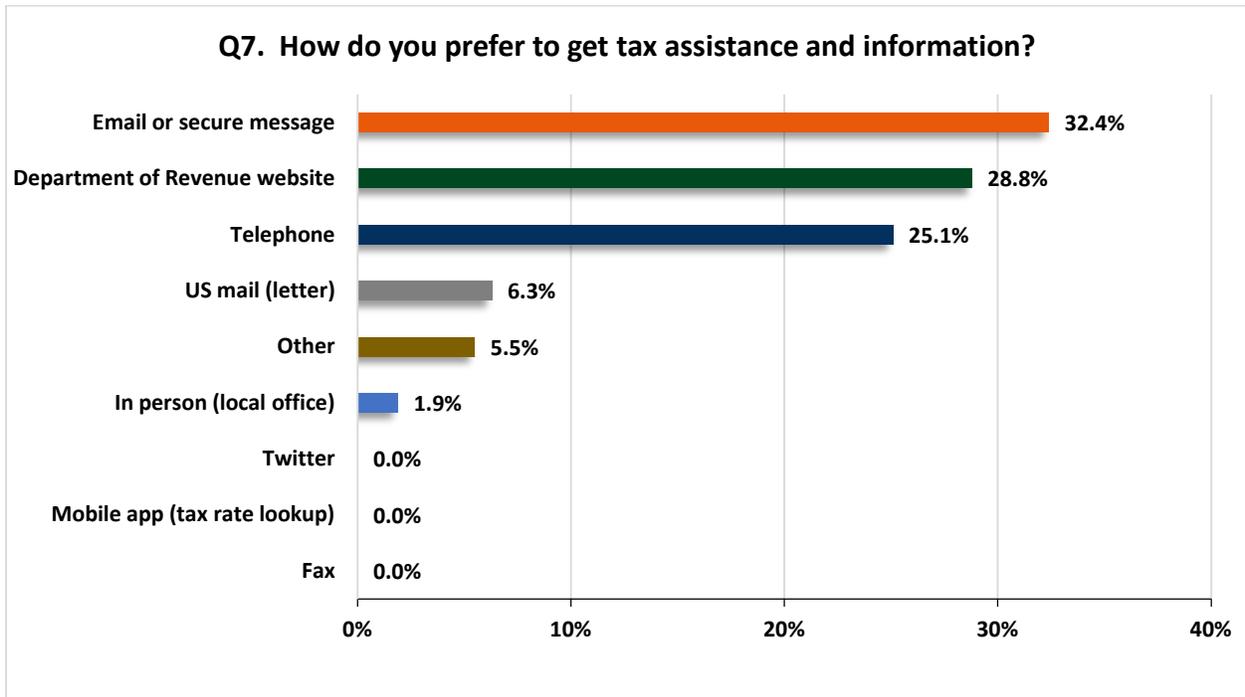
Interaction with Department of Revenue

- The most common method for interacting with Revenue is by using Revenue’s website (88.8%), followed by phone (56.7%) and email (49.9%). It is important to note that these are not mutually exclusive categories as the business can contact Revenue by multiple means (Q05).



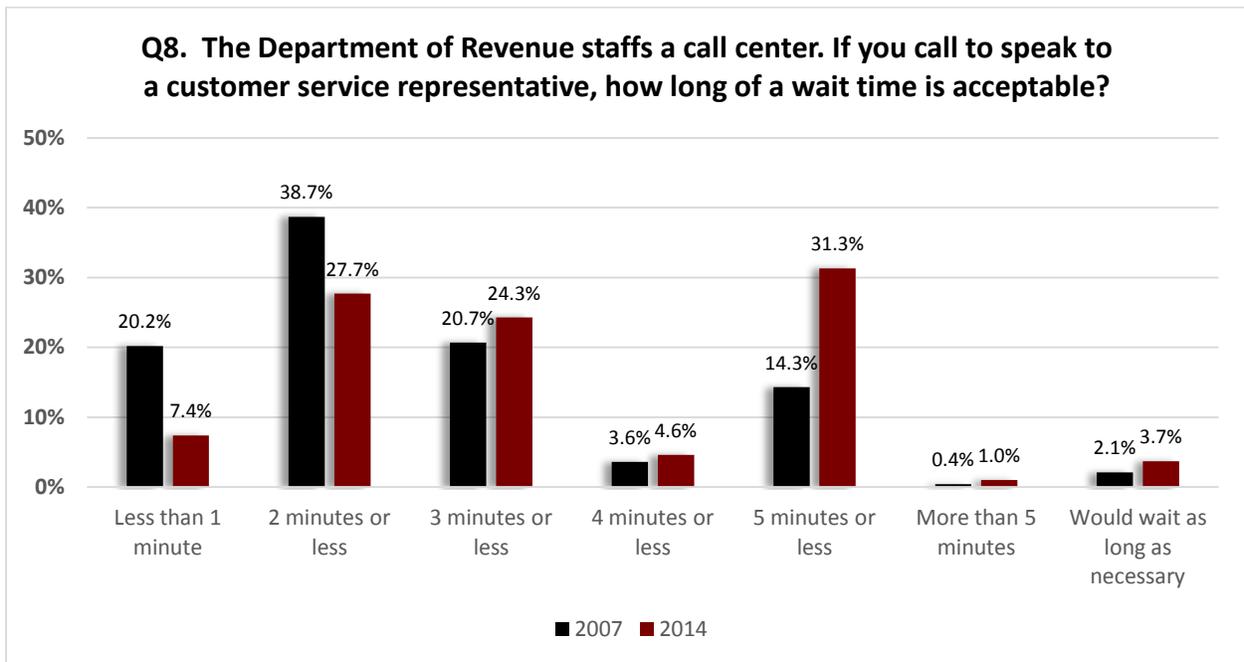
- “What is the primary way you interact with the Department of Revenue? (Q06). Nearly two-thirds of respondents (63.2%) indicated that the web site is the primary mode of contact. One-sixth of respondents use the telephone (17.7%) or an email/secure message (13.6%) to interact with Revenue.

- The preferred way to get information (Q07) is to use either an email/secure message (32.4%) or the department's web site (28.8%). Telephone as the preferred method was chosen by one-quarter of respondents (25.1%).



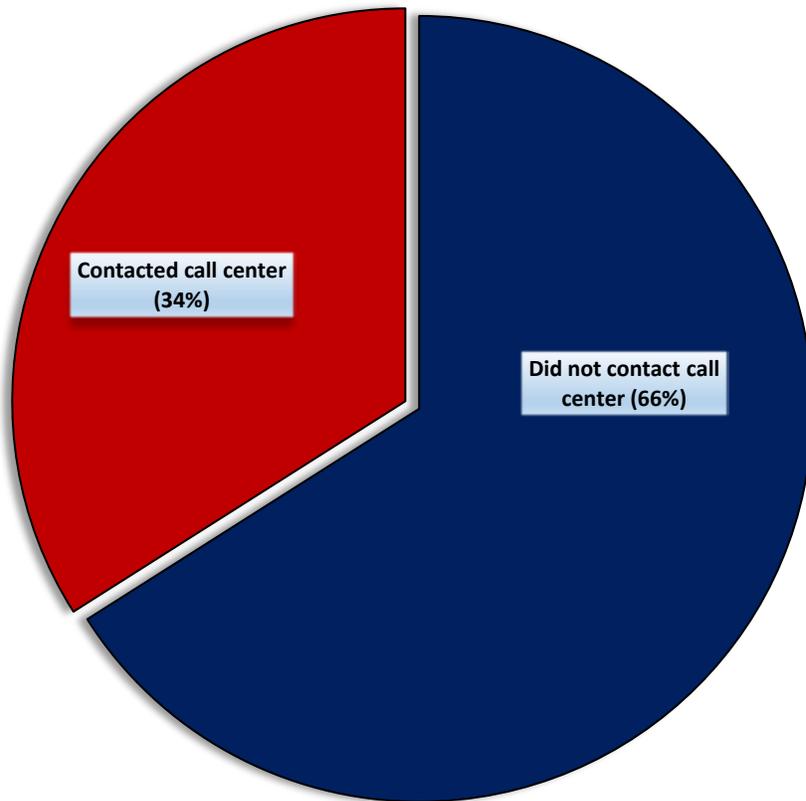
Call Center

- Respondents were asked how long they would find it acceptable to wait on the phone if they called to speak with a customer service representative. This question was asked in both the 2007 and 2014 questionnaires. The chart below shows the comparison of the two years. In 2007, over half of the respondents (58.9%) said that a wait of 2 minutes or less was acceptable. In 2014, only about one-third (35.1%) said that a wait of 2 minutes or less was acceptable. Respondents from the current survey seem to find that a longer wait on the phone is acceptable. Most common for both surveys, though, is indicating a wait of 3 minutes or less is acceptable (2007 – 79.7%; 2014 – 59.4%).

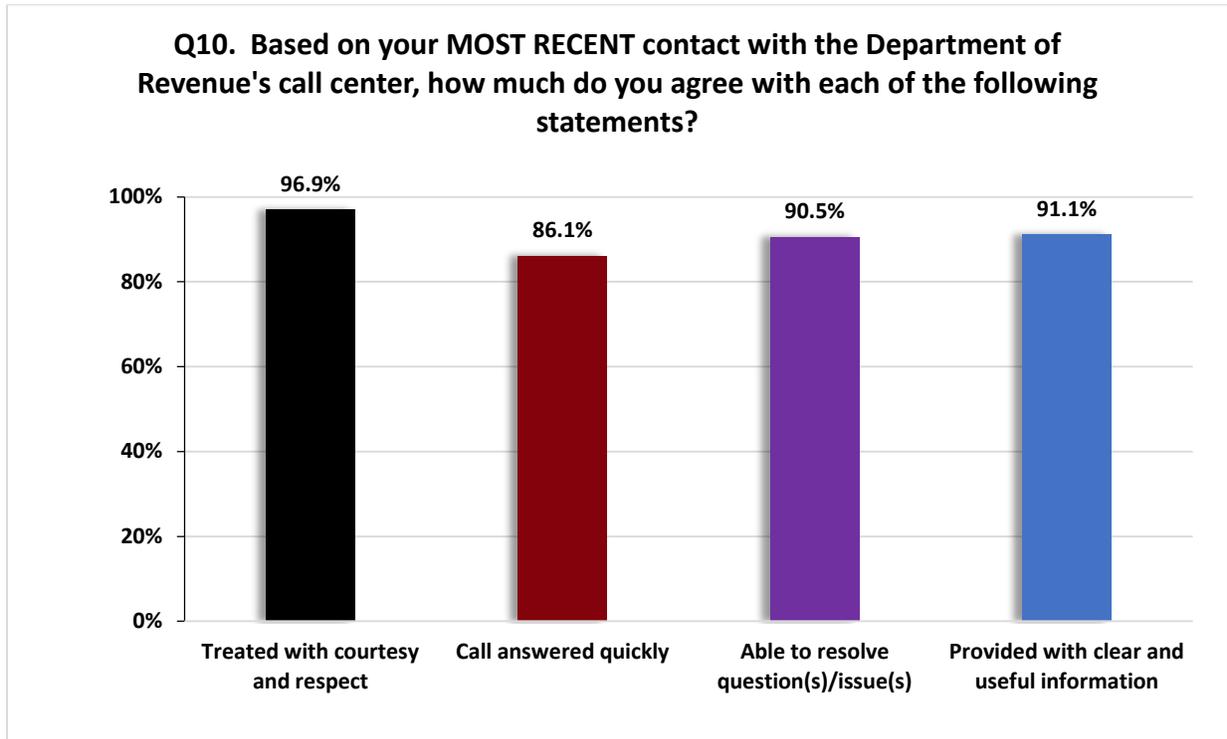


- Businesses were asked whether or not they had contacted the Department of Revenue's call center in the past year (Q9). 66% of businesses said they had not used the call center, while 34% said they had.

Q9. Have you contacted the Department of Revenue's call center in the last year?

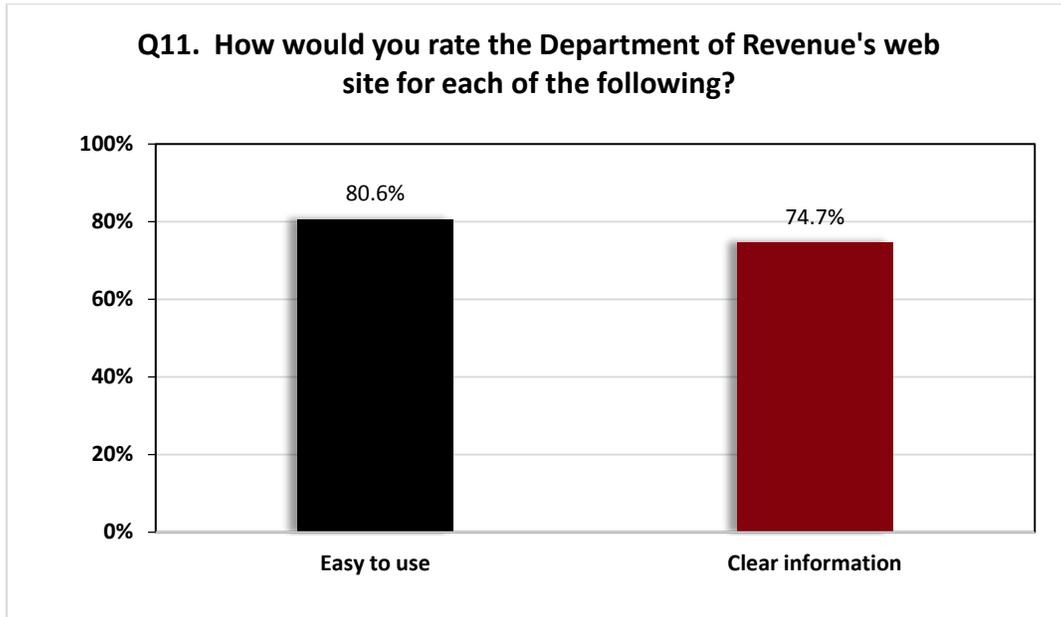


- Businesses were asked how strongly they agreed or disagreed with each of four statements about their most recent contact with the Department of Revenue's call center (Q10). Most businesses reported they strongly agreed or somewhat agreed that were treated with courtesy and respect (96.9%), that their call was answered quickly (86.1%), that they were able to resolve any questions or issues (90.5%), and that they were provided with clear and useful information (91.1%).



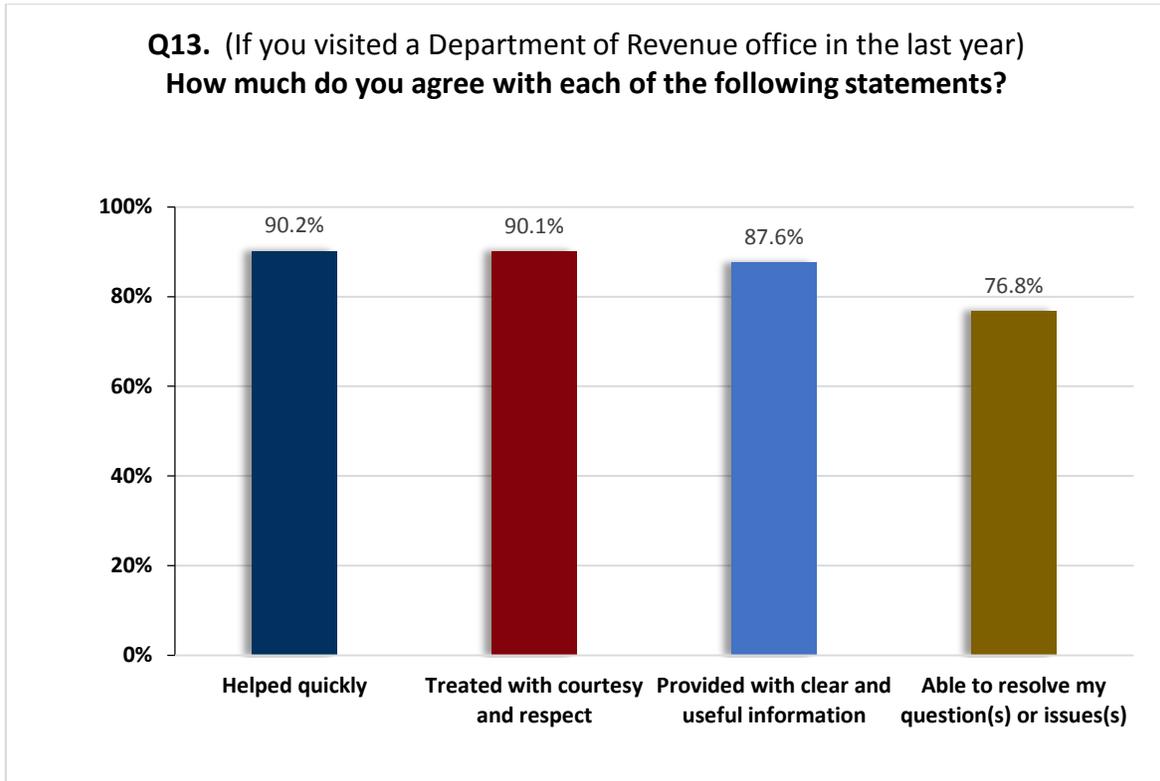
Website

- Businesses were asked to rate the Department of Revenue's website for clarity of information and ease of use (Q11). 80.6% of business rated the website as excellent or good for ease of use, and 74.7% of businesses rated the clarity of information on the site as excellent or good.



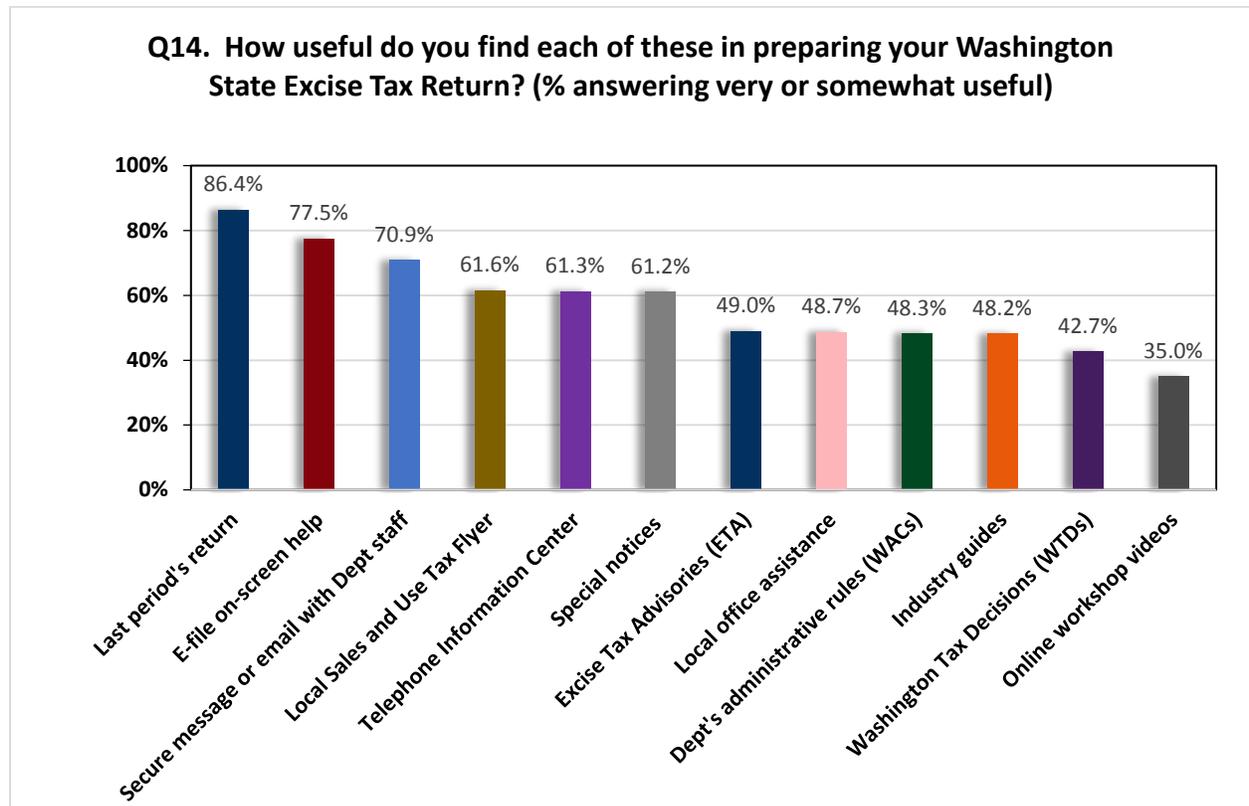
Department of Revenue Office

- Respondents report positive responses from when they visit a Department of Revenue office. 90 percent say they are treated with courtesy and respect (90.2%) are helped quickly (90.1%) and are provided with clear and useful information (87.6%). Approximately three-quarters of respondents (76.8%) say they were able to resolve the questions or issues related to the visit.



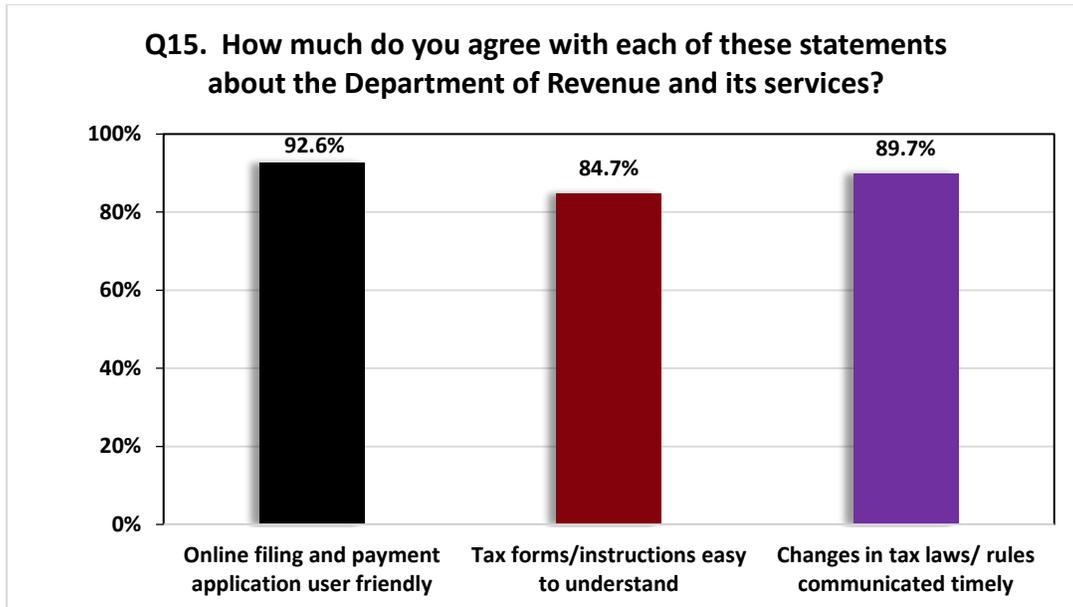
Use in Preparing Excise Tax Return

- When asked the usefulness of different things used in preparing your Washington State Excise Tax Return, the most useful was Last period's return (86.4%) followed by E-file on-screen help (77.5%) and secure message or email with Department staff (70.9%). Nearly two-thirds of respondents said that the Local Sales and Use Tax Flyer (61.6%), the Telephone Information Center (61.3%) and Special notices (61.2%), were very or somewhat useful. Online workshop videos were ranked as least useful (35.0% indicating very or somewhat useful).



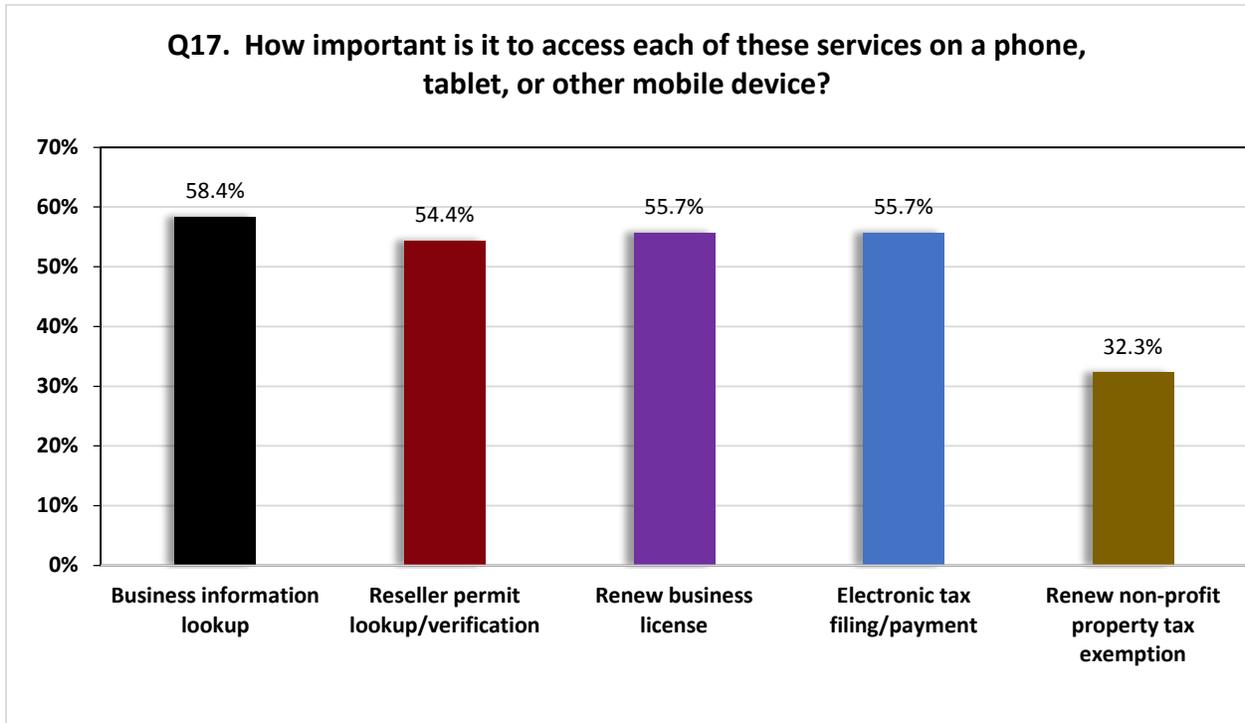
Department of Revenue Services

- Businesses were asked about how strongly they agreed or disagreed with each of three statements about DOR procedures (Q15). 92.6% of businesses strongly or somewhat agreed that online filing and payment application is user friendly; 84.7% strongly or somewhat agreed that tax forms and instructions are easy to understand; and 89.7% agreed that changes in tax laws and rules are communicated in a timely manner.



- Businesses were asked if the DOR makes it easy to give suggestions or submit feedback (Q16). 81.9% of respondents said they strongly agree or somewhat agree.

- Businesses were asked how important it is to access each of five services using a phone, tablet, or other mobile device (Q17). 58.4% of businesses said that access to business information is very important or somewhat important; 54.4% said that reseller permit lookup and verification is very important or somewhat important; 55.7% said that renewing a business license is very important or somewhat important; 55.7% said that electronic tax filing and payments are very important or somewhat important; and 32.3% said that renewing a non-profit property tax exemption was very important or somewhat important.





2014

Taxpayer Satisfaction Survey

Sponsored by
Washington State Department of Revenue

Conducted by
Social & Economic Sciences Research Center
Washington State University
PO Box 641801
Pullman, WA 99164-1801

-
- Q1. Are you the person who fills out the tax return?**
1. Yes
 2. No
- Q2. Which of the following best describes your position? (Please select ONE answer.)**
1. The business owner
 2. CPA or other tax professional
 3. In-house tax department employee
 4. Employee
 5. Something else (Please describe): _____
- Q3. How many years have you personally interacted with the Department of Revenue?**
1. 0-2 years
 2. 2-5 years
 3. Over 5 years
- Q4. How satisfied are you with the overall quality of service you receive from the Department of Revenue?**
1. Very satisfied
 2. Somewhat satisfied
 3. Somewhat dissatisfied
 4. Very dissatisfied

Q5. In the last year, how often have you interacted with the Department of Revenue using each of the following? (Circle one number for each.)

| | Zero times | 1 – 2 times | 3 or more times |
|---|---------------|----------------|--------------------|
| | ▼ | ▼ | ▼ |
| A In person (local office)..... | 1 | 2 | 3 |
| B Telephone | 1 | 2 | 3 |
| C US mail (letter) | 1 | 2 | 3 |
| D Fax | 1 | 2 | 3 |
| E Email or secure message..... | 1 | 2 | 3 |
| F Department of Revenue mobile app (tax rate lookup) | 1 | 2 | 3 |
| G Department of Revenue website..... | 1 | 2 | 3 |
| H Department of Revenue's Twitter account..... | 1 | 2 | 3 |

Q6. What is the primary way you interact with the Department of Revenue? (Please select ONE answer.)

1. In person (local office)
2. Telephone
3. US mail (letter)
4. Fax
5. Email or secure message
6. Department of Revenue mobile app (tax rate lookup)
7. Department of Revenue website
8. Department of Revenue Twitter account
9. Other (Please describe): _____

Q7. How do you prefer to get tax assistance and information? (Please select ONE answer.)

1. In person (local office)
2. Telephone
3. US mail (letter)
4. Fax
5. Email or secure message
6. Department of Revenue mobile app (tax rate lookup)
7. Department of Revenue website
8. Department of Revenue Twitter account
9. Other (Please describe): _____

Q8. The Department of Revenue staffs a call center. If you call to speak to a customer service representative, how long of a wait time is acceptable?

1. Less than 1 minute
2. 2 minutes or less
3. 3 minutes or less
4. 4 minutes or less
5. 5 minutes or less
6. More than 5 minutes
7. Would wait as long as necessary

Q9. Have you contacted the Department of Revenue's call center in the last year?

1. Yes
2. No → Skip to Q11

Q10. Based on your MOST RECENT contact with the Department of Revenue's call center, how much do you agree with each of the following statements? (Circle one number for each.)

| | Strongly agree ▼ | Somewhat agree ▼ | Somewhat disagree ▼ | Strongly disagree ▼ |
|---|------------------------|------------------------|---------------------------|---------------------------|
| A. I was treated with courtesy and respect | 1 | 2 | 3 | 4 |
| B. My call was answered quickly | 1 | 2 | 3 | 4 |
| C. I was provided clear and useful information..... | 1 | 2 | 3 | 4 |
| D. I was able to resolve my question(s) or issues(s)..... | 1 | 2 | 3 | 4 |

Q11. How would you rate the Department of Revenue's website for each of the following? (Circle one number for each.)

| | Excellent ▼ | Good ▼ | Fair ▼ | Poor ▼ | Have not used ▼ |
|---------------------------|----------------|-----------|-----------|-----------|-----------------------|
| A. Easy to use | 1 | 2 | 3 | 4 | 5 |
| B. Clear information..... | 1 | 2 | 3 | 4 | 5 |

Q12. How many times in the last year did you visit a Department of Revenue office?

1. Zero → Skip to Q14
2. 1 – 5 times
3. 6 – 10 times
4. 11 or more times

Q13. (If you visited a Department of Revenue office in the last year) How much do you agree with each of the following statements? (Circle one number for each.)

| | Strongly agree ▼ | Somewhat agree ▼ | Somewhat disagree ▼ | Strongly disagree ▼ |
|--|------------------------|------------------------|---------------------------|---------------------------|
| A. I was treated with courtesy and respect..... | 1 | 2 | 3 | 4 |
| B. I was helped quickly | 1 | 2 | 3 | 4 |
| C. I was provided clear and useful information..... | 1 | 2 | 3 | 4 |
| D. I was able to resolve my question(s) or issues(s) | 1 | 2 | 3 | 4 |

Q14. How useful do you find each of these in preparing your Washington State Excise Tax Return? (Circle one number for each.)

| | Very useful ▼ | Somewhat useful ▼ | A little useful ▼ | Not useful at all ▼ |
|---|---------------------|-------------------------|-------------------------|---------------------------|
| A. Local Sales and Use Tax flyer | 1 | 2 | 3 | 4 |
| B. Industry guides..... | 1 | 2 | 3 | 4 |
| C. Special notices detailing specific tax applications..... | 1 | 2 | 3 | 4 |
| D. Excise Tax Advisories (ETA)..... | 1 | 2 | 3 | 4 |
| E. Department's administrative rules (WACs) | 1 | 2 | 3 | 4 |
| F. Washington Tax Decisions (WTDs) | 1 | 2 | 3 | 4 |
| G. E-file on-screen help | 1 | 2 | 3 | 4 |
| H. Online workshop videos | 1 | 2 | 3 | 4 |
| I. Secure message or email with Department staff | 1 | 2 | 3 | 4 |
| J. Last period's tax return..... | 1 | 2 | 3 | 4 |
| K. Local office assistance | 1 | 2 | 3 | 4 |
| L. Telephone Information Center (1-800-647-7706) | 1 | 2 | 3 | 4 |

3.

Methodology

Background and Objectives

From May through July 2014, the Social and Economic Sciences Research Center (SESRC) implemented a mail and web-based survey for the Washington State Department of Revenue (DOR). The purpose of the survey is to ask about the services provided by DOR and where improvements could be made.

This report details the process of collecting the survey data.

Sample

The sample for this study consists of businesses who are registered with the Washington State Department of Revenue. The sample included both large and small businesses; east, west, or out of state businesses; and businesses in different sectors of the economy. The final sample was drawn by DOR and provided to SESRC. It contains 4013 records.

The sample consisted of a stratified random sample of selected businesses in Washington State or doing business in the state. Revenue provided the list of businesses to contact to SESRC for this project. The population was stratified by eight categories derived from the eleven general categories of the North American Industry Classification System (NAICS) listed in the Standard Industrial Classification Manual. Additionally, each NAICS class was stratified according to whether the business had been identified as being a large or a small business Revenue. The final sample consisted of 4013 businesses.

Business size was determined by the Department of Revenue using the amount of *Gross Business Income* (GBI) reported by the business in relation to one-half the total GBI of all the businesses included in each NAICS class. This was accomplished in the following manner. First, a total GBI was calculated for all of the businesses in each of the eight NAICS classes and then each total was divided in half. Next, all businesses in each NAICS class were ranked according to the amount of GBI reported, with the business having the lowest amount of GBI ranked first and the business having the highest amount of GBI ranked last. Then, businesses

were included in the small business strata, starting with the business having the lowest amount of GBI until the total amount of GBI equaled one-half of the total GBI for all businesses in that NAICS class. The remaining businesses in that NAICS class constituted the large business strata. Finally, each NAICS class was further stratified geographically, according to whether the business was located in Eastern or Western Washington or out of state.

Table 1. Number and Percent of Businesses in Each Strata of the Population and Sample

| Category titles | Business size | Geographic location | Population | | Sample | |
|---|---------------|---------------------|------------|---------|--------|---------|
| | | | number | percent | number | percent |
| Construction | Small | East | 7,413 | 2.35% | 104 | 2.59% |
| | Small | West | 28,401 | 8.99% | 103 | 2.57% |
| | Small | OOST | 4,141 | 1.31% | 109 | 2.72% |
| | Large | East | 47 | 0.01% | 46 | 1.15% |
| | Large | West | 275 | 0.09% | 159 | 3.96% |
| | Large | OOST | 99 | 0.03% | 93 | 2.32% |
| subtotals | | | 40,376 | 12.78% | 614 | 15.30% |
| Manufacturing | Small | East | 2,212 | 0.70% | 103 | 2.57% |
| | Small | West | 8,390 | 2.65% | 109 | 2.72% |
| | Small | OOST | 2,312 | 0.73% | 108 | 2.69% |
| | Large | East | 20 | 0.01% | 20 | 0.50% |
| | Large | West | 76 | 0.02% | 70 | 1.74% |
| | Large | OOST | 40 | 0.01% | 35 | 0.87% |
| subtotals | | | 13,050 | 4.13% | 445 | 11.09% |
| Transportation /Warehouse/ Utilities | Small | East | 2,208 | 0.70% | 105 | 2.62% |
| | Small | West | 7,287 | 2.31% | 108 | 2.69% |
| | Small | OOST | 963 | 0.30% | 104 | 2.59% |
| | Large | East | 15 | 0.00% | 13 | 0.32% |
| | Large | West | 44 | 0.01% | 39 | 0.97% |
| | Large | OOST | 11 | 0.00% | 10 | 0.25% |
| subtotals | | | 10,528 | 3.33% | 379 | 9.44% |
| Wholesale trade | Small | East | 1,752 | 0.55% | 103 | 2.57% |
| | Small | West | 8,170 | 2.59% | 107 | 2.67% |
| | Small | OOST | 10,261 | 3.25% | 103 | 2.57% |
| | Large | East | 9 | 0.00% | 9 | 0.22% |
| | Large | West | 79 | 0.02% | 75 | 1.87% |
| | Large | OOST | 149 | 0.05% | 103 | 2.57% |
| subtotals | | | 20,420 | 6.46% | 500 | 12.46% |
| Retail trade | Small | East | 8,707 | 2.76% | 103 | 2.57% |

Table 1. Number and Percent of Businesses in Each Strata of the Population and Sample

| | | | | | | |
|--|-------|------|---------|--------|------|--------|
| | Small | West | 33,865 | 10.72% | 120 | 2.99% |
| | Small | OOST | 6,819 | 2.16% | 103 | 2.57% |
| | Large | East | 23 | 0.01% | 23 | 0.57% |
| | Large | West | 135 | 0.04% | 118 | 2.94% |
| | Large | OOST | 140 | 0.04% | 103 | 2.57% |
| subtotals | | | 49,689 | 15.72% | 570 | 14.20% |
| Financial, Insurance, and Real Estate | Small | East | 2,563 | 0.81% | 103 | 2.57% |
| | Small | West | 11,276 | 3.57% | 104 | 2.59% |
| | Small | OOST | 3,120 | 0.99% | 118 | 2.94% |
| | Large | East | 5 | 0.00% | 5 | 0.12% |
| | Large | West | 17 | 0.01% | 16 | 0.40% |
| | Large | OOST | 58 | 0.02% | 43 | 1.07% |
| subtotals | | | 17,039 | 5.39% | 389 | 9.69% |
| Prof/Science/ Tech/Info Service | Small | East | 6,844 | 2.17% | 103 | 2.57% |
| | Small | West | 43,639 | 13.81% | 109 | 2.72% |
| | Small | OOST | 7,407 | 2.34% | 103 | 2.57% |
| | Large | East | 4 | 0.00% | 4 | 0.10% |
| | Large | West | 82 | 0.03% | 76 | 1.89% |
| | Large | OOST | 131 | 0.04% | 103 | 2.57% |
| subtotals | | | 58,107 | 18.39% | 498 | 12.41% |
| All Other Services | Small | East | 18,222 | 5.77% | 107 | 2.67% |
| | Small | West | 81,174 | 25.68% | 103 | 2.57% |
| | Small | OOST | 6,776 | 2.14% | 103 | 2.57% |
| | Large | East | 70 | 0.02% | 66 | 1.64% |
| | Large | West | 331 | 0.10% | 136 | 3.39% |
| | Large | OOST | 256 | 0.08% | 103 | 2.57% |
| subtotals | | | 106,829 | 33.80% | 618 | 15.40% |
| Totals | | | 316,038 | | 4013 | |

Design

The Social & Economic Sciences Research Center worked together with the client to develop the survey instrument. The final questionnaire had 18 questions and 52 variables. It asked questions on overall satisfaction with DOR, number and types of interaction with DOR, the usefulness of the web site and importance of access using a different mobile devices. Four of the questions were open-ended, asking the respondent to provide a response in the space

provided. The questionnaire was designed to be administered by web or paper.

The layout of each question was designed using TDM (Tailored Design Method) protocols for maximizing respondent comprehension and ease of navigation through the questions.

Data Collection

Each respondent in the email group was sent up to four email requests and one paper request to complete the questionnaire. Respondents without an email address were sent up to two paper questionnaires. Each mailing described the purpose of the evaluation, gave the URL of the evaluation website and the participant's unique access code used to log in to the evaluation form. All emails were sent from SESRC. The four different email requests were sent on different days of the week and different times of the day in the hopes of reaching respondents at their most convenient time.

Response Rates

The response rate is the ratio of completed and partially completed interviews to the total eligible survey group. This formula is considered the industry standard for calculating response rates and complies with AAPOR Standard Definitions (American Association for Public Opinion Research) Response Rate. The formula is:

$$\frac{(CM + PC)}{[(CM+PC) + RF + NR]}$$

where CM = number of completed interviews

PC= number of partially completed interviews

RF = number of refusals

NR = No response, unable to reach, unable to interview

For the total fielded sample, 1145 respondents completed or partially completed the survey. The response rate for this study was 28.5%. The following table provides a complete breakdown of the response rate.

| | |
|----------------------|--------------|
| Completed by web | 750 |
| Partially Completed | 22 |
| Completed by mail | 373 |
| Refusal | 10 |
| Ineligible | 0 |
| Others | 0 |
| Non Response | 2858 |
| Sample | 4013 |
| Response Rate | 28.5% |

File Weighting

The frequency listing is weighted according to the stratification of Washington State businesses (see Table 1). This weighting procedure is used to ensure that the survey results are representative of the overall population of businesses. For this study, two weights are created. The first is the population weight, which is calculated by dividing the population by the sample size. These population weights were provided by REVENUE. The second weight is the nonresponse weight. This is calculated by dividing the sample size by the number of completed questionnaires. To generate the weighted frequency, both the population weight and the nonresponse rate are required. These two rates are simply multiplied to get a new combined weight which is applied when generating the frequencies. Table 3 displays the complete weighting breakdown

Table 3. Completes and Weights for Each Strata

| Category titles | Business size | Geographic location | Population | Sample | Completes | Nonresponse Weight | Population weight | Completes weight |
|---|---------------|---------------------|------------|--------|-----------|--------------------|-------------------|------------------|
| Construction | Small | East | 7,413 | 104 | 22 | 4.73 | 71.28 | 336.95 |
| | Small | West | 28,401 | 103 | 26 | 3.96 | 275.74 | 1092.35 |
| | Small | OOST | 4,141 | 109 | 31 | 3.52 | 37.99 | 133.58 |
| | Large | East | 47 | 46 | 24 | 1.92 | 1.02 | 1.96 |
| | Large | West | 275 | 159 | 79 | 2.01 | 1.73 | 3.48 |
| | Large | OOST | 99 | 93 | 36 | 2.58 | 1.06 | 2.75 |
| subtotals | | | 40,376 | 614 | 218 | 2.82 | 65.76 | 185.21 |
| Manufacturing | Small | East | 2,212 | 103 | 31 | 3.32 | 21.48 | 71.35 |
| | Small | West | 8,390 | 109 | 31 | 3.52 | 76.97 | 270.65 |
| | Small | OOST | 2,312 | 108 | 33 | 3.27 | 21.41 | 70.06 |
| | Large | East | 20 | 20 | 10 | 2.00 | 1.00 | 2.00 |
| | Large | West | 76 | 70 | 34 | 2.06 | 1.09 | 2.24 |
| | Large | OOST | 40 | 35 | 5 | 7.00 | 1.14 | 8.00 |
| subtotals | | | 13,050 | 445 | 144 | 3.09 | 29.33 | 90.63 |
| Transportation /Warehouse/ Utilities | Small | East | 2,208 | 105 | 30 | 3.50 | 21.03 | 73.60 |
| | Small | West | 7,287 | 108 | 12 | 9.00 | 67.47 | 607.25 |
| | Small | OOST | 963 | 104 | 17 | 6.12 | 9.26 | 56.65 |
| | Large | East | 15 | 13 | 5 | 2.60 | 1.15 | 3.00 |
| | Large | West | 44 | 39 | 17 | 2.29 | 1.13 | 2.59 |
| | Large | OOST | 11 | 10 | 4 | 2.50 | 1.10 | 2.75 |
| subtotals | | | 10,528 | 379 | 85 | 4.46 | 27.78 | 123.86 |
| Wholesale trade | Small | East | 1,752 | 103 | 31 | 3.32 | 17.01 | 56.52 |
| | Small | West | 8,170 | 107 | 22 | 4.86 | 76.36 | 371.36 |
| | Small | OOST | 10,261 | 103 | 27 | 3.81 | 99.62 | 380.04 |
| | Large | East | 9 | 9 | 4 | 2.25 | 1.00 | 2.25 |
| | Large | West | 79 | 75 | 27 | 2.78 | 1.05 | 2.93 |
| | Large | OOST | 149 | 103 | 24 | 4.29 | 1.45 | 6.21 |
| subtotals | | | 20,420 | 500 | 135 | 3.70 | 40.84 | 151.26 |
| Retail trade | Small | East | 8,707 | 103 | 27 | 3.81 | 84.53 | 322.48 |

Table 3. Completes and Weights for Each Strata

| | | | | | | | | |
|--|-------|------|---------|------|------|------|--------|---------|
| | Small | West | 33,865 | 120 | 24 | 5.00 | 282.21 | 1411.04 |
| | Small | OOST | 6,819 | 103 | 28 | 3.68 | 66.20 | 243.54 |
| | Large | East | 23 | 23 | 11 | 2.09 | 1.00 | 2.09 |
| | Large | West | 135 | 118 | 56 | 2.11 | 1.14 | 2.41 |
| | Large | OOST | 140 | 103 | 22 | 4.68 | 1.36 | 6.36 |
| subtotals | | | 49,689 | 570 | 168 | 3.39 | 87.17 | 295.77 |
| Financial, Insurance, and Real Estate | Small | East | 2,563 | 103 | 30 | 3.43 | 24.88 | 85.43 |
| | Small | West | 11,276 | 104 | 23 | 4.52 | 108.42 | 490.26 |
| | Small | OOST | 3,120 | 118 | 28 | 4.21 | 26.44 | 111.43 |
| | Large | East | 5 | 5 | 1 | 5.00 | 1.00 | 5.00 |
| | Large | West | 17 | 16 | 5 | 3.20 | 1.06 | 3.40 |
| | Large | OOST | 58 | 43 | 10 | 4.30 | 1.35 | 5.80 |
| subtotals | | | 17,039 | 389 | 97 | 4.01 | 43.80 | 175.66 |
| Prof/Science/ Tech/Info Service | Small | East | 6,844 | 103 | 31 | 3.32 | 66.45 | 220.77 |
| | Small | West | 43,639 | 109 | 28 | 3.89 | 400.36 | 1558.54 |
| | Small | OOST | 7,407 | 103 | 21 | 4.90 | 71.91 | 352.71 |
| | Large | East | 4 | 4 | 2 | 2.00 | 1.00 | 2.00 |
| | Large | West | 82 | 76 | 25 | 3.04 | 1.08 | 3.28 |
| | Large | OOST | 131 | 103 | 19 | 5.42 | 1.27 | 6.89 |
| subtotals | | | 58,107 | 498 | 126 | 3.95 | 116.68 | 461.17 |
| All Other Services | Small | East | 18,222 | 107 | 28 | 3.82 | 170.30 | 650.79 |
| | Small | West | 81,174 | 103 | 19 | 5.42 | 788.10 | 4272.32 |
| | Small | OOST | 6,776 | 103 | 22 | 4.68 | 65.79 | 308.00 |
| | Large | East | 70 | 66 | 27 | 2.44 | 1.06 | 2.59 |
| | Large | West | 331 | 136 | 61 | 2.23 | 2.43 | 5.43 |
| | Large | OOST | 256 | 103 | 15 | 6.87 | 2.49 | 17.07 |
| subtotals | | | 106,829 | 618 | 172 | 3.59 | 172.86 | 621.10 |
| Totals | | | 316,038 | 4013 | 1145 | 3.50 | 78.75 | 276.02 |

4.

Conclusion

The survey was designed and implemented in much the same way as it has been several times during the past fifteen years. We have consistently followed the survey procedures as described in Don Dillman's Total Design Method book to obtain high response rates. This includes personalization of all mailings to business respondents, multiple contacts, an initial email to all businesses that have an email address included in the sample, an initial mailing to businesses without an email address (with a business reply return envelope), email reminder and follow-up contacts, and a second questionnaire mailing to non-respondents, again with a business reply return envelope. We are thankful to all of those businesses that participated in this survey and took the time to respond candidly to the questions in the survey.

The survey results presented in this report represent only an overview of the survey data. There is much more analysis that could be done with these data, for example, describing results by industry group, by geographic region, or by size of businesses.

We are pleased to have been involved in this very significant research effort, and would like to thank the Department of Revenue, its Director, and its staff for giving us the opportunity to collaborate on this research project.