

Examining Motivations To Volunteer with the Volunteer Income Tax Assistance (VITA) Program: How Motivations Influence Future Volunteer Behavior

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Introduction

Every year, millions of people devote substantial amounts of their time and energy to helping others. One important manifestation of human helpfulness is volunteerism, whereby people help others on a regular, ongoing, volunteer basis, with this volunteer help often extending over long periods of time.

The idea that an individual would make significant personal sacrifices for another person, particularly when that person is a complete stranger, has long fascinated social psychologists (e.g., Batson (1991); Eisenberg (1986); Latané and Darley (1970)). Although studies of helping are common among general psychology texts, the existing literature speaks heavily about types of helping that are somewhat different from volunteerism, focusing on helping in contexts where the person is faced with an unexpected need for help. This calls for an immediate decision to act and an opportunity for the helper to provide a single—generally brief—act of help (e.g., Benson, *et al.* (1980)).

Factors uncovered by research on the helping that occurs in these kinds of contexts, sometimes referred to as spontaneous helping, may be important influences in volunteerism as well. Yet volunteerism appears to be illustrative of a different kind of helping—a kind that is more prototypic of planned helping, which often “calls for considerably more planning, sorting out of priorities, and matching of personal capabilities and interests with type of intervention” (Benson, *et al.* (1980), p. 89). Thus volunteers: (a) often actively seek out opportunities to help others; (b) may deliberate for considerable amounts of time about whether to volunteer, the extent of their involvement, and the degree to which particular activities fit with their own personal needs; and (c) may make a commitment to an ongoing helping relationship that may extend over a considerable amount of time and that may entail considerable personal costs of time, energy, and opportunity (Benson, *et al.* (1980)).

Volunteering with the Volunteer Income Tax Assistance (VITA) Program

The VITA program is an Internal Revenue Service (IRS) program designed to help low- and moderate-income taxpayers complete their annual tax returns at no cost. To carry out its mission of free tax preparation for taxpayers who qualify, the VITA program uses trained volunteers to provide the service of preparing tax returns. Founded in 1971 by Gary Iskovitz at California State University Northridge, the original program concept was to provide local taxpayers with free tax return preparation in an effort to provide a valuable community service and a hands-on learning experience for the students. The program has grown from a small group of accounting students to a nationwide program with more than 92,000 volunteers preparing 3.2 million returns annually.

VITA volunteers serve in roles such as site greeter, tax preparer, or quality reviewer, and VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls, and other convenient locations. Volunteers are the backbone of the VITA program; they allow the IRS to serve taxpayers who might otherwise pay for tax preparation or make errors during self-preparation.

In addition to the overarching VITA program, the Tax Counseling for the Elderly (TCE) program offers free tax help to individuals who are age 60 or older. Cooperative grant agreements are entered into between IRS and eligible organizations to provide tax assistance to elderly taxpayers. The funds provided by the IRS are used by organizations to reimburse volunteers for their out-of-pocket expenses—including transportation, meals, and other expenses incurred by them in providing tax counseling assistance at locations convenient to the taxpayers. Tax return preparation assistance is provided to elderly taxpayers during the normal period for filing Federal income tax returns, which is from January 1 to April 15 each year. However, the program activities required to make sure elderly taxpayers receive efficient and quality tax assistance can be conducted year-round. Because the VITA program relies on volunteers, the ability of the IRS to learn more about these individuals and leverage their potential volunteer pool is vital to the strength and sustainability of the program. The defining features of volunteerism as voluntary, sustained helpfulness suggests that it may be productive to examine the motivations that lead individuals to seek out VITA volunteer opportunities and to sustain their VITA volunteerism from year to year. After all, the fundamental concerns of motivational inquiry are precisely the concerns engaged by the questions “Why do people volunteer with VITA?” and “What sustains VITA volunteerism?”

Taking a Functional Approach—Motivation To Volunteer

One useful approach to answering this question begins with the premise that volunteering serves different functions for different people. The functional approach to human behavior has a history that spans over a century (e.g., James (1890)). More recently, the functional strategy has been used to understand the motives behind volunteering.

Clary and Snyder (1991) defined functional analysis as being “concerned with the reasons and purposes that underlie and generate psychological phenomena—the personal and social needs, plans, goals, and functions being served by people’s beliefs and their actions” (p. 123). As a result, a main premise of functionalist theorizing is that while different people can perform the same actions, these actions may serve different psychological functions for different individuals. This approach initially identified with functional theories of attitudes and persuasion (e.g., Snyder and DeBono (1987)) and has broadened to include analyses of diverse cognitive, affective, behavioral, and interpersonal phenomena (e.g., Cantor (1994)).

According to this perspective, people may have similar attitudes or engage in similar behaviors, but these attitudes or behaviors may satisfy different motivational functions. As the functional approach has been used with respect to the functions attitudes may serve, this approach has also helped to reveal underlying motivations of volunteering. Snyder (1993) found five functionally oriented motivations for engaging in volunteer work: community concern, values, understanding, personal development, and esteem enhancement. In a later investigation, Omoto and Snyder (1995) show that AIDS volunteering motivated by this function and by the personal development and understanding functions leads to a longer commitment, suggesting the importance of the relational motives for volunteers as well as for nonprofit management.

Similarly, Clary, *et al.* (1998) identified six distinct functions potentially served by volunteering: (i) the value function indicates concern for others; (ii) the understanding function is connected with the need to learn and improve one’s knowledge of the world; (iii) the social function refers to the desire to conform to the norms and expectations of one’s circle of peers; (iv) the career-related benefits are pooled in the career function; (v) the protective function refers to the need to protect oneself; and (vi) the enhancement function relates to volunteering as a means to enhance positive effects and to increase one’s self-esteem (Clary, Snyder, and Stukas (1996)).

Another Function of Volunteering: Psychological Need Satisfaction

Self-Determination Theory (SDT) has identified three essential needs for optimal psychological growth and well-being: competence, relatedness, and autonomy (Deci and Ryan, 2000). According to SDT, a need for *competence* reflects the need to feel effective in one’s efforts and capable of achieving desired outcomes (Deci and Ryan (2000)). The need for *relatedness* involves a need to feel connected to and understood by others (Deci, *ibid.*). Finally, *autonomy* reflects the need to feel volitional in one’s actions, to fully and authentically endorse

one's behaviors, and to act as the originator of one's own behavior. While this definition of psychological needs and the specification of these particular psychological needs have been the source of considerable debate, a growing body of research has provided evidence for the role of each of these in psychological health and well-being (Carver and Scheier (2000); Deci and Ryan (2000); Kernis (2000)).

A broad literature has demonstrated the importance of ongoing feelings of competence for optimal functioning and well-being. For example, White (1959) theorized that feeling competent is an integral contributor to self-confidence. Bandura's (1977) work on self-efficacy has found that believing that one can bring about desired outcomes is an important determinant of psychological health. Similarly, Carver and Scheier (1990) have shown that believing that one is effectively making progress toward one's goals is psychologically beneficial.

The need to connect with and feel understood by others is a distinct human need that is echoed in most theories of human motivation and development (for review, see Reis and Patrick (1996)). Baumeister and Leary (1995) referred to this as the need to belong, and they reviewed extensive evidence demonstrating its vital role in human motivation. Further evidence for the need for relatedness is evident in studies involving daily experiences. For example, Watson, Clark, and Tellegen (1988) found that the more opportunities participants had to interact with important others within a given day, the more positive effect they experienced.

The need for autonomy has been the most controversial aspect on the SDT conceptualization, stemming largely from misconceptions regarding the definition of autonomy. From the SDT perspective, autonomy refers to self-government or to the extent to which people feel self-determined in their actions. Autonomy is not to be confused with independence. From the SDT perspective, autonomy does not involve independence or detachment from others. Rather, it involves a sense of volition, agency, and initiative. Thus, fulfillment of one's need for autonomy does not preclude feeling related to and connected with others. Studies show that autonomy is positively associated with relatedness and well-being (Ryan and Lynch (1989)) and that those who functioned more autonomously had more positive social experiences (Hodgins, Koestner, and Duncan (1996)).

SDT prescribes that overall psychological health requires the satisfaction of all three needs. It is through the satisfaction of these needs that individuals are able to move through the experience of achieving effectiveness, connectedness, and intrinsic motivation.

Why Study Motivation in VITA Volunteers

Anecdotally, individuals report that volunteering has made them "grow as a person," suggesting that psychological growth is a motivational concern for individuals engaging in volunteer work. Previous research (Davis-Smith (2010); Clary, *et al.* (1998)) found that for some individuals, engaging in volunteer work is a mechanism for satisfying their psychological motivations, leading to greater satisfaction with their volunteer work. We proposed that the same findings hold for VITA volunteers: that individuals who engage in volunteer work with the VITA program are motivated to do so because it serves as a source of psychological benefits and growth.

Overview of the Present Research

To test this hypothesis, we conducted two studies in which we expected there to be a relationship between psychological motivations and volunteering with the VITA program. Study 1 hypothesized that VITA volunteers are motivated by functional and psychological need satisfaction—that volunteer tax preparation serves specific functions and triggers motivationally relevant feelings within volunteers.

Because persuasive messages are effective to the extent that they are able to speak to the motivations specific to the recipient, Study 2 used a conjoint methodology to determine if motivationally relevant messaging could be used to influence future volunteerism with the VITA program. It was hypothesized that motivationally relevant messaging would be more appealing and ultimately allow the IRS to be more successful in its recruitment efforts by determining the optimal message, delivery mode, messenger, and incentive to encourage VITA volunteerism.

The proposed studies were the first of their kind; previous research has never comprehensively surveyed the VITA volunteer population or attempted to optimize messaging elements used for their recruitment. The studies are also unique in that they specifically targeted IRS employees as a response group. Anecdotally, it

has long been believed that because IRS employees are an underused source of potential VITA volunteers, the right type of recruitment messaging could allow the VITA program to greatly benefit from the on-the-job tax knowledge and experience that this population possesses.

Study 1

The purpose of Study 1 was to survey current and prospective VITA volunteers to better understand motivations to volunteer with the VITA Program. Theoretically, motivationally fulfilling activities are more satisfying. As such, the study used two motivational frameworks—Determination Theory and the Functional Approach to Volunteerism—to examine the relationship between motivational fulfillment, aspects of the volunteer experience, and overall satisfaction. We hypothesized that one or both of these theoretical frameworks influence individuals to volunteer with the VITA program and help sustain that volunteering from year-to-year.

Method

Participants. One thousand four hundred seven individuals participated in this survey. All participants were engaged in volunteer work, or had been within the past 12 months. Three subgroups of volunteers were targeted for the study: Current VITA volunteers (548 responses; respondents who answered “Yes” to “Are you presently, or have you been within the past 12 months, a VITA/TCE volunteer?”), IRS employees (436 responses; respondents from a sample of IRS employees who answered “No” to “Are you presently, or have you been within the past 12 months, a VITA/TCE volunteer?”), and non-VITA volunteers (423 responses; respondents who answered “No” to “Are you presently, or have you been within the past 12 months, a VITA/TCE volunteer?”).

Procedure. Participants were invited to participate in an online Study of Volunteerism sponsored by the IRS. They were asked to complete a battery of self-report measures (described below).

Volunteer Functions Inventory (VFI). This 30-item questionnaire is used to measure functional motivations to volunteer (Clary, *et al.* (1998)). The scale is divided into 6 separate functional motives: protective, values, career, social, understanding, and enhancement. Participants were instructed to respond using a 1 (not at all accurate) to 5 (extremely accurate) Likert-type scale. Responses to these items were summed; scores on each subscale could range from 5 to 25, with higher scores indicating greater functional motive satisfaction during volunteer work.

Volunteer needs satisfaction (VNS). We modified the Basic Need Satisfaction at Work Scale (Deci, *et al.* (2000)), using 7 items to assess the extent to which individuals experience satisfaction in each of their three basic needs—autonomy, competence, and relatedness—while volunteering (3 subscales). Participants were instructed to respond using a 1 (not at all true) to 5 (very true) Likert-type scale and to consider their feelings and experiences from the past year of volunteer work. Responses to these items were summed; therefore, scores on each subscale could range from 7 to 35, with higher scores indicating greater need satisfaction during volunteer work.

Benefits of Volunteering. This 18-item scale measures functionally relevant and need-related benefits received through volunteering. Participants were instructed to respond using a 1 (strongly disagree) to 5 (strongly agree) Likert-type scale. Both functionally relevant (protective, values, career, social, understanding, enhancement) and need-relevant (autonomy, competence, relatedness) benefits are included. Responses to these items were summed; scores on each subscale could range from 5 to 15, with higher scores indicating a greater presence of the need-relevant or functionally relevant benefit.

Aspects of the VITA Volunteer Experience. These items, administered only to participants who indicated they were VITA volunteers, measured feelings toward volunteering for the IRS, factors influencing their decision to volunteer with VITA, satisfaction with their VITA experience, and whether they would recommend the VITA program to others. Items are analyzed individually, and kept continuous, with higher scores indicating a level of agreement or prevalence of satisfaction.

Demographics. Participants were asked to respond to several types of demographic questions, in-

cluding primary volunteer site type, age, education, and social media experience.

Study 1 Findings

Study 1 hypothesized that functional and psychological need satisfaction motivations exist within individuals who elect to volunteer with the VITA program.

FIGURE 1. Feelings About Volunteering for the IRS

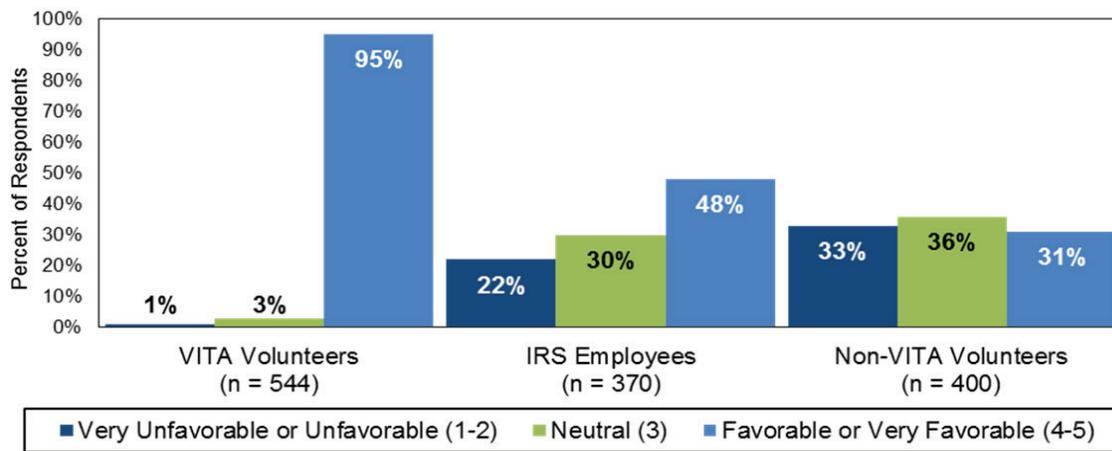
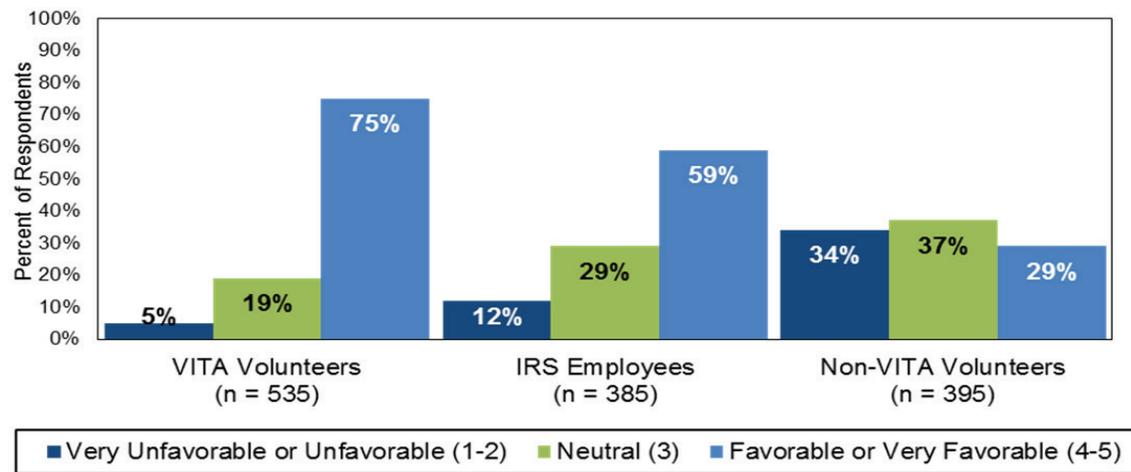
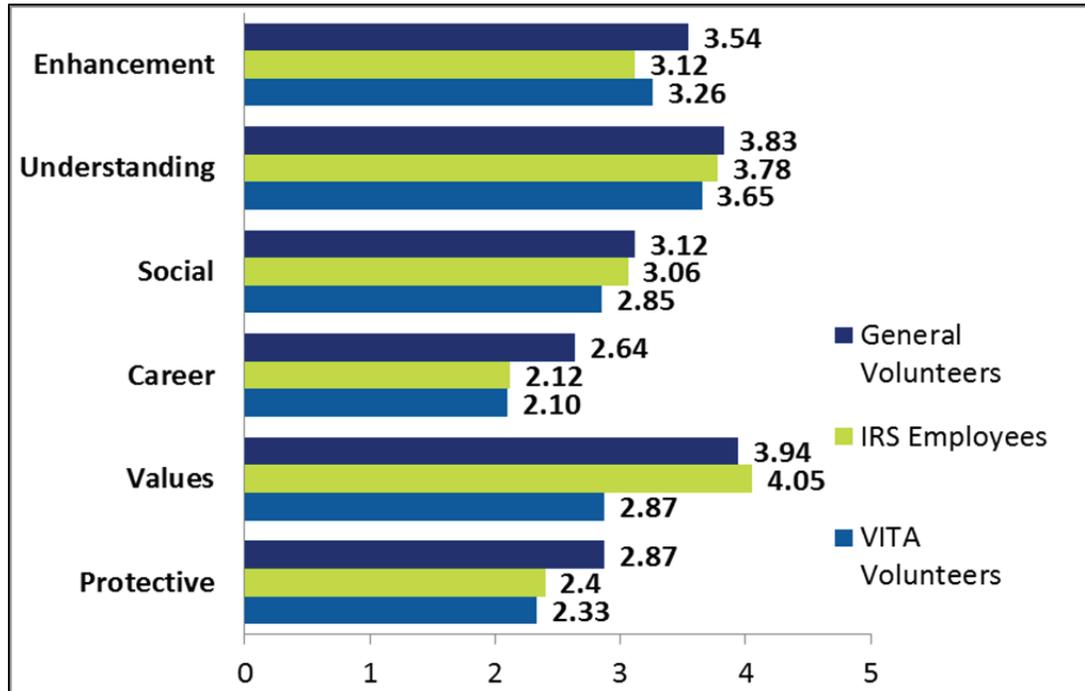


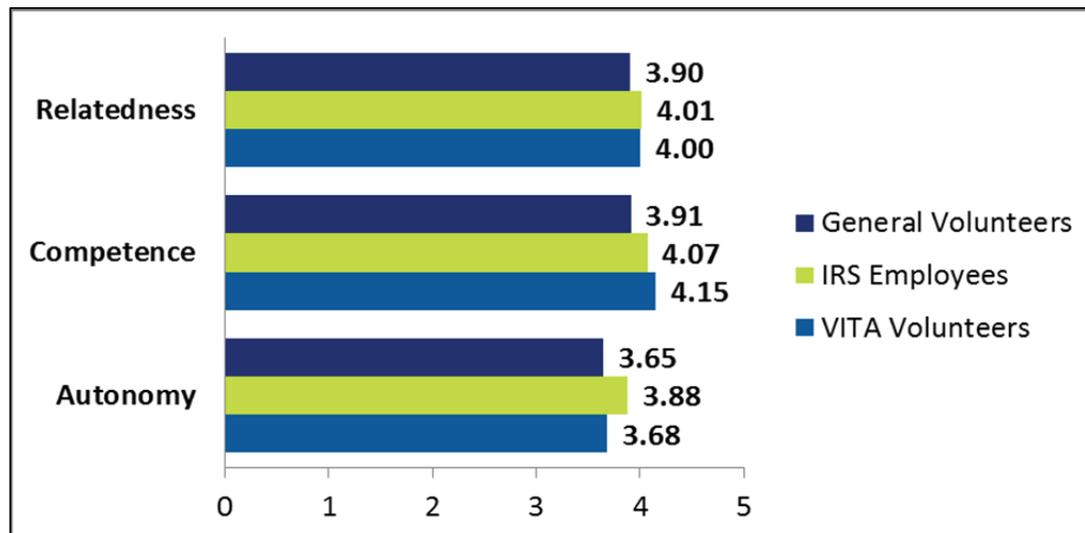
FIGURE 2. Feelings About Helping Prepare Tax Returns



As anticipated, VITA volunteers hold the most (75 percent) favorable feelings towards volunteering to help prepare tax returns, when compared to IRS employees (59) and non-VITA volunteers (General volunteers; 29 percent) respondents. Similarly, the overwhelming majority of VITA volunteers (95 percent) hold favorable feelings about volunteering for the IRS; the other two segments, IRS employees and non-VITA volunteers, hold considerably more unfavorable feelings (22 percent and 33 percent, respectively) towards volunteering to help prepare tax returns.

FIGURE 3. All Respondents—Function Approach to Volunteerism

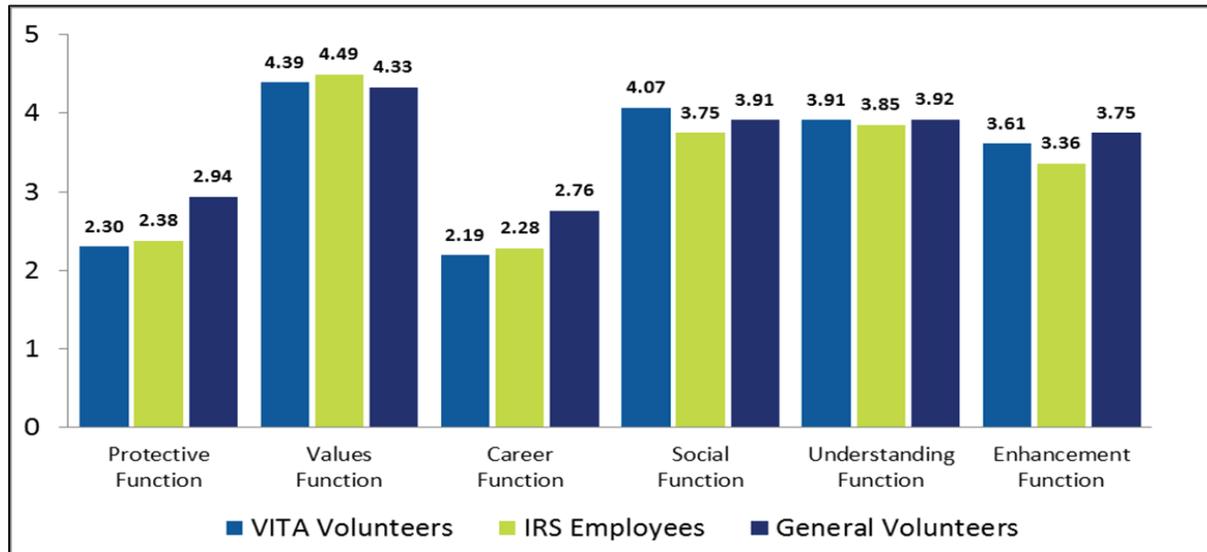
General volunteers (3.94) and IRS employees (4.05) are most motivated by the values function; volunteering in their communities is driven by a concern for others and their community (Figure 3). VITA volunteer respondents are most motivated by the understanding function; volunteering with the VITA program allows them to learn, understand, and practice skills and abilities.

FIGURE 4. All Respondents—Volunteer Need Satisfaction

Items rated on a 5-point scale from 1 (not at all true) to 5 (very true).

Of the three basic needs, all respondents, regardless of their volunteer subgroup, indicated that volunteering primarily satisfies their competence and relatedness needs (General volunteers: competence (3.91) and relatedness (3.90); IRS employees: competence (4.07) and relatedness (4.01); VITA volunteers: competence (4.15) and relatedness (4.00)) (Figure 4). Their volunteer work allows them to feel capable of achieving desired goals and outcomes while also feeling related and connected to others.

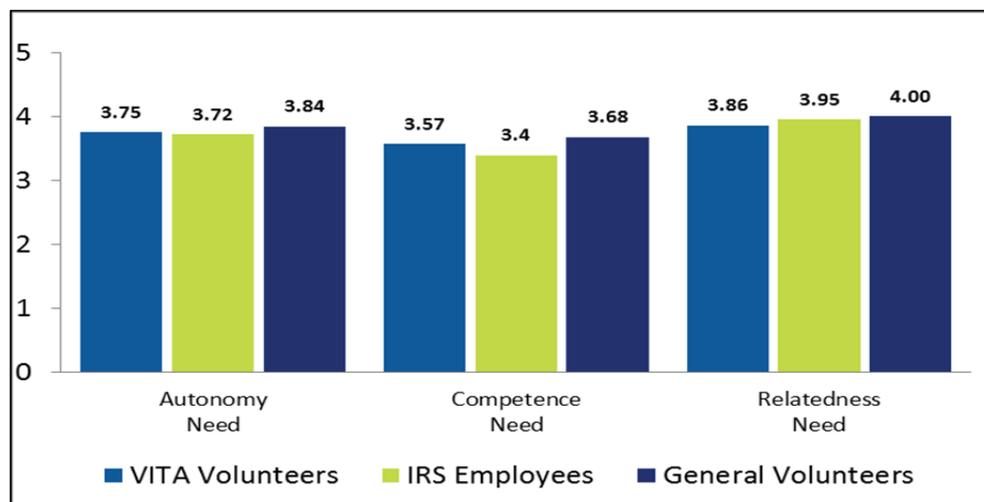
FIGURE 5. All Respondents—Functional Benefits of Volunteering



Items rated on a 5-point scale from 1 (strongly disagree) to 5 (strongly agree).

Of all the function-based benefits, VITA volunteers are primarily receiving values (4.39) and social (4.07) benefits from their VITA volunteer work (Figure 5). Said another way, volunteering with VITA is allowing volunteers to satisfy their concern for the welfare of others (values), while also developing and strengthening social ties to their community (social). IRS employees and general volunteers report receiving values benefits from their volunteer work (4.49 and 4.33, respectively), but also report receiving understanding benefits (3.85 and 3.92, respectively). These individuals are expressing their altruistic and humanitarian (values function) values while also gaining knowledge, skills, and abilities (understanding function).

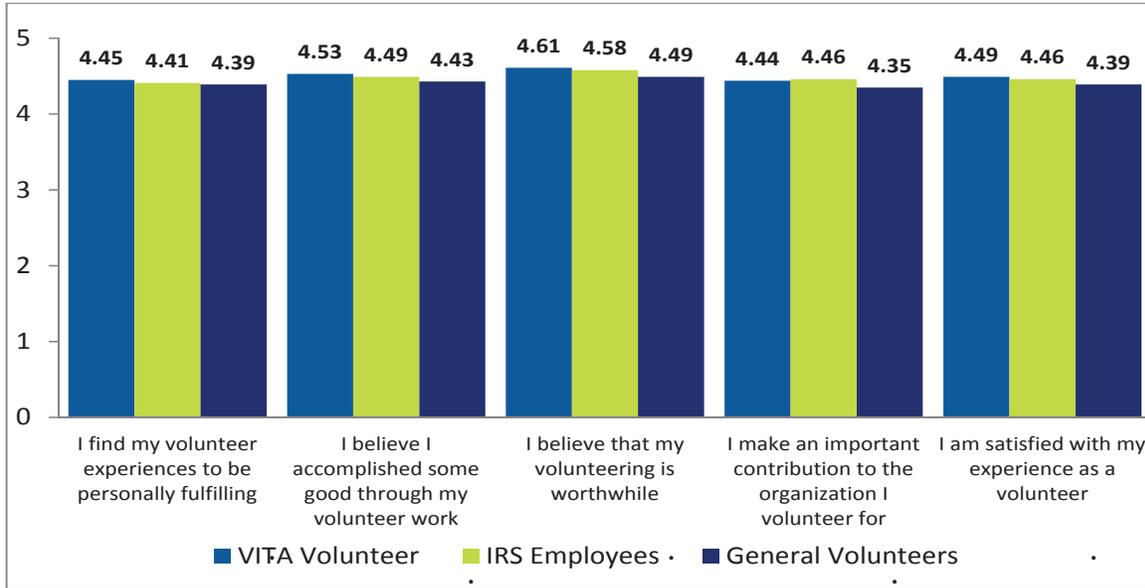
FIGURE 6. All Respondents—Need-Relevant Benefits of Volunteering



Items rated on a 5-point scale from 1 (strongly disagree) to 5 (strongly agree).

All respondents, regardless of their volunteer subgroup, indicated that they primarily receive relatedness benefits from their volunteering; their volunteer work allows them to provide an important service while also satisfying their need to belong (Figure 6).

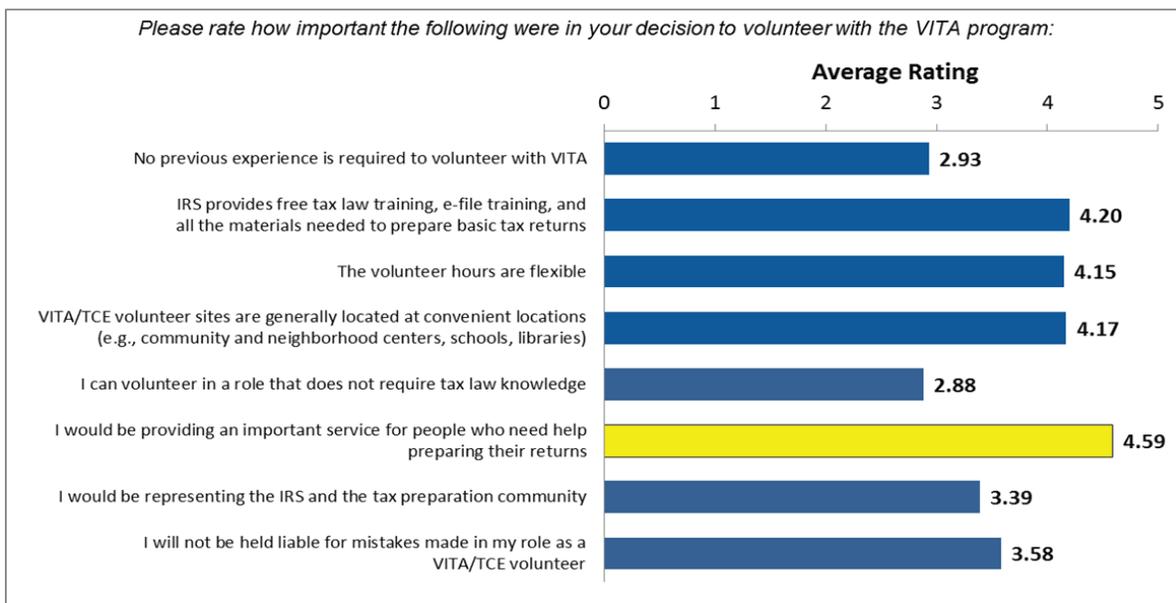
FIGURE 7. All Respondents—Average Volunteer Satisfaction Ratings



Items rated on a 5-point scale from 1 (extremely dissatisfied) to 5 (extremely satisfied).

Survey respondents were asked to rate elements of satisfaction with their volunteering experience. Respondents, regardless of their volunteer subgroup, rated “I believe that my volunteering is worthwhile” the highest (VITA volunteers 4.61; IRS employees 4.58; General volunteers 4.49) (Figure 7).

FIGURE 8. Average Importance Ratings (n=548)

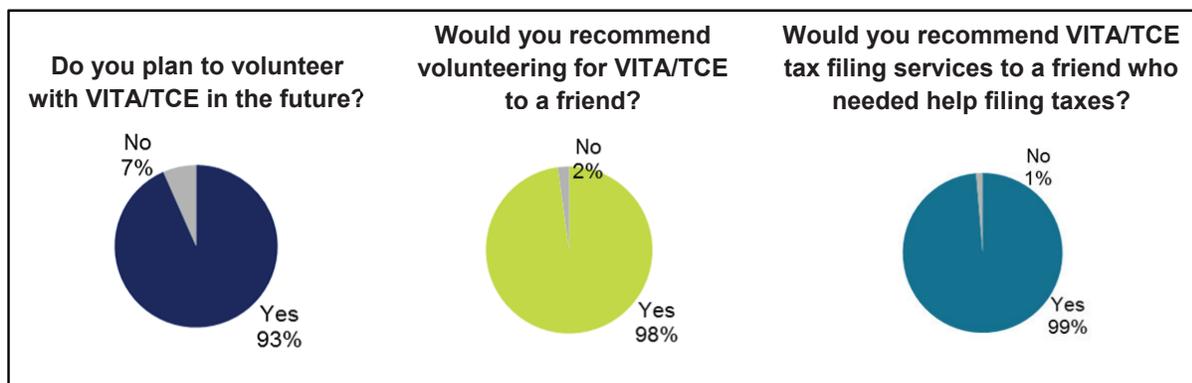


Items rated on a 5-point scale from 1 (not important) to 5 (extremely important).

VITA volunteers were asked to rate the importance of various reasons to volunteer with the VITA program. Respondents indicated that providing an important service to people in need was the most important factor influencing their decision to volunteer with the VITA program. Volunteering in a role that does not require tax law knowledge (2.88) and not needing previous experience (2.93) were rated the least important factors influencing their choice to volunteer with VITA (Figure 8).

The overwhelming majority of VITA volunteer respondents indicated they would volunteer with the VITA program in the future (93 percent), would recommend volunteering with VITA/TCE to a friend (98 percent), and would recommend VITA/TCE tax services to a friend (99 percent) (Figure 9).

FIGURE 9. Future VITA Volunteer Plans and Willingness to Recommend VITA (n=543)



Discussion

The results from Study 1 reveal that volunteering—either with the VITA program or another type of volunteer organization—facilitates respondents' need-based and functionally relevant motivations, and contributes to their overall satisfaction with their volunteer work.

Study 2

Persuasive messages are effective to the extent that they are able to speak to the motivations specific to the recipient. In this applied context, if organizations were able to create recruitment materials that were tailored to individuals' psychological needs, these need-relevant messages would be more appealing and could ultimately allow organizations to be more successful in their recruitment efforts.

The purpose of Study 2 was to systematically test methods to optimize VITA recruitment efforts by administering a survey to current and prospective VITA volunteers, and analyzing it using a trade-off methodology. It was hypothesized that participants would find messages containing motivationally-relevant elements more persuasive than those that did not.

Method

Participants. One thousand eight hundred sixty individuals participated in this survey. Unlike the first survey, approximately one-quarter of respondents were not engaged in any type of volunteer work at the time of the survey; all others were engaged in volunteer work, or had been within the past 12 months. Table 1 describes the four subgroups of people who were included in the study.

TABLE 1. Groups of People Included in the Study

	General Population	IRS Employees	Total
	Are you presently, or have you been within the past 12 months, a VITA/TCE volunteer?	Are you presently, or have you been within the past 12 months, engaged in volunteer work?	
Yes	Current VITA volunteers 501	IRS employee volunteers 407	908
No	Non-VITA volunteers 426	IRS employee non-volunteers 526	952
Total	927	933	1,860

Procedure. Following the administration of Study 1, Pacific Consulting Group (PCG) convened a brainstorming session comprised of a group of VITA volunteers and IRS employees (from Research, the VITA Program, and Communications & Liaison) to craft motivationally relevant messaging ideas that provided the framework for Study 2. The brainstorming session participants were encouraged to expand upon Study 1 findings; said another way, the participants were encouraged to craft messages that directly spoke to respondents' motivations to volunteer and make a connection between the benefits of VITA volunteerism and the types of benefits that Study 1 respondents indicated they received from their volunteer work.

The final list of messaging elements included (see below): the media vehicle (i.e., how the message was received), the source (i.e., who provided the message), incentives, calls to action (i.e., the next step after receiving the message), and the message content.

FIGURE 10. Study 2 Messaging Elements

<p>11 Media Vehicles</p> <ol style="list-style-type: none"> 1. Volunteer partner Website 2. Volunteer matching site 3. Local newspaper 4. www.irs.gov video 5. Local radio 6. www.irs.gov Web page 7. IRS Facebook page 8. IRS Twitter 9. IRWeb 10. Posters in IRS cafeteria 11. Internal IRS email 	<p>6 Incentives</p> <ol style="list-style-type: none"> 1. 2016 Tax Organizer 2. Free hour of consultation with CPA 3. Letter of Commendation 4. No incentives 5. IRS employee recognition from division heads 6. Earn lunch with anyone at IRS 	<p>23 Messages</p> <ol style="list-style-type: none"> 1. Help someone get deserved refund 2. Thousands received refund 3. Impact 4 million families 4. No prior tax experience needed 5. Taxes are overwhelming. Help. 6. E-learning helps with your taxes 7. Learn tax law, customer service, and software 8. There is a volunteer gap 9. Flexible volunteer hours 10. Taxes are confusing. You can help. 11. 40,000 have volunteered 12. Returns are simple 13. Help military families 14. Give tax skills for lifetime 15. 60% of returns are simple 16. You have the power 17. Gain experience for your résumé 18. Reduce stress in the U.S. 19. Share, achieve immortality 20. Springboard to business career 21. Good reason—Gwen Anderson signed up for 10th year 22. Help prevent tax evasion 23. Give IRS a good name
<p>7 Sources</p> <ol style="list-style-type: none"> 1. VITA site coordinator 2. Current VITA volunteer 3. Taxpayer helped by VITA 4. No specific spokesperson 5. J. Garcia, CARE director 6. A. Franqui, AARP board director 7. S. Orman, finance advisor 	<p>7 Calls to Action</p> <ol style="list-style-type: none"> 1. Interactive suitability form 2. 2-minute video 3. Call with coordinator 4. Sign up for training 5. Visit and observe VITA site 6. Leave contact at www.irs.gov 7. Watch 1-hour online training overview 	

Participants were invited to take an online Study of Volunteerism sponsored by the IRS. They were presented with a randomized assortment of options for each messaging element and asked to determine the value of individual components and overall persuasive appeal.

Pacific Consulting Group conducted PCG Net Optimizer™ analysis to identify the most persuasive messaging elements to use in a communications campaign to persuade General volunteers and IRS employees to take the next step towards becoming a VITA volunteer. The Net Optimizer™ analysis produces the relative value of each option within the messaging element, indexed on a 1 to 10 scale, with higher values indicating greater persuasive appeal. VITA volunteers were included due to their experiences with the VITA program, and the plausible role they would play in interacting with new VITA volunteers. The results from both the VITA volunteers and General volunteer groups inform VITA volunteer communications messages targeted to the general population. IRS employees had several unique messaging element options and therefore should be targeted separately.

Study 2 Findings

General Volunteers. When asked to indicate which messaging element was the most important, General volunteers rated how you get the message (28 percent) and what the message says (26 percent) as the most important (Figure 11). For younger respondents, incentive and what you should do next are more important, and how you get the message and what the message says are not as important compared to older respondents.

FIGURE 11. General Volunteers—Messaging Elements Percent Importance (n=426)

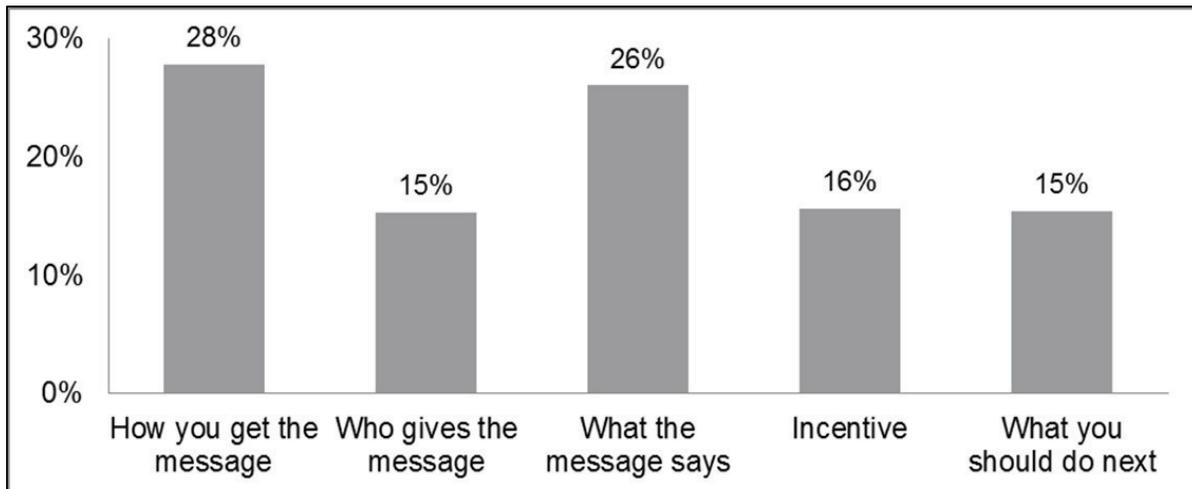
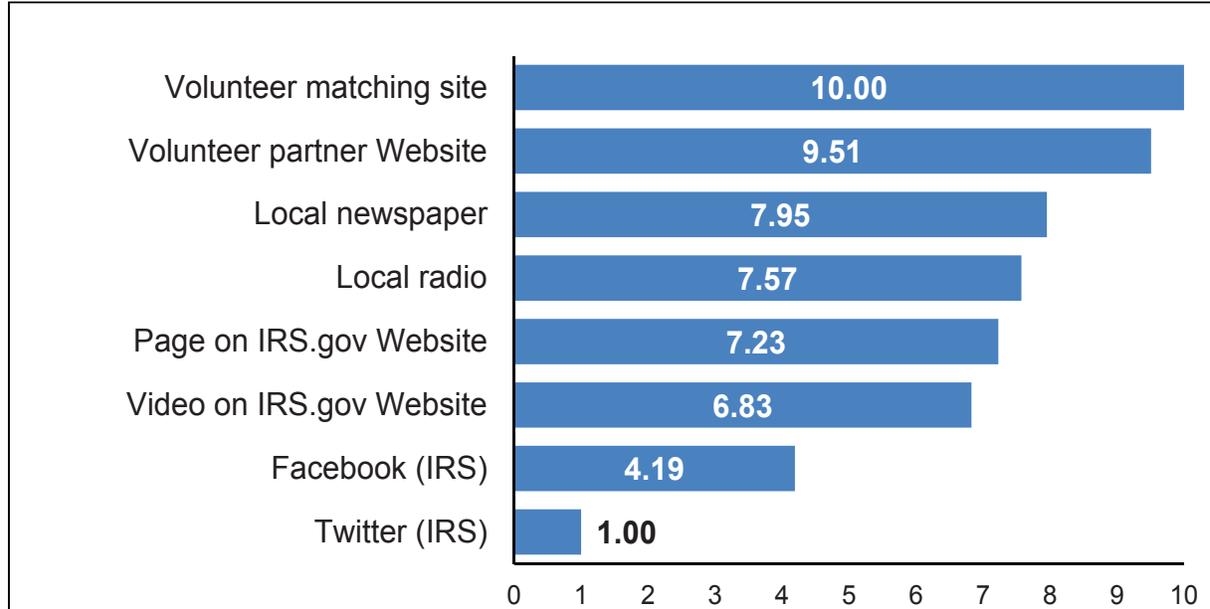
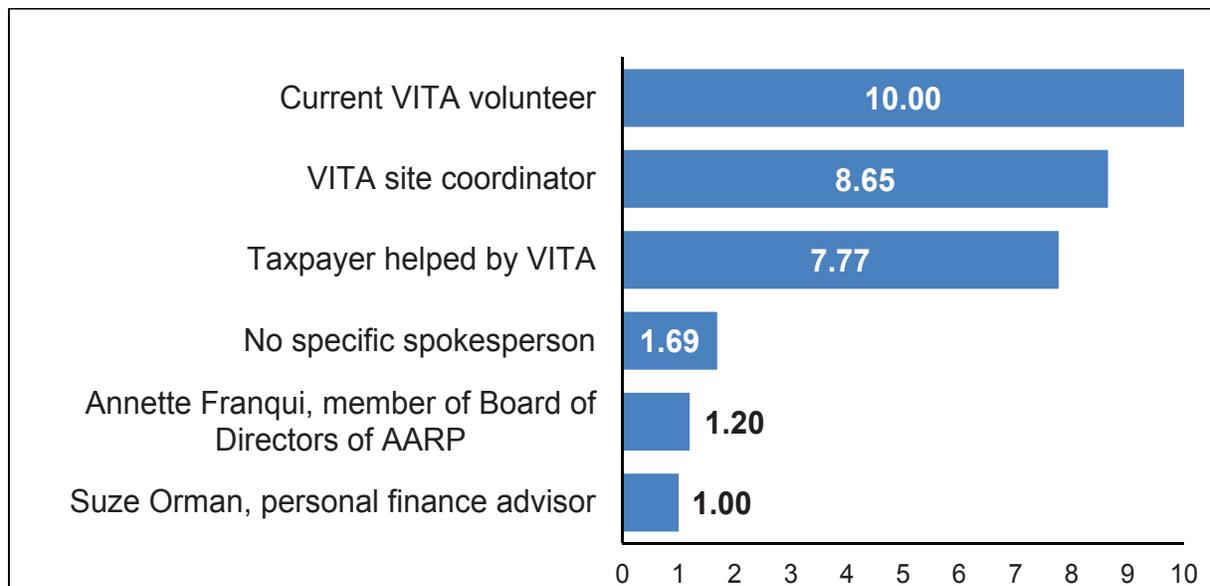


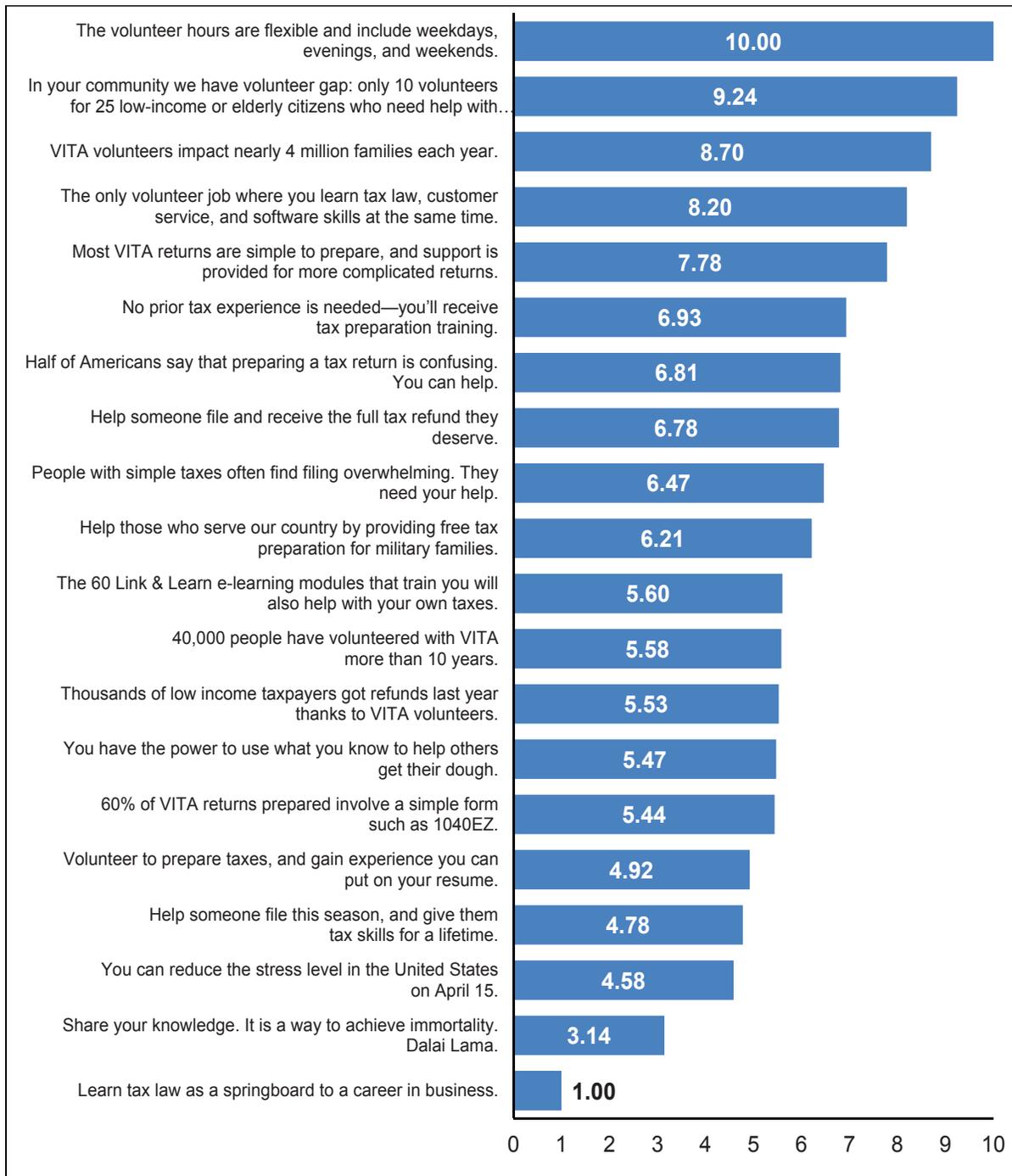
FIGURE 12. General Volunteers—How You Get the Message

For General volunteers, the highest value (10.00) was placed on volunteer matching website for how you get the message, followed closely by volunteer partner website (9.51). The IRS social media vehicles, specifically the Twitter feed and Facebook page, were the least persuasive (1.00 and 4.19, respectively) (Figure 12). Differences in preferences for how you get the message emerge when looking at age and education. Younger respondents place the highest value on a volunteer partner website, whereas older respondents place greater value on their local newspaper. Younger respondents and respondents with some higher education place greater value on a page on IRS.gov.

FIGURE 13. General Volunteers—Who Gives the Message

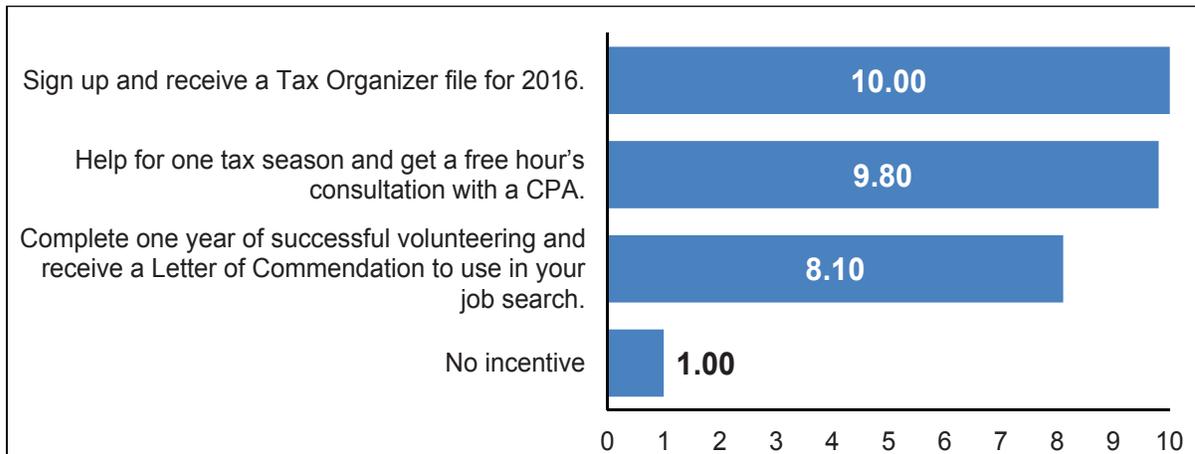
Overall, higher value is placed on having a spokesperson, but not necessarily a known personality. The highest value was placed on receiving the message from a current VITA volunteer (10.00), VITA site coordinator (8.65), or a taxpayer who was helped by the VITA program (7.77) (Figure 13). Preferences differ slightly when age, employment, and education are considered; older or retired respondents and respondents with advanced degrees place greater value on a taxpayer helped by VITA over current VITA volunteers and VITA site coordinators.

FIGURE 14. General Volunteers—What the Message Says



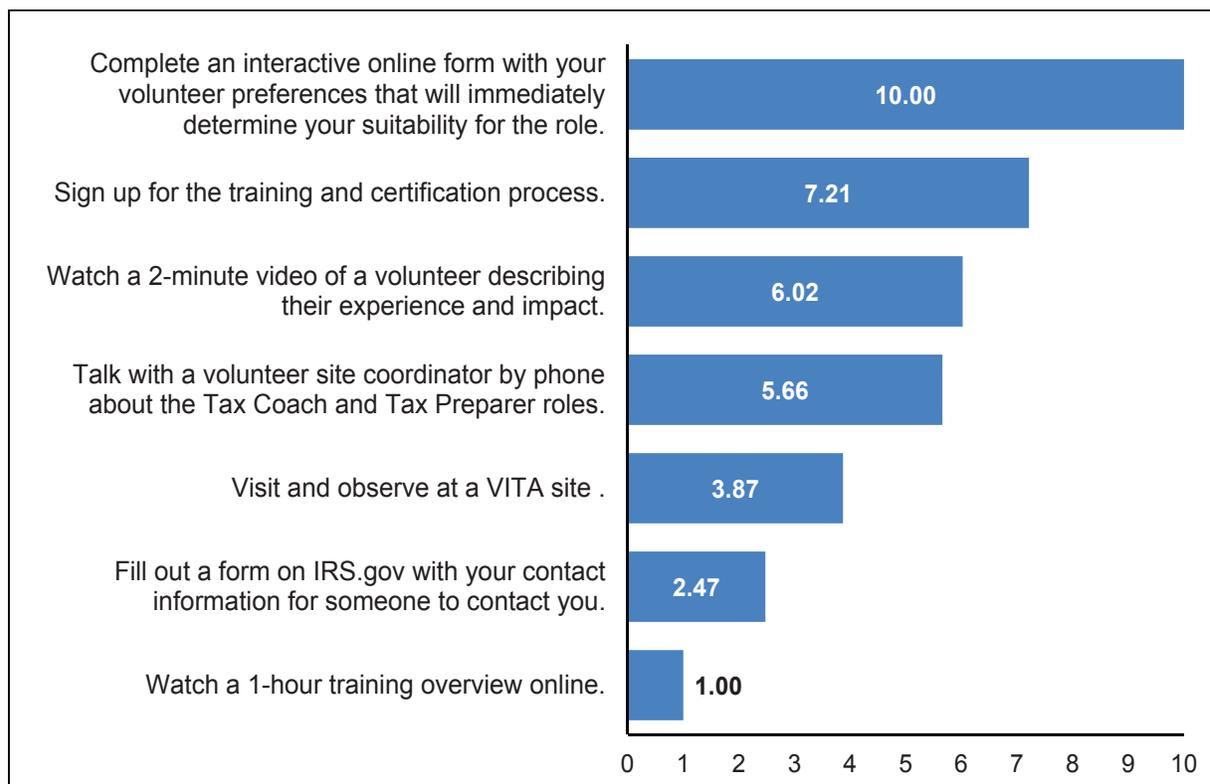
General volunteers placed the highest value (10.00) on the message “The volunteer hours are flexible and include weekdays, evenings, and weekends” (Figure 14). Age differences emerge, with younger respondents placing greater value on “The only volunteer job where you learn tax law, customer service, and software skills at the same time.”

FIGURE 15. General Volunteers—Incentive



Offering any incentive has a higher value than no incentive, and respondents placed the highest value on receiving a 2016 Tax Organizer file for signing up. Preferences differ when age and education are considered. Middle-aged respondents and those with a Bachelor's degree placed the highest value on an hour's consultation with a CPA, whereas younger respondents and respondents with some higher education place the highest value on a Letter of Commendation.

FIGURE 16. General Volunteers—What To Do Next



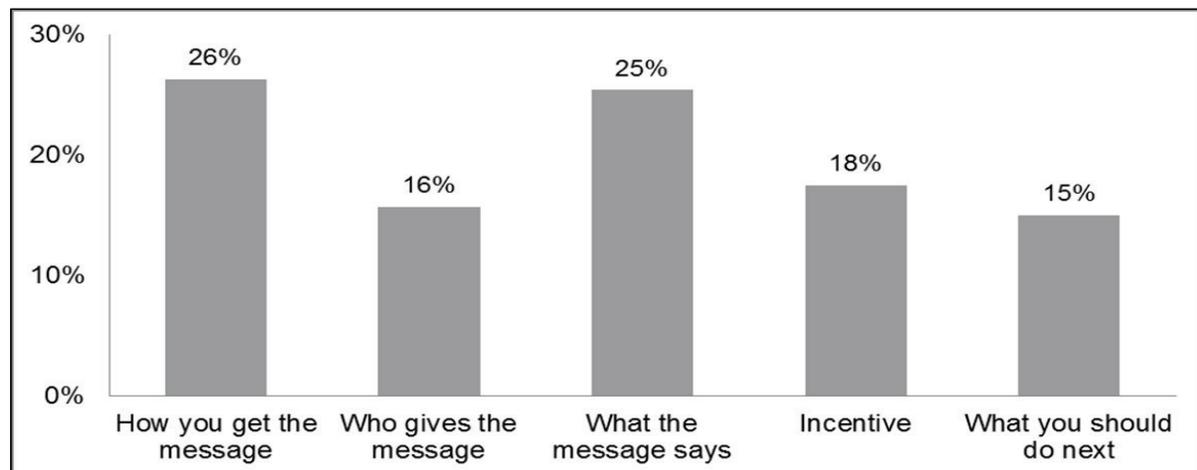
General volunteers placed the highest value on completing an interactive online form (10.00) to determine suitability as the next step in volunteering (Figure 16). Preferences differ when education is considered; respondents with advanced degrees place greater value on watching a 2-minute video, but those with only some higher education place greater value on talking with a site coordinator by phone about volunteer roles.

TABLE 2. General Volunteers—Most and Least Persuasive Message Scenarios

	Most Persuasive Message Scenario	Least Persuasive Message Scenario	Sample Message Scenario
How you get the message	Volunteer matching site	Twitter (IRS)	Video on IRS.gov website
Who gives the message	Current VITA volunteer	Suze Orman, personal finance advisor	Taxpayer helped by VITA
What the message says	The volunteer hours are flexible and include weekdays, evenings, and weekends.	Learn tax law as a springboard to a career in business.	Volunteer to prepare taxes and gain experience you can put on your resume.
Incentive	Sign up and receive a Tax Organizer file for 2016.	No incentive	No incentive
What you should do next	Complete an interactive online form with your volunteer preferences that will immediately determine your suitability for the role.	Watch a 1-hour training overview online.	Watch a 2-minute video of a volunteer describing their experience and impact.
Percent likelihood of taking the next step	46%	20%	33%

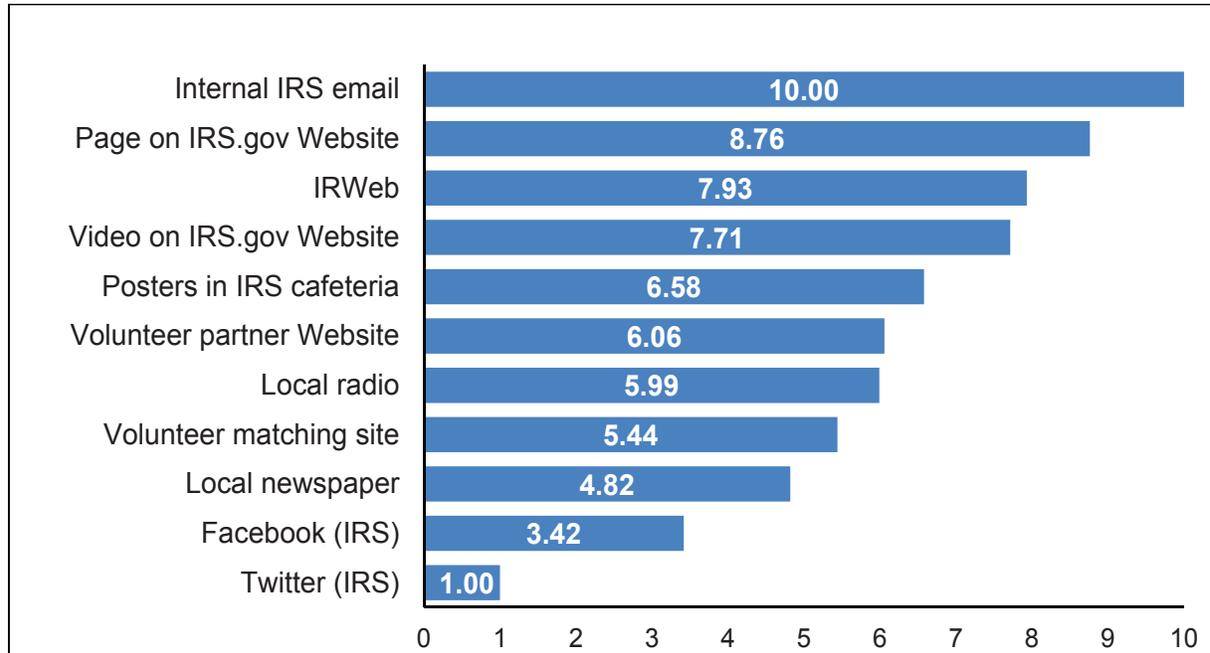
When presented with the best possible combination of messaging element options (scenario), 46 percent of General volunteers indicated they would take the next step towards becoming a VITA volunteer (Table 2). When presented with the worst possible scenario, 20 percent indicated they would take the next step.

FIGURE 17. IRS Employees—Messaging Elements Percent Importance (n=933)



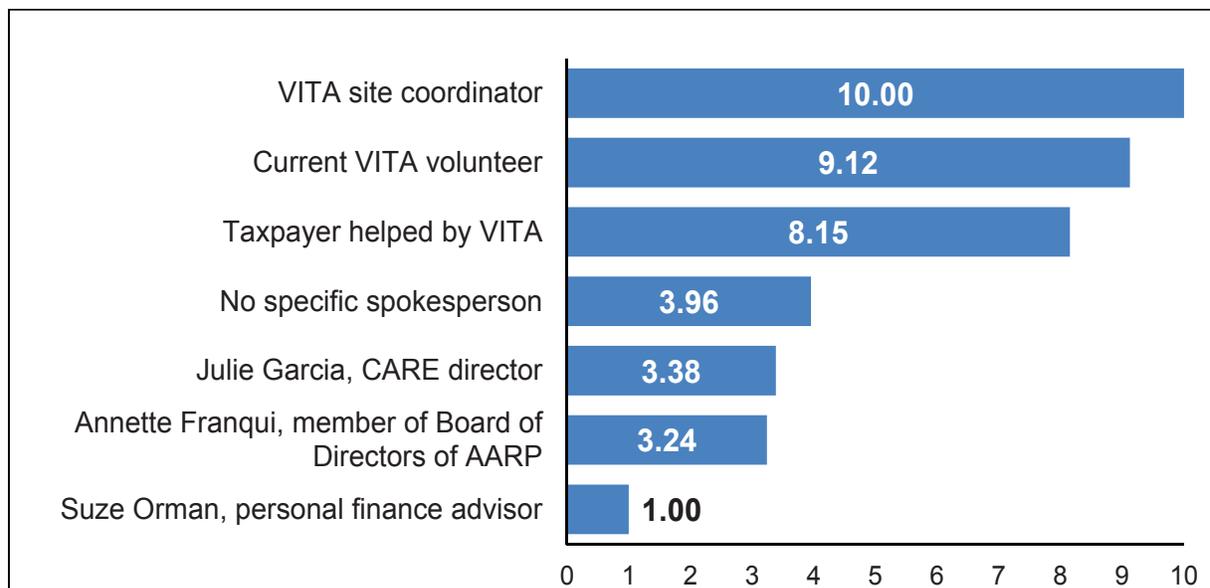
IRS Employees. When asked to indicate which messaging element was the most important, IRS employees rated how you get the message (26 percent) and what the message says (25 percent) as the most important (Figure 17).

FIGURE 18. IRS Employees—How You Get the Message



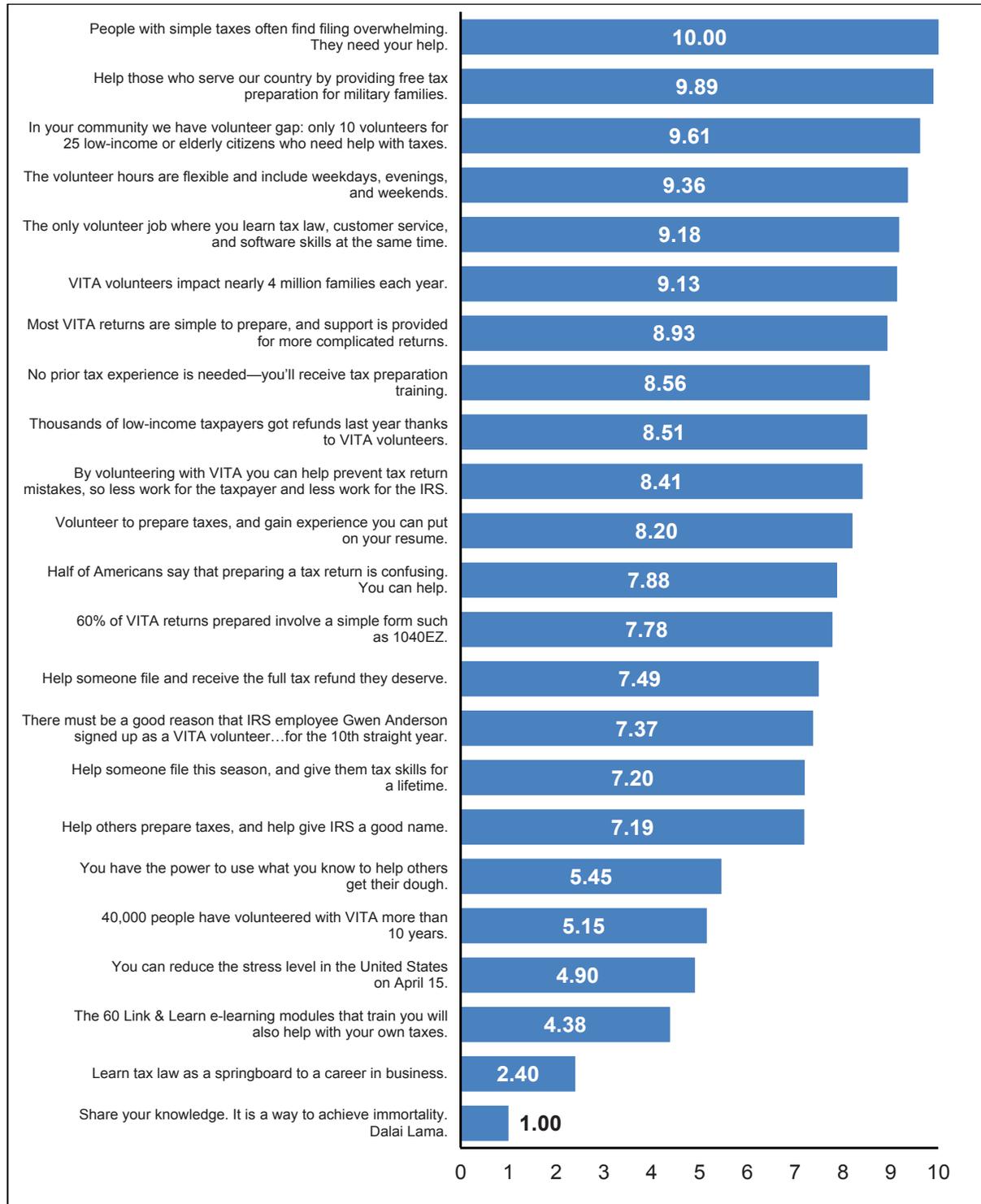
IRS employees placed the highest value (10.0) on internal IRS email for how you get the message. Other IRS sources—Webpages (8.76) or videos on IRS.gov (7.71), the internal Website IRWeb (7.93), and even communications posted in IRS buildings (6.58)—also were rated to be highly persuasive (Figure 18).

FIGURE 19. IRS Employees—Who Gives the Message



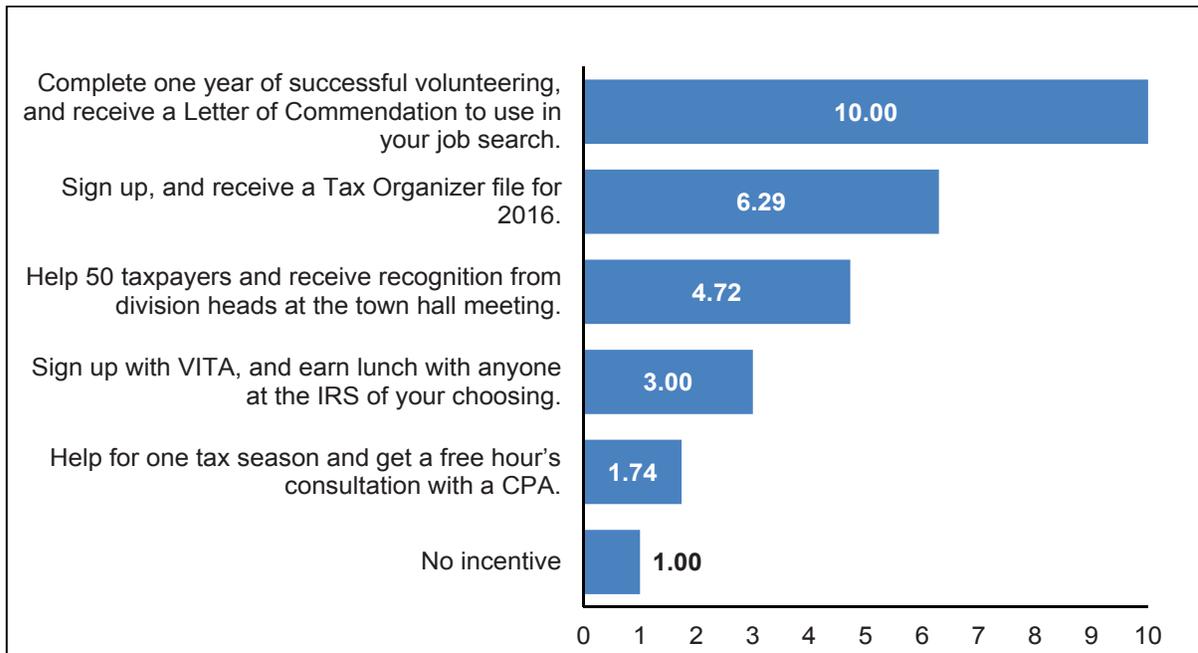
As with General volunteers overall, IRS employees placed a higher value on having a spokesperson, but not necessarily a known personality. They placed the highest value on VITA site coordinator (10.00) for who gives the message, followed closely by current VITA volunteers (9.12), and a taxpayer helped by VITA (8.15) (Figure 19).

FIGURE 20. IRS Employees—What the Message Says



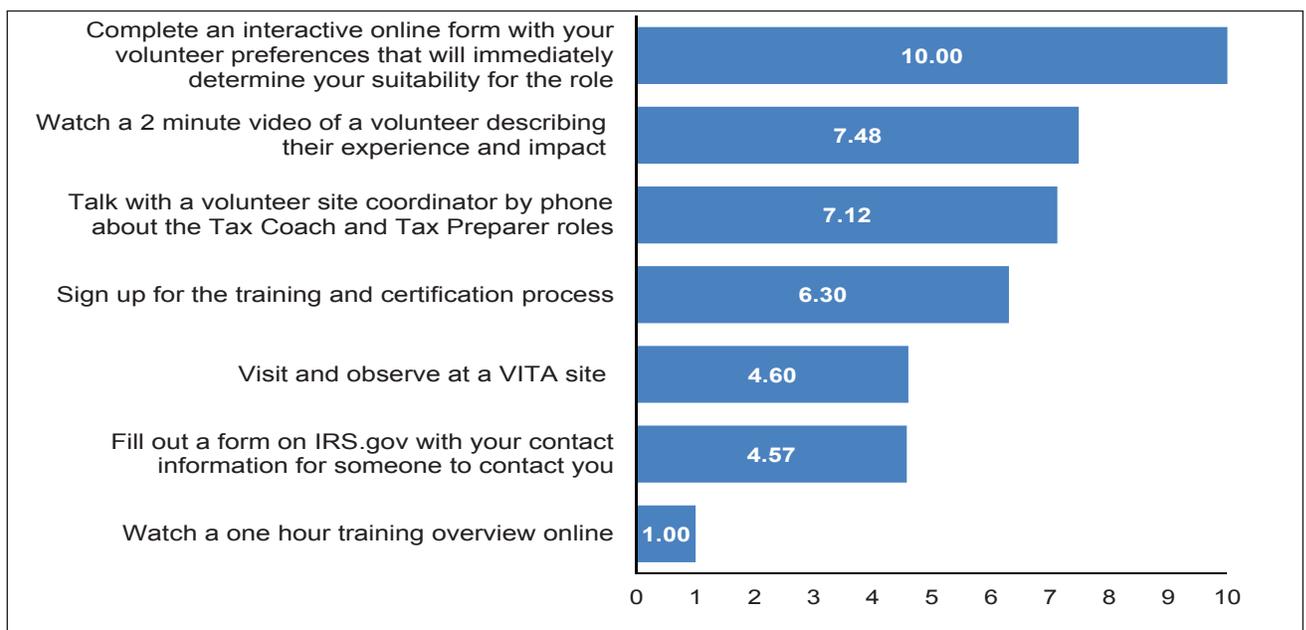
For IRS employees, the highest value (10.00) was placed on the message “People with simple taxes often find filing overwhelming. They need your help.” Other highly valued messages follow a similar service theme (e.g., “Help those who serve our country” (9.89)), but also tap into benefits for the volunteer themselves (e.g., “Learn tax law, customer service, and software skills” (9.18) and “Volunteer hours are flexible” (9.36)) (Figure 20).

FIGURE 21. IRS Employees—Incentives



As with General volunteers, offering any incentive has a higher value than no incentive for IRS employees. They placed the highest value (10.00) on a Letter of Commendation as an incentive for volunteering (Figure 21).

FIGURE 22. IRS Employees—What To Do Next



For IRS employees, the highest value (10.00) was placed on completing an interactive form that determines suitability as the next step (Figure 22).

TABLE 3. IRS Employees: Most and Least Persuasive Message Scenarios

	Most Persuasive Message Scenario	Least Persuasive Message Scenario	Sample Message Scenario
How you get the message	Internal IRS email	Twitter (IRS)	Posters in IRS cafeteria
Who gives the message	VITA site coordinator	Suze Orman, personal finance advisor	Julie Garcia, CARE director
What the message says	People with simple taxes often find filing overwhelming. They need your help.	Share your knowledge. It is a way to achieve immortality. Dalai Lama.	60% of VITA returns prepared involve a simple form such as 1040EZ.
Incentive	Complete one year of successful volunteering and receive a Letter of Commendation to use in your job search.	No incentive	Help for one tax season and get a free hour's consultation with a CPA.
What you should do next	Complete an interactive online form with your volunteer preferences that will immediately determine your suitability for the role.	Watch a 1-hour training overview online.	Visit and observe at a VITA site.
Percent likelihood of taking the next step	46%	15%	30%

When presented with the best possible combination of messaging element options (a scenario), 46 percent of IRS employees indicated they would take the next step towards becoming a VITA volunteer. When presented with the worst possible scenario, 15 percent indicated they would take the next step (Table 3).

Current VITA Volunteers. Current VITA volunteers were asked to list the top reasons why they would encourage and discourage a friend to volunteer with VITA.

TABLE 4. Top Reasons To Encourage a Friend To Volunteer with VITA

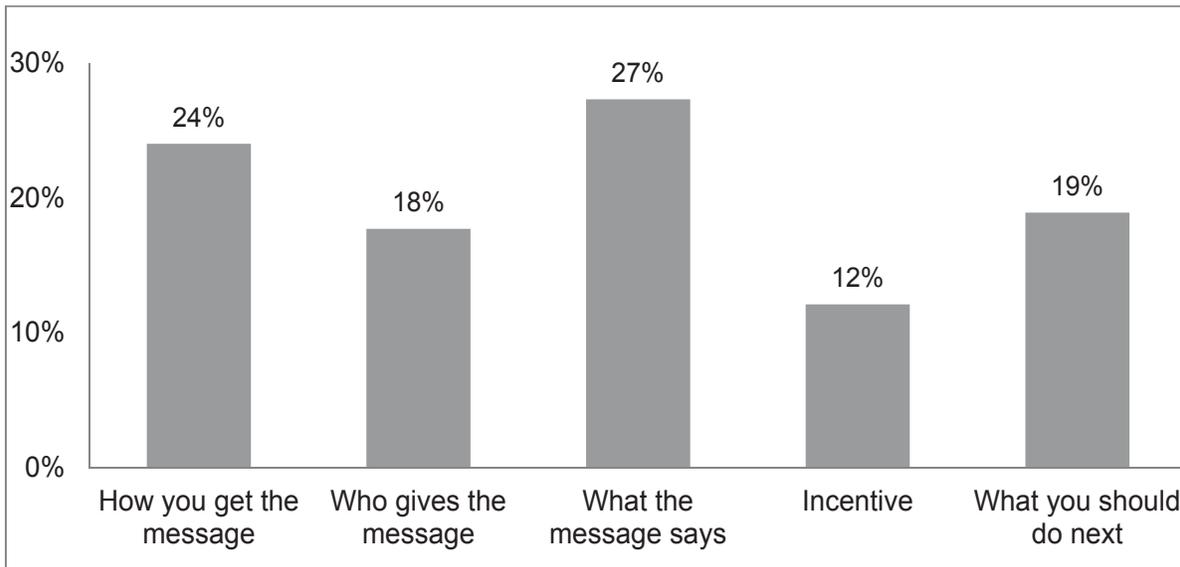
Reason To Volunteer	Percent
Helping society/community	34%
Learn about taxes	16%
Personal satisfaction	14%
To meet people (social reasons)	13%
Experience for career/education	7%
Negative comment	1%
Other	15%

TABLE 5. Top Reasons To Discourage a Friend To Volunteer with VITA

Reason Not To Volunteer	Percent
Takes time/very time-consuming	21%
People are frustrating/difficult to deal with/not a people person	17%
Hard work/big training commitment	12%
Not good at math/taxes	9%
Not good with computers/computers are hard to use	5%
You are not appreciated	2%
Positive comment	4%
Other	31%

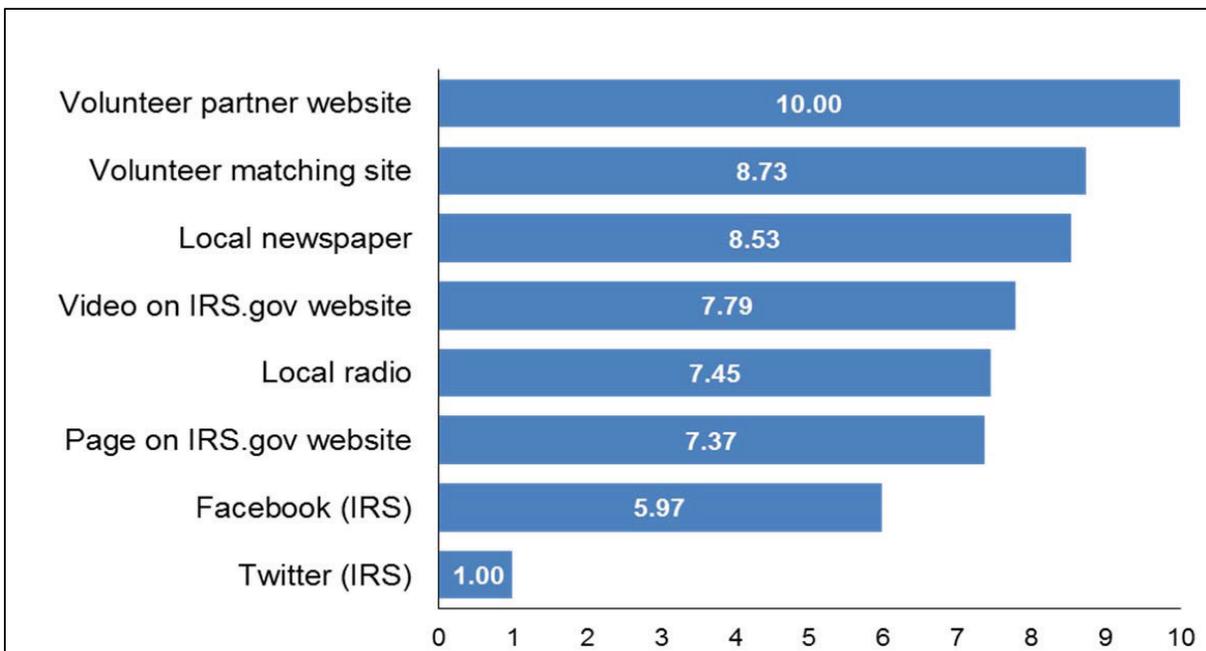
The most common reasons to volunteer with VITA were to help society or their community (34 percent), to learn about taxes (16 percent), for personal satisfaction (14 percent), and to meet people (13 percent) (Table 4). When asked about the top reasons not to volunteer with VITA, the most common are that it takes time or is very time consuming (21 percent), people are frustrating or difficult to deal with (17 percent), and it's hard work or a big commitment (12 percent) (Table 5).

FIGURE 23. VITA Volunteers—Messaging Elements Percent Importance (n=501)



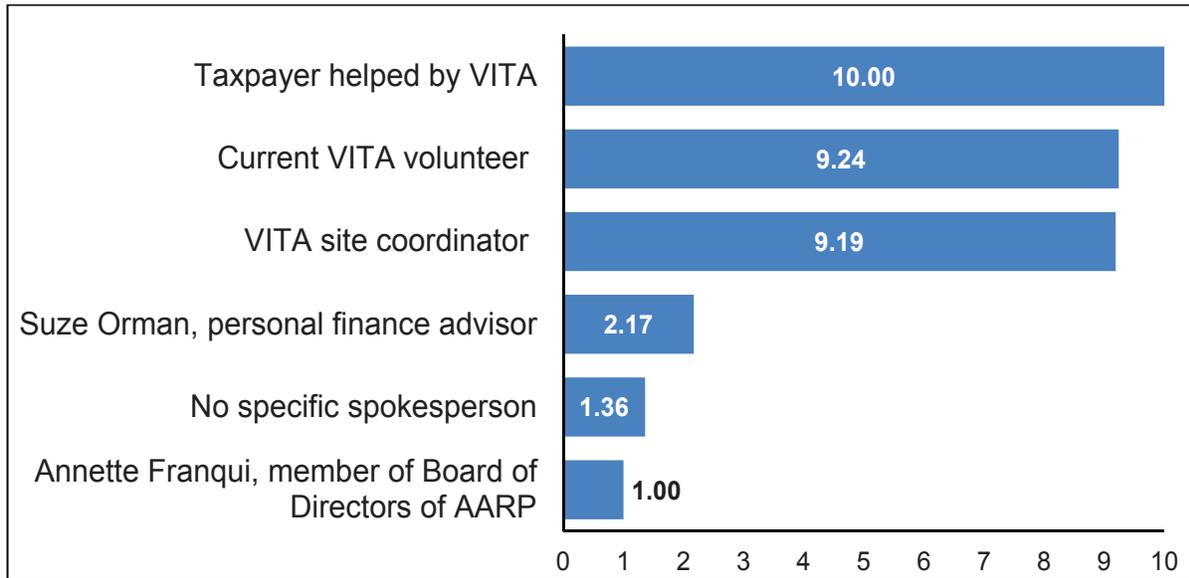
For VITA volunteers, the most important messaging elements are what the message says (27 percent) and how you get the message (24 percent) (Figure 23). Differences emerge when age is considered; for younger respondents, incentive, who gives the message, and what you should do next are more important, and how you get the message is not as important as it is to older respondents.

FIGURE 24. VITA Volunteers—How You Get the Message

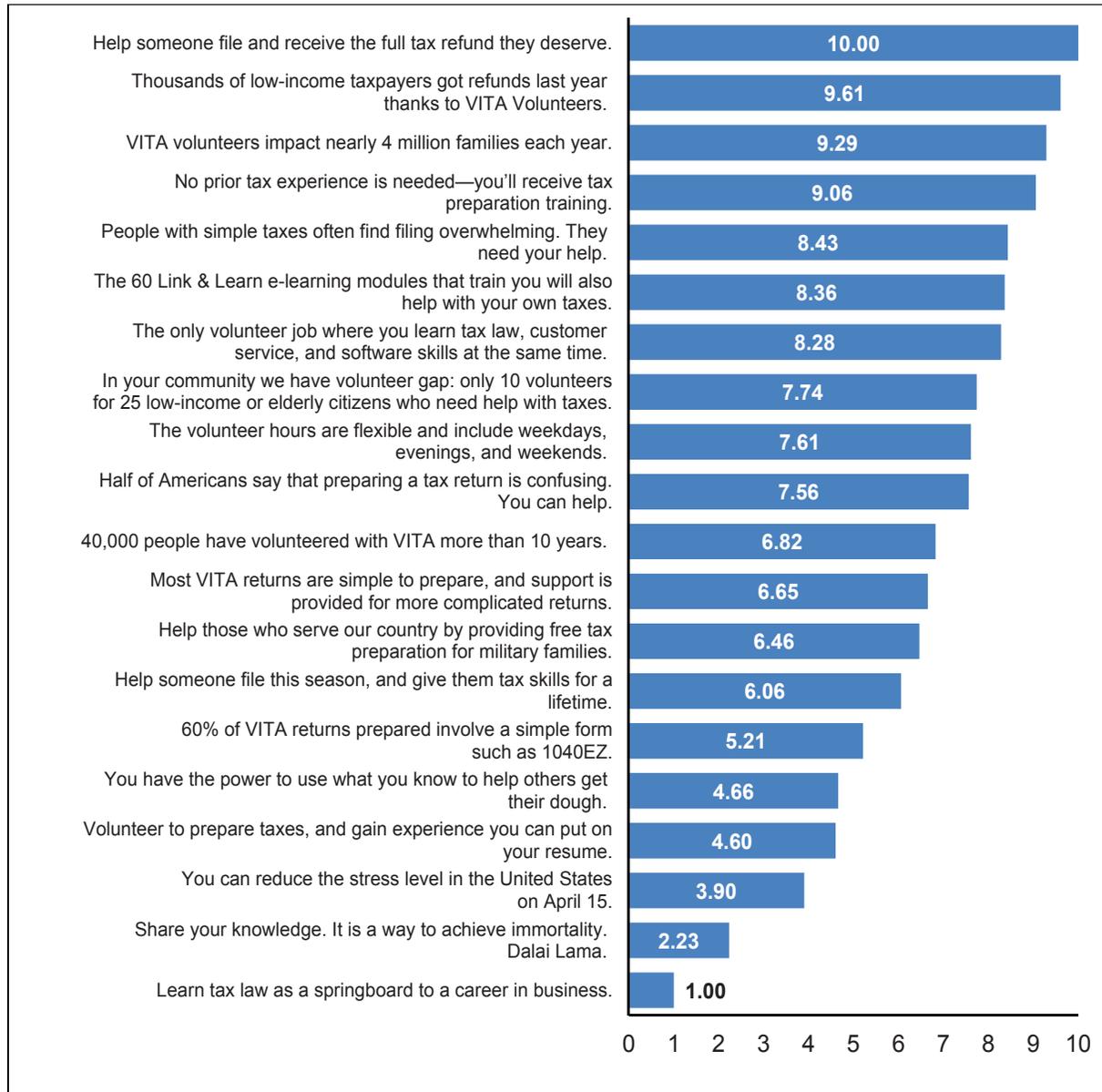


VITA volunteers placed the highest value (10.00) on receiving the message from the partner website (Figure 24). Differences in preferences emerged when age, employment, education, and years at VITA were considered. Younger VITA volunteers place the highest value on a volunteer matching site. Older volunteers, retired volunteers, those with Bachelor's or advanced degrees, and experienced VITA volunteers (i.e., those who have volunteered with VITA for more than five seasons) place greater value on a local newspaper.

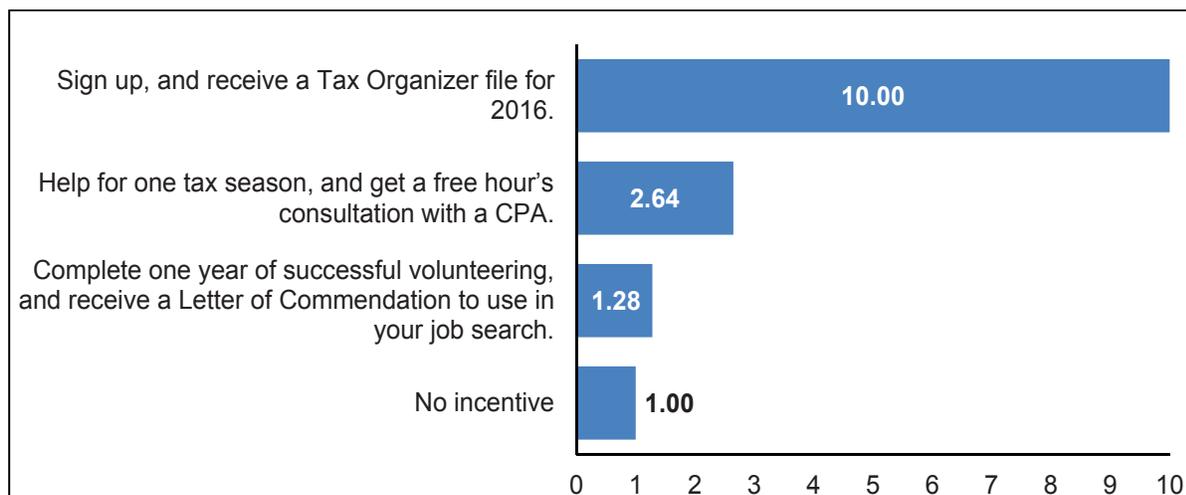
FIGURE 25. VITA Volunteers—Who Gives the Message



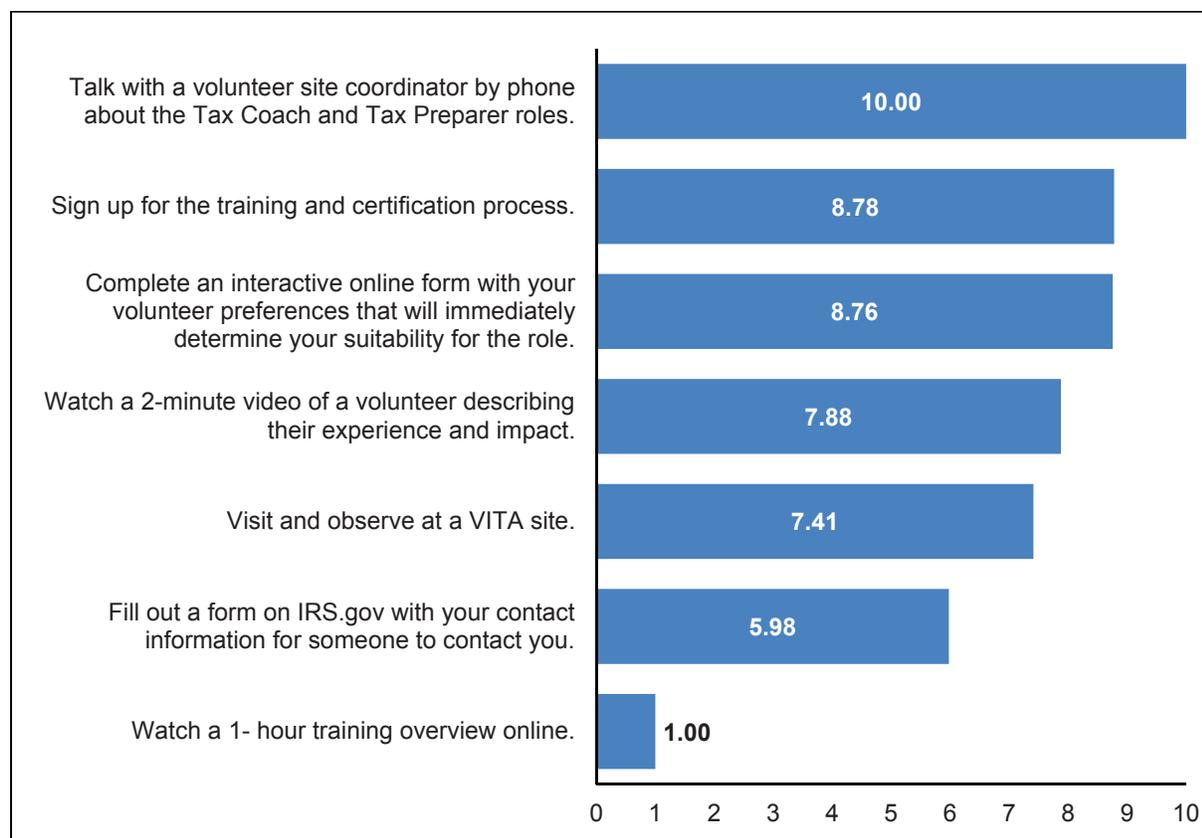
In general, higher value is placed on having a spokesperson, but not necessarily a known personality. VITA volunteers placed the highest value (10.00) on a taxpayer who has been helped by VITA providing the message (Figure 25). Older respondents and experienced VITA volunteers placed the highest value on hearing the message from a VITA site coordinator.

FIGURE 26. VITA Volunteers—What the Message Says

VITA volunteers placed the highest value (10.00) on the message “Help someone file and receive the full tax refund they deserve” (Figure 26). Differences emerge when considering education. Respondents with some higher education place the highest value on “Thousands of low-income taxpayers got refunds last year thanks to VITA volunteers.”

FIGURE 27. VITA Volunteers—Incentive

Offering any incentive has a higher value than no incentive. VITA volunteers placed the highest value on a Tax Organizer file (10.00) as an incentive to volunteer (Figure 27). Differences in preferences emerge when considering age, employment, education, and years at VITA. Younger respondents, those who are employed, those who have volunteered one season or less, place greater value on a Letter of Commendation. Older respondents, retired respondents, those with Bachelor's or advanced degrees, those who have volunteered with VITA for two or more years place greater value on no incentive.

FIGURE 28. VITA Volunteers—What To Do Next

For VITA volunteers, the highest value was placed on talking to a VITA site coordinator (10.00) about volunteer roles for the next step (Figure 28). However, younger respondents, employed respondents, respondents with some higher education or a Bachelor's degree, and those who have volunteered with VITA for one season or less place a higher value on completing an interactive online form to determine suitability.

TABLE 6. VITA Volunteers—Most and Least Persuasive Message Scenarios

	Most Persuasive Message Scenario	Least Persuasive Message Scenario	Sample Message Scenario
How you get the message	Volunteer partner website	Twitter (IRS)	Facebook (IRS)
Who gives the message	Taxpayer helped by VITA	Annette Franqui, member of Board of Directors of AARP	VITA site coordinator
What the message says	Help someone file and receive the full tax refund they deserve.	Learn tax law as a springboard to a career in business.	You can reduce the stress level in the United States on April 15.
Incentive	Sign up and receive a Tax Organizer file for 2016.	No incentive	No incentive
What you should do next	Talk with a volunteer site coordinator by phone about the Tax Coach and Tax Preparer roles.	Watch a 1-hour training overview online.	Fill out a form on IRS.gov with your contact information for someone to contact you.
Percent likelihood of taking the next step	56%	19%	38%

When presented with the best possible combination of messaging element options (a scenario), 56 percent of VITA volunteers indicated they would take the next step towards becoming a VITA volunteer (Table 6). When presented with the worst possible scenario, 19 percent of VITA volunteers indicated they would take the next step.

Comparing Overall Top Preferences and Persuasive Appeal. The most persuasive combinations of messaging elements have a 46 percent–56 percent likelihood of leading to the next step, with some of the most persuasive messaging elements overlapping between groups.

TABLE 7. Overall Most Persuasive Messaging Elements

	VITA Volunteers	General Volunteers	IRS Employees
How you get the message	Volunteer partner website	Volunteer matching site	Internal IRS email
Who gives the message	Taxpayer helped by VITA	Current VITA volunteer	VITA site coordinator
What the message says	Help someone file and receive the full tax refund they deserve.	The volunteer hours are flexible and include weekdays, evenings, and weekends.	People with simple taxes often find filing overwhelming. They need your help.
Incentive	Sign up and receive a Tax Organizer file for 2016.	Sign up and receive a Tax Organizer file for 2016.	Complete one year of successful volunteering and receive a Letter of Commendation to use in your job search.
What you should do next	Talk with a volunteer site coordinator by phone about the Tax Coach and Tax Preparer roles.	Complete an interactive online form with your volunteer preferences that will immediately determine your suitability for the role.	Complete an interactive online form with your volunteer preferences that will immediately determine your suitability for the role.
Percent likelihood of taking the next step	56%	46%	46%

TABLE 8. Least Persuasive Messaging Elements

	VITA Volunteers	General Volunteers	IRS Employees
How you get the message	Twitter (IRS)	Twitter (IRS)	Twitter (IRS)
Who gives the message	Annette Franqui, member of Board of Directors of AARP	Suze Orman, personal finance advisor	Suze Orman, personal finance advisor
What the message says	Learn tax law as a springboard to a career in business.	Learn tax law as a springboard to a career in business.	Share your knowledge. It is a way to achieve immortality. Dalai Lama.
Incentive	No incentive	No incentive	No incentive
What you should do next	Watch a 1-hour training overview online.	Watch a 1-hour training overview online.	Watch a 1-hour training overview online.
Percent likelihood of taking the next step	19%	20%	15%

The least persuasive options dramatically lower the likelihood to take the next step (from 46 percent–56 percent to 15 percent–20 percent), and many of the least persuasive messaging options overlap between groups (Table 8).

Discussion

Both General volunteers and IRS employees are viable targets with considerable upside recruitment potential. Messages that appeal to the nature of volunteering (i.e., providing a needed service) and that acknowledge the busy lives that potential volunteers lead (i.e., volunteer hours are flexible) were rated highly. Spokespersons who can speak intimately about the VITA process are desired above famous individuals. Incentives are also highly persuasive tools. Combining messaging elements into campaigns with the highest possible impact would persuade nearly half of General volunteers and IRS employees to take the next step towards becoming a VITA volunteer.

General Discussion

Motivational Foundations of VITA Volunteerism

Study 1 findings indicated that functional and psychological need fulfillment did motivate individuals to volunteer, and led to greater satisfaction with their volunteer experiences. VITA volunteers had motivations that separated them from other types of volunteers. In addition to holding the most favorable attitudes towards volunteering for the IRS and helping others prepare tax returns, volunteering with VITA is an extension of their concern for others and their community, and provides them with values and social functional benefits. General volunteers and IRS employees also report their drive for volunteerism being fueled by a concern for their community, and report receiving values and understanding functional benefits. All respondents indicated that their volunteer work reflects needs for competence and relatedness, allowing them to achieve desired goals and outcomes and facilitating interpersonal relationships with others.

Further, Study 2 findings revealed that certain combinations of message delivery mode, messenger, and message content were rated more persuasive by participants, and more likely to motivate them to take the next step towards becoming a VITA volunteer. While not always fiscally viable, incentives prove to be powerful tools of persuasion. Individuals actively engaged with the program (i.e., VITA volunteers, VITA site coordinators) should be used to recruit on behalf of the program, and when crafting recruitment messaging, messages that highlight the desirable functional- and need-based benefits should be highlighted.

Caveats

Several limitations apply to this effort. The first, which applies equally to both studies, is an issue of sample composition. Both studies relied on an opportunity sample of interested parties. While very common in research, it is plausible that the findings could have differed, and be more readily generalized if a more diverse population were used. Study 2 was unique in that it asked respondents to consider five disparate messaging elements and make one choice regarding persuasive appeal of the overall message. These series of hypothetical choices—the cornerstone of the trade-off analysis—are another limitation of the research because of the inherent benefit in examining prosocial behavior and decision-making in its most natural setting. Finally, it was implausible to brainstorm and test every potential incentive, spokesperson, media vehicle, message, and next step within the confines of this study. This is a limitation, because the strength of the decisions that respondents made were only as strong as the inputs used to build the model.

Implications for the Practice of Volunteering with the IRS

There are two practical implications of this research. First, the functional approach proposes that continued participation depends on a person-situation fit, such that volunteers who serve in roles that match their own motivations will derive more satisfaction and more enjoyment from their service and be more likely to intend to continue to serve than those whose motivations are not being addressed by their activities. Support for these propositions comes from Study 1, implying that VITA site coordinators and coordinators of volunteer service organizations may find it useful to work to maximize the extent to which they provide volunteer opportunities that afford benefits matched to their volunteers' motivations. In so doing, perhaps they will lessen the rate of turnover in their volunteer labor force.

The functional approach also suggests that underlying the decision to volunteer is a process by which individuals come to see volunteerism in terms of their personal motivations; one way that they can come to view volunteering this way is through exposure to optimized messages. Studies such as Study 2 have direct implications for the IRS and organizations dependent on the services of volunteers; such organizations should consider using applied research on motivations and their associated benefits to strategically promote their organizations in ways that speak to the volunteers they seek to recruit.

Implications for the Nature of Volunteering, and Conclusions

In this set of studies, we tested hypotheses about two critical events in the volunteer process: satisfaction of volunteer helpers and recruitment of new volunteers. Our findings lend support to the efficacy of using communications that emphasize need and functionally relevant factors—how they can stir an individual to action and lead to more satisfying volunteer experiences. Whereas research on prosocial behavior has most often focused on questions about whether a potential helper in a spontaneous helping situation will engage in a brief intervention (the prototypic example being research on bystander intervention in emergencies; e.g., Latané and Darley (1970)), attention to planned, sustained helping encourages us to consider other often neglected questions about the voluntary initiation of helping, and continued investment in and commitment to service as a voluntary helper.

Considerations of ongoing, planned helping behavior also illustrate the influence of person-based processes on helping, an influence that has often been found lacking relative to the situational determinants of prosocial action typically studied in spontaneous helping situations (e.g., Clary and Snyder (1991)). Planned helpfulness represents a phenomenon in which the salient cues for action are less demanding, at least in comparison to emergency situations. It engages processes that encourage individuals to look inward to their own dispositions, motivations, and other personal attributes for guidance in deciding whether to get involved in helping, in the selection of a helping opportunity, and in the maintenance of helping over an extended course of involvement.

As volunteerism as a form of sustained, ongoing helping directs us to consider person-based processes, the Functional Approach and SDT remind us that behavior (in this case planned, sustained helpfulness) is not simply a matter of being influenced by dispositions or by situational forces, but rather is jointly determined. Although the precise nature of this joint determination remains to be fully realized, individuals come with needs and motives important to them, and volunteer service tasks do or do not afford opportunities to fulfill those needs and motives. Together, these features of persons and of situations are integrated in the agendas that individuals create and implement as they seek out, become involved in, and continue to be involved in volunteerism.

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APPENDIX A

Study 1 Questionnaire

ID

OMB# 1545-1432

IRS SURVEY OF VOLUNTEERISM

The Internal Revenue Service (IRS) is committed to better understanding the types of individuals that choose to commit their time to volunteer tax preparation or to volunteering in general. You can help in this important mission by providing your feedback below. This voluntary survey should take less than 15 minutes to complete. Our survey partner, Pacific Consulting Group, will keep your identity private to the extent permitted by law. If you have any questions about this survey, please email survey@study.pcgfirm.com or contact the Survey Help Line at 1-866-960-7897 and refer to study R004.

1 Purpose of Volunteering

1.1 Are you presently, or have you been within the past 12 months, engaged in any volunteer work?

- Yes
 No

➡ Thank you, but this survey is only for those who have volunteered in the past 12 months.

The following questions ask about the reasons you volunteer in general. Please rate the accuracy of the following statements on a 5-point scale from "Not At All Accurate" to "Completely Accurate".

Purpose of Volunteering		Not at All				Completely	
		Accurate	1	2	3	Accurate	
			1	2	3	4	5
1.2	Volunteering can help me to get my foot in the door at a potential new job.	<input type="radio"/>					
1.3	My friends volunteer.	<input type="radio"/>					
1.4	I am concerned about those less fortunate than myself.	<input type="radio"/>					
1.5	People I'm close to want me to volunteer.	<input type="radio"/>					
1.6	Volunteering makes me feel important.	<input type="radio"/>					
1.7	People I know share an interest in community service.	<input type="radio"/>					
1.8	No matter how bad I've been feeling, volunteering helps me to forget about it.	<input type="radio"/>					
1.9	I am genuinely concerned about the particular group I am serving.	<input type="radio"/>					
1.10	By volunteering I feel less lonely.	<input type="radio"/>					
1.11	I can make new contacts that might help my business or career.	<input type="radio"/>					
1.12	Doing volunteer work relieves me of some of the guilt over being more fortunate than others.	<input type="radio"/>					
1.13	I can learn more about the cause for which I am working.	<input type="radio"/>					
1.14	Volunteering increases my self-esteem.	<input type="radio"/>					
1.15	Volunteering allows me to gain a new perspective on things.	<input type="radio"/>					
1.16	Volunteering allows me to explore different career options.	<input type="radio"/>					
1.17	I feel compassion toward people in need.	<input type="radio"/>					
1.18	Others with whom I am close place a high value on community service.	<input type="radio"/>					
1.19	Volunteering lets me learn things through direct, hands on experience.	<input type="radio"/>					
1.20	I feel it is important to help others.	<input type="radio"/>					
1.21	Volunteering helps me work through my own personal problems.	<input type="radio"/>					
1.22	Volunteering will help me to succeed in my chosen profession.	<input type="radio"/>					
1.23	I can do something for a cause that is important to me.	<input type="radio"/>					
1.24	Volunteering is an important activity to the people I know best.	<input type="radio"/>					
1.25	Volunteering is a good escape from my own troubles.	<input type="radio"/>					
1.26	I can learn how to deal with a variety of people.	<input type="radio"/>					
1.27	Volunteering makes me feel needed.	<input type="radio"/>					
1.28	Volunteering makes me feel better about myself.	<input type="radio"/>					
1.29	Volunteering experience will look good on my resume.	<input type="radio"/>					
1.30	Volunteering is a way to make new friends.	<input type="radio"/>					
1.31	I can explore my own strengths.	<input type="radio"/>					

IRS Survey of Volunteerism

2 Attitudes Toward Volunteering

The following questions ask about your attitudes towards your volunteer work and the place(s) where you volunteer. Please indicate on a 5-point scale from "Not At All True" to "Very True" how true the following statements are for you given your general experiences with volunteering.

Attitudes Toward Volunteering		Not at All True 1	2	3	4	Very True 5
2.1	I feel I can influence how my volunteer work gets done.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.2	I really like the people I volunteer with.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.3	I do not feel very competent while volunteering.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.4	When I volunteer, people tell me I am good at what I do.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.5	I feel pressured while volunteering.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.6	I get along with people where I volunteer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.7	I pretty much keep to myself while volunteering.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.8	I am free to express my ideas and opinions while volunteering.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.9	I consider the people I volunteer with to be my friends.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.10	I have been able to learn interesting new skills while volunteering.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.11	While volunteering, I have to do what I am told.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.12	Most days I feel a sense of accomplishment from volunteering.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.13	My feelings are taken into consideration while volunteering.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.14	While volunteering, I do not get much of a chance to show how capable I am.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.15	Where I volunteer, people care about me.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.16	Where I volunteer, there are not many people that I am close to.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.17	I feel like I can pretty much be myself while volunteering.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.18	The people I volunteer with do not seem to like me much.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.19	While volunteering I often do not feel very capable.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.20	There is not much opportunity for me to decide for myself how to go about my volunteer work.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.21	Where I volunteer, people are pretty friendly towards me.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

3 Your Volunteer Experience

The following questions ask about your experiences volunteering. Please indicate to what extent you agree or disagree with the following statements regarding your volunteer work on a 5-point scale from "Strongly Disagree" to "Strongly Agree."

Your Volunteer Experience		Strongly Disagree 1	2	3	4	Strongly Agree 5
3.1	People close to me learned that I did volunteer work.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3.2	I feel important when I volunteer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3.3	I am able to express my ideas and opinions when I volunteer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3.4	I am able to explore my own personal strengths when I volunteer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3.5	My friends have found out that I did volunteer work.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3.6	Volunteering is developing strengths and capabilities I didn't know I had.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3.7	I feel less lonely when I volunteer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3.8	I am able to add important experience to my resume.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3.9	Volunteering gives me new ways to interact with others.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

IRS Survey of Volunteerism

Your Volunteer Experience		Strongly Disagree				Strongly Agree
		1	2	3	4	5
3.10	I make new contacts that might help my business or career when I volunteer.	<input type="radio"/>				
3.11	Volunteering says a lot about who I am as a person.	<input type="radio"/>				
3.12	I am genuinely concerned about the people who are helped when I volunteer.	<input type="radio"/>				
3.13	I do something for a cause I believe in when I volunteer.	<input type="radio"/>				
3.14	Volunteering gives me a sense of competence.	<input type="radio"/>				
3.15	I feel better about myself when I volunteer.	<input type="radio"/>				
3.16	I am able to work through some of my own personal problems when I volunteer.	<input type="radio"/>				
3.17	I learn how to deal with a greater variety of people when I volunteer.	<input type="radio"/>				
3.18	I now know and care about what happens in my community.	<input type="radio"/>				

The following questions ask about your overall experiences volunteering. Please indicate to what extent you agree or disagree with the following statements given your overall volunteer experiences on a 5-point scale from "Strongly Disagree" to "Strongly Agree."

Satisfaction with Volunteering		Strongly Disagree				Strongly Agree
		1	2	3	4	5
3.19	I find my volunteer experience to be personally fulfilling.	<input type="radio"/>				
3.20	I feel I accomplished some 'good' through my volunteer work.	<input type="radio"/>				
3.21	I believe that my volunteering is worthwhile.	<input type="radio"/>				
3.22	I make an important contribution to the organization I volunteer for.	<input type="radio"/>				
3.23	I am satisfied with my experience as a volunteer.	<input type="radio"/>				

4 Volunteering with the VITA/TCE Program

- 4.1 How would you feel about volunteering to help people prepare their tax returns?
- Very favorable
 - Favorable
 - Neutral
 - Unfavorable
 - Very unfavorable
- 4.2 How would you feel about volunteering for the IRS as an organization?
- Very favorable
 - Favorable
 - Neutral
 - Unfavorable
 - Very unfavorable

The Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) Program is a community based effort managed by the Internal Revenue Service (IRS) that provides free tax return preparation assistance to low-to-moderate income taxpayers, seniors, people with disabilities and limited English speakers. Some of the organizations involved in this program include United Way, Goodwill, AARP Tax Aide, and local community organizations.

- 4.3 Are you presently, or have you been within the past 12 months, a VITA/TCE volunteer?
- Yes
 - No → Please skip to Question 5.1
- 4.4 Please indicate the number of filing seasons you have volunteered with the VITA/TCE program: _____ seasons

IRS Survey of Volunteerism

- 4.5 At what type of VITA/TCE site have you volunteered in the most recent tax season?
- Traditional/Stand-alone VITA site
(face-to-face tax preparation located throughout the community, e.g. libraries, schools and non-profits)
 - Facilitated Self-Assistance (FSA) Stand-alone Site
(only allows taxpayers to self-prepare their return with the help of a VITA/TCE volunteer)
 - FSA Fusion
(sites that offer a combination of traditional VITA/TCE assistance and FSA)
 - FSA Remote
(allows taxpayers to have self-facilitated tax preparation experience from the location of their choice)
 - Virtual Tax Preparation Site
(taxpayers bring their documentation to a designated drop-off location to be prepared by a VITA/TCE volunteer)
 - Military VITA
(tax assistance for military members and their families, located on military installations)
 - Tax Counseling for the Elderly (TCE) – non-AARP
(free tax help for taxpayers 60 years of age and older specializing in questions about pensions and retirement-related issues unique to seniors)
 - AARP—Tax Aide
(TCE sites operated by the AARP Foundation's Tax Aide Program)

Factors in Decision to Volunteer with VITA

When you were deciding whether to volunteer with VITA/TCE, how important were the following factors to you? How important was that...?

	Not Important				Extremely Important
	1	2	3	4	5
4.6 No previous experience is required to volunteer with VITA.	<input type="radio"/>				
4.7 IRS provides free tax law training, e-file training and all the materials needed to prepare basic tax returns.	<input type="radio"/>				
4.8 The volunteer hours are flexible.	<input type="radio"/>				
4.9 VITA/TCE volunteer sites are generally located at convenient locations (e.g., community and neighborhood centers, schools, libraries).	<input type="radio"/>				
4.10 I can volunteer in a role that does not require tax law knowledge.	<input type="radio"/>				
4.11 I would be providing an important service for people who need help preparing their returns.	<input type="radio"/>				
4.12 I would be representing the IRS and the tax preparation community.	<input type="radio"/>				
4.13 I will not be held liable for mistakes made in my role as a VITA/TCE volunteer.	<input type="radio"/>				

Satisfaction with VITA/TCE Experience

Please rate your satisfaction with your experience as a VITA/TCE volunteer. How satisfied are you with the...?

	Extremely Dissatisfied				Extremely Satisfied
	1	2	3	4	5
4.14 Mode of delivery of the training (e.g., online, face-to-face, etc.).	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4.15 Level of detail provided in the training material.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4.16 Topics covered in training.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4.17 Overall quality of the training for your role as a volunteer for VITA/TCE.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4.18 Quality of the resources and support available to you while you were volunteering.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4.19 Appreciation you received from the IRS or the sponsoring organization.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4.20 Overall, how satisfied are you with your VITA/TCE volunteering experience?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

4.21 Please describe any other resources you felt you needed but did not receive that would have made you feel more supported in your role as a VITA/TCE volunteer:

IRS Survey of Volunteerism

- 4.22 Do you plan to volunteer with VITA/TCE in the future?
- Yes
 No
- 4.23 Would you recommend volunteering for VITA/TCE to a friend?
- Yes
 No
- 4.24 Would you recommend VITA/TCE tax filing services to a friend who needed help filing taxes?
- Yes
 No

5

General Volunteer Information

The following questions ask about your volunteering in general.

- 5.1 How long have you been participating in any type of volunteer activities?
- Less than 1 year
 1-2 years
 3-5 years
 6-10 years
 More than 10 years
- 5.2 When do you typically volunteer? Please select all that apply.
- During regular business hours
 Evenings
 Weekends
- 5.3 How many organizations have you volunteered with during the past 12 months?
- 1
 2-3
 4-5
 More than 5
- 5.4 Where do you typically look for information about volunteer opportunities? Please select all that apply.
- | | |
|----------------------------------------|-----------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Facebook | <input type="checkbox"/> Current volunteer organization(s) (e.g. website, newsletters, email) |
| <input type="checkbox"/> Twitter | <input type="checkbox"/> Church or organizational publication (e.g., newsletters) |
| <input type="checkbox"/> Google+ | <input type="checkbox"/> National publications (e.g., newspapers, magazines) |
| <input type="checkbox"/> News websites | <input type="checkbox"/> Local publications (e.g., newspapers, magazines) |
| <input type="checkbox"/> Blogs | <input type="checkbox"/> Word of mouth |
| <input type="checkbox"/> LinkedIn | <input type="checkbox"/> Other |
- 5.5 How would you describe your current volunteer activities? Please select all that apply.
- Volunteer tax preparer (e.g., Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) volunteer)
 Coach, referee, or supervise sports teams or other outdoor activities
 Tutor or teach
 Mentor or volunteer with youth/teens
 Be an usher, greeter, or minister
 Collect, prepare, distribute, or serve food
 Fundraise or sell items to make money
 Provide counseling, medical care, FIRE/EMS, or protective services
 Provide general office services
 Provide professional or management assistance, including serving on a board or committee
 Engage in music performance, or other artistic activities
 Engage in general labor, supply general transportation to people
 Political activism
 Environmental services or protection
 Animal rescue or services
 Some other activity

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The following questions are about your **primary** volunteer activity.

- 5.6 Which of these best describes your **primary** volunteer activity? Please select one response.
- Volunteer tax preparer (e.g., Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) volunteer)
 - Coach, referee, or supervise sports teams or other outdoor activities
 - Tutor or teach
 - Mentor or volunteer with youth/teens
 - Be an usher, greeter, or minister
 - Collect, prepare, distribute, or serve food
 - Fundraise or sell items to make money
 - Provide counseling, medical care, FIRE/EMS, or protective services
 - Provide general office services
 - Provide professional or management assistance, including serving on a board or committee
 - Engage in music performance, or other artistic activities
 - Engage in general labor, supply general transportation to people
 - Political activism
 - Environmental services or protection
 - Animal rescue or services
 - Some other activity
- 5.7 What is the name of the primary organization or agency you volunteer with? _____
- 5.8 Did you receive any training prior to the start of your primary volunteer experience?
- Yes
 - No
- 5.9 How do you typically volunteer when you are at your primary volunteer location? Please select all that apply.
- Alone
 - With family
 - With one or two friends
 - With a small group
 - With a large group (e.g., social organization or church group)

6 General Demographic Information

- 6.1 What devices do you typically use to access the internet? Please select all that apply.
- Desktop computer
 - Laptop computer
 - Tablet (e.g., iPad)
 - Smartphone (e.g., iPhone, Android, Blackberry)
 - Other (please specify) _____
- 6.2 What is your marital status?
- Single, never married
 - Married
 - Civil union/Domestic partnership
 - Separated
 - Divorced
 - Widowed
- 6.3 What is your sex?
- Male
 - Female
 - Transgendered
 - Other

IRS Survey of Volunteerism

- 6.4 Which category describes your current age?
- 18 to 24 years
 - 25 to 34 years
 - 35 to 44 years
 - 45 to 54 years
 - 55 to 64 years
 - 65 to 74 years
 - 75 to 84 years
 - Over 85 years
- 6.5 What is your employment status?
- Student, working part time
 - Student, working full time
 - Student full time → Please skip to Question 6.7
 - Employed full time
 - Employed part time
 - Not employed, but looking for work
 - Not employed and not looking for work → Please skip to Question 6.7
 - Retired, working part time
 - Retired, not employed → Please skip to Question 6.7
- 6.6 If you are currently employed or looking for work, which of the following best describes your field or industry?
- Agriculture/Forestry/Fishing
 - Mining/Construction
 - Business/Professional Services
 - Computers/Information Technology
 - Transportation/Communications and Public Utilities
 - Education
 - Financial Services/Tax services
 - Public Administration
 - Healthcare
 - Manufacturing
 - Active Duty Military
 - Non-Profit or Religious Organization
 - Government Agency
 - Insurance/Real Estate
 - Retail/Wholesale
 - Other
- 6.7 What is the highest level of education you have completed?
- Grade school
 - Some high school
 - High school diploma/GED
 - Trade/Vocational school
 - Some college
 - Associate's degree
 - Bachelor's degree
 - Advanced degree (Master's, Doctoral, or professional degree)

Thank you for completing the survey. Please return this questionnaire by mail using the enclosed business return envelope or by mailing the survey to the following address:

Pacific Consulting Group, IRS Survey of Volunteerism
P.O. Box 60058
Palo Alto, CA 94306

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1432. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP,1111 Constitution Ave. NW, IR-6406, Washington, DC 20224.

APPENDIX B

Study 2 Questionnaire

IRS Survey of Volunteerism

The IRS is committed to better understanding the types of individuals that choose to commit their time to volunteer tax preparation or to volunteering in general. You can help in this important mission by providing your feedback in this voluntary survey. It should take less than 15 minutes to complete. Our survey partner, Pacific Consulting Group, will keep your identity private to the extent permitted by law. If you have any questions about this survey, please email survey@study.pcgfirm.com or contact the Survey Help Line at 1-866-960-7897 and refer to study R004.

1. Introduction

1.1 Are you presently, or have you been within the past 12 months, engaged in volunteer work?

- Yes
 No (TERMINATE ONLY if Not IRS Employee: Thank you, but this survey is only for those who have volunteered in the past 12 months.)

The following questions ask about the reasons you volunteer in general. Please rate the accuracy of the following statements on a 5-point scale from "Not At All Accurate" to "Completely Accurate".

Purpose of Volunteering	Not At All Accurate			Completely Accurate	
	1	2	3	4	5
1.2 Volunteering can help me to get my foot in the door at a potential new job.	<input type="radio"/>				
1.3 I can make new contacts that might help my business or career.	<input type="radio"/>				
1.4 Doing volunteer work relieves me of some of the guilt over being more fortunate than others.	<input type="radio"/>				
1.5 Volunteering allows me to gain a new perspective on things.	<input type="radio"/>				
1.6 I feel compassion toward people in need.	<input type="radio"/>				
1.7 Others with whom I am close place a high value on community service.	<input type="radio"/>				

Please indicate to what extent you agree or disagree with the following statement given your overall experiences on a 5-point scale from "Strongly Disagree" to "Strongly Agree".

Satisfaction with Volunteering	Strongly Disagree			Strongly Agree	
	1	2	3	4	5
1.8 I am satisfied with my experience as a volunteer.	<input type="radio"/>				

2. Preferences

The **Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) Program** is a community based effort managed by the Internal Revenue Service (IRS) that provides free tax return preparation assistance to low-to-moderate income taxpayers, seniors, people with disabilities, and limited English speakers. Some of the organizations involved in this program include United Way, Goodwill, AARP Tax Aide, and local community organizations. Volunteers do not need prior tax experience.

[Programmer: Add clickable definition of VITA throughout survey: "Volunteer Income Tax Assistance Program that provides free tax return preparation assistance to low-to-moderate income taxpayers, seniors, people with disabilities, and limited English speakers. Volunteers do not need prior tax experience."]

[IRS Employees only:] For this survey, please assume VITA Volunteering means helping people in your community outside of work hours.

2.0 Are you presently, or have you been within the past 12 months, a VITA/TCE volunteer?

- Yes
 No

For each of the following questions, please assume you see or hear a message about volunteering with the VITA program.

[For VITA Volunteers Only (Q2.0=yes), repeat before each of the Q2 series below: "If you are a current VITA volunteer, please think back to when you first decided to become a volunteer."]

2.1 Which message content would be **most persuasive** and which would be **least persuasive** in convincing you to take the next step towards becoming a VITA Volunteer?

Select one option per column.

[Programmer: first column selection can NOT be the same as the second column]

	Most Persuasive (choose one)	Least Persuasive (choose one)
Help someone file and receive the full tax refund they deserve.	<input type="radio"/>	<input type="radio"/>
Learn tax law as a spring board to a career in business.	<input type="radio"/>	<input type="radio"/>
The volunteer hours are flexible and include weekdays, evenings, and weekends.	<input type="radio"/>	<input type="radio"/>
People with simple taxes often find filing overwhelming. They need your help.	<input type="radio"/>	<input type="radio"/>
Share your knowledge. It is a way to achieve immortality. Dalai Lama.	<input type="radio"/>	<input type="radio"/>
Help those who serve our country by providing free tax preparation for military families.	<input type="radio"/>	<input type="radio"/>
No prior tax experience is needed—you'll receive tax preparation training	<input type="radio"/>	<input type="radio"/>
60% of VITA returns prepared involve a simple form such as 1040EZ.	<input type="radio"/>	<input type="radio"/>

2.2 How would you **most like and least like** to learn about volunteering for VITA? Select one option per column.

[Programmer: first column selection can NOT be the same as the second column]

	Most Like (choose one)	Least Like (choose one)
Page on IRS.gov website	<input type="radio"/>	<input type="radio"/>
Local radio	<input type="radio"/>	<input type="radio"/>
Volunteer matching site (e.g. volunteermatch.org)	<input type="radio"/>	<input type="radio"/>
Facebook (IRS)	<input type="radio"/>	<input type="radio"/>
Local newspaper	<input type="radio"/>	<input type="radio"/>
Video on IRS.gov website	<input type="radio"/>	<input type="radio"/>
Twitter (IRS)	<input type="radio"/>	<input type="radio"/>
Volunteer partner website (e.g. AARP, United Way)	<input type="radio"/>	<input type="radio"/>

2.3 From which individual would you **most like and least like** to learn about volunteering for VITA? Select one option per column.

[Programmer: first column selection can NOT be the same as the second column]

	Most Like (choose one)	Least Like (choose one)
Current VITA volunteer	<input type="radio"/>	<input type="radio"/>
Annette Franqui, member of Board of Directors of AARP	<input type="radio"/>	<input type="radio"/>
Taxpayer helped by VITA	<input type="radio"/>	<input type="radio"/>
VITA Site Coordinator	<input type="radio"/>	<input type="radio"/>
Suze Orman, personal finance advisor	<input type="radio"/>	<input type="radio"/>

2.4 Which incentive would be **most persuasive** and which would be **least persuasive** in motivating you to take the next step towards becoming a VITA volunteer? Select one option per column.

[Programmer: first column selection can NOT be the same as the second column]

[Programmer: throughout survey, add clickable definition for Tax Organizer File: File folder set up to organize your tax receipts and paperwork for filing.]

	Most Persuasive (choose one)	Least Persuasive (choose one)
Help for one tax season and get a free hour's consultation with a CPA	<input type="radio"/>	<input type="radio"/>
Sign up and receive a Tax Organizer file for 2016	<input type="radio"/>	<input type="radio"/>
Complete one year of successful volunteering and receive a Letter of Commendation to use in your job search	<input type="radio"/>	<input type="radio"/>

2.5 Which next step would you **most like** and **least like** to take in order to get more information about volunteering for VITA? Select one option per column.

[Programmer: first column selection can NOT be the same as the second column]

[Add popup definition of Interactive Online Form: "A set of questions online that ask about your qualifications and preferences and based on your responses determine if you'd be a good match to be a VITA Volunteer."]

	Most Like (choose one)	Least Like (choose one)
Watch a 2 minute video of a volunteer describing their experience and impact	<input type="radio"/>	<input type="radio"/>
Visit and observe at a VITA site	<input type="radio"/>	<input type="radio"/>
Fill out a form on IRS.gov with your contact information for someone to contact you	<input type="radio"/>	<input type="radio"/>
Watch a one hour training overview online	<input type="radio"/>	<input type="radio"/>
Talk with a volunteer site coordinator by phone about the Tax Coach and Tax Preparer roles	<input type="radio"/>	<input type="radio"/>
Sign up for the training and certification process	<input type="radio"/>	<input type="radio"/>
Complete an interactive online form with your volunteer preferences that will immediately determine your suitability for the role	<input type="radio"/>	<input type="radio"/>

3. Persuasive Messages

For the following set of questions, we will ask you to compare a series of two separate messages about volunteering for VITA and to choose the one that would be most likely to persuade you to take the next step in becoming a VITA Volunteer. You will be presented with ten different sets of messages to compare, each containing different messaging elements.

There are no right or wrong answers. We are only interested in how you would react to the different messaging elements based on the information provided.

What will persuade you to take the next step towards becoming a VITA Volunteer?

[For VITA Volunteers Only (Q2.0=yes): "If you are a current VITA volunteer, please think back to when you first decided to become a volunteer."]

Each message will contain five different messaging elements.

- **How you get the message:** where the message is presented
- **Who is giving the message:** the individual presenting the message
- **What the message says:** the content of the message
- **Incentive:** additional benefits to motivate VITA volunteering
- **What you should do next:** the next step you can take towards becoming a VITA volunteer

Please click here to review examples and to become familiar with the different options and what they mean. [ONLY show if clicked]

- **How you get the message:** where the message is presented
 - Page on IRS.gov website
 - Local radio
 - Twitter (IRS)
- **Who is giving the message:** the individual presenting the message
 - Current VITA volunteer
 - Taxpayer helped by VITA
 - VITA Site Coordinator
- **What the message says:** the content of the message
 - Help someone file and receive the full tax refund they deserve.
 - Learn tax law as a spring board to a career in business.
 - VITA volunteers impact nearly 4 million families each year.
- **Incentive:** additional benefits to motivate VITA volunteering
 - Help for one tax season and get a free hour's consultation with a CPA
 - Sign up and receive a Tax Organizer file for 2016
 - Complete one year of successful volunteering and receive a Letter of Commendation to use in your job search
- **What you should do next:** the next step you can take towards becoming a VITA volunteer
 - Fill out a form on IRS.gov with your contact information for someone to contact you
 - Complete an interactive online form with your volunteer preferences that will immediately determine your suitability for the role
 - Watch a one hour training overview online

[NOTE: List below of all Conjoint Messaging Elements (Attributes and Levels) is for programming only. Do not show in survey.]

How you get the message	<ul style="list-style-type: none"> • Page on IRS.gov website • Video on IRS.gov website • Twitter (IRS) • Facebook (IRS) • Volunteer partner website (e.g. AARP, United Way) • Volunteer matching site (e.g. volunteermatch.org) • Local radio • Local newspaper [SHOW TO IRS EMPLOYEES ONLY] • IRWeb
-------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

	<ul style="list-style-type: none"> • Posters in IRS cafeteria • Internal IRS email
Who gives the message	<ul style="list-style-type: none"> • Current VITA volunteer • Taxpayer helped by VITA • VITA Site Coordinator • Suze Orman, personal finance advisor Annette Franqui, member of Board of Directors of AARP • No specific spokesperson <p>[SHOW TO IRS EMPLOYEES ONLY]</p> <ul style="list-style-type: none"> • CARE Director
What the message says	<ul style="list-style-type: none"> • Help someone file and receive the full tax refund they deserve. • The only volunteer job where you learn tax law, customer service and software skills at the same time. • Share your knowledge. It is a way to achieve immortality. Dalai Lama. • You have the power to use what you know to help others get their dough. • The 60 Link & Learn e-learning modules that train you will also help with your own taxes. • In your community we have volunteer gap: only 10 volunteers for 25 low income or elderly citizens who need help with taxes. • Half of Americans say that preparing a tax return is confusing. You can help. • You can reduce the stress level in the United States on April 15. • 40,000 people have volunteered with VITA more than 10 years. • People with simple taxes often find filing overwhelming. They need your help. • Learn tax law as a spring board to a career in business. • VITA volunteers impact nearly 4 million families each year. • The volunteer hours are flexible and include weekdays, evenings, and weekends. • No prior tax experience is needed—you'll receive tax preparation training. • Thousands of low income taxpayers got refunds last year thanks to VITA Volunteers. • Most VITA returns are simple to prepare and support is provided for more complicated returns. • Help someone file this season and give them tax skills for a lifetime. • Volunteer to prepare taxes and gain experience you can put on your resume. • 60% of VITA returns prepared involve a simple form such as 1040EZ. • Help those who serve our country by providing free tax preparation for military families. <p>[SHOW TO IRS EMPLOYEES ONLY:</p> <ul style="list-style-type: none"> • There must be a good reason that IRS employee Gwen Anderson signed up as a VITA volunteer...for the 10th straight year. • By volunteering with VITA you can help prevent tax return mistakes, so less work for the taxpayer and less work for the IRS. • Help others prepare taxes and help give IRS a good name.
Incentive	<ul style="list-style-type: none"> • Help for one tax season and get a free hour's consultation with a CPA • Sign up and receive a Tax Organizer file for 2016 • Complete one year of successful volunteering and receive a Letter of Commendation to use in your job search • No incentive <p>[SHOW TO IRS EMPLOYEES ONLY]</p> <ul style="list-style-type: none"> • Help 50 taxpayers and receive recognition from division heads at the town hall meeting. • Sign up with VITA and earn lunch with anyone at the IRS of your choosing
Next Step	<ul style="list-style-type: none"> • Fill out a form on IRS.gov with your contact information for someone to contact you • Complete an interactive online form with your volunteer preferences that will immediately determine your suitability for the role • Talk with a volunteer site coordinator by phone about the Tax Coach and Tax Preparer roles • Watch a 2 minute video of a volunteer describing their experience and impact • Watch a one hour training overview online • Visit and observe at a VITA site • Sign up for the training and certification process

w its time to make some choices!

The following questions look similar, but each presents slightly different details for the two different messages so please pay attention! In each question, please **compare the two boxes and choose the more persuasive message** by selecting the radio button under that message.

3.1 Which message is more persuasive in convincing you to take the next step described in the table below?

	Message 1	Message 2
How you get the message	Page on IRS.gov website	Local newspaper
Who gives the message	Suze Orman, personal finance advisor	Current VITA Volunteer
What the message says	The only volunteer job where you learn tax law, customer service and software skills at the same time	40,000 people have volunteered with VITA more than 10 years.
Incentive	Sign up and receive a Tax Organizer file for 2016	No incentive
What you should do next	Watch 2 minute video of a volunteer describing their experience and impact	Talk with a volunteer coordinator by phone about the Tax Coach and Tax Preparer roles
Which message is more persuasive in convincing you to take the next step described above?	<input type="radio"/>	<input type="radio"/>

[REPEAT THE QUESTION 9 MORE TIMES FOR A TOTAL OF 10 COMPARISONS. PROGRAM WILL ROTATE THE MESSAGE ELEMENTS.]

3.2 Which of the following two messages presented on IRS.gov is more persuasive?

[Show two images with the same content, incentive, and next step: "Help someone file this season and give them tax skills for a lifetime. Learn more by watching a one hour training overview online." One image has a picture of a taxpayer being helped at a VITA site and one image has no picture (only text). Respondents select one image.]

4. Thank you for making those choices.

In the tables below, you will see two messages. How likely would you be to take the next step towards becoming a VITA volunteer if you were to receive each of these two messages? Please indicate the likelihood for each with the sliding scale ranging from 0 to 100. 0 means "Definitely would NOT take the next step towards becoming a VITA volunteer" and 100 means "Definitely WOULD take the next step towards becoming a VITA volunteer."

[PROGRAMMER: Force answer to this question. Please do not show the error message for the pretest due to the scale resetting to 0 issue. We want to see how many respondents in the pretest actually give reverse answers.]

	Message 1	Message 2
How you get the message	<i>[Programmer: Show most liked from 2.2]</i>	<i>[Programmer: Show least liked from 2.2]</i>
Who gives the message	<i>[Programmer: Show most liked from 2.3]</i>	<i>[Programmer: Show least liked from 2.3]</i>
What the message says	<i>[Programmer: Show most persuasive from 2.1]</i>	<i>[Programmer: Show least persuasive from 2.1]</i>
Incentive	<i>[Programmer: Show most persuasive from 2.4]</i>	<i>[Programmer: Show least persuasive from 2.4]</i>
What you should do next	<i>[Programmer: Show most liked from 2.5]</i>	<i>[Programmer: Show least liked from 2.5]</i>
Likelihood of you taking the	<i>[Programmer: Show sliding scale from 1-100 with 0 being "Definitely would NOT"</i>	<i>[Programmer: Show sliding scale from 1-100 with 0 being "Definitely would NOT"</i>

next step towards becoming a VITA volunteer	and 100 being "Definitely would"	and 100 being "Definitely would"
---------------------------------------------	----------------------------------	----------------------------------

5. Volunteering with the VITA/TCE Program

[Programmer: Only ask section 5 if Q2.0=yes]

5.2 Please indicate the number of filing seasons you have volunteered with the VITA/TCE program:
_____ seasons

5.3 At what type of VITA/TCE site have you volunteered in the most recent tax season?

- Traditional/Stand-alone VITA site
(face-to-face tax preparation located throughout the community, e.g. libraries, schools and non-profits)
- Facilitated Self-Assistance (FSA) Stand-alone Site
(only allows taxpayers to self-prepare their return with the help of a VITA/TCE volunteer)
- FSA Fusion
(sites that offer a combination of traditional VITA/TCE assistance and FSA)
- FSA Remote
(allows taxpayers to have self-facilitated tax preparation experience from the location of their choice)
- Virtual Tax Preparation Site
(taxpayers bring their documentation to a designated drop-off location to be prepared by a VITA/TCE volunteer)
- Military VITA
(tax assistance for military members and their families, located on military installations)
- Tax Counseling for the Elderly (TCE) – non-AARP
(free tax help for taxpayers 60 years of age and older specializing in questions about pensions and retirement-related issues unique to seniors)
- AARP – Tax Aide
(TCE sites operated by the AARP Foundation's Tax Aide Program)

5.4 Do you plan to volunteer with VITA/TCE next year?

- Yes
- No

5.4a Thinking about your overall experience volunteering with VITA, what would you tell a friend who is interested in VITA are the top three reasons to volunteer with VITA/TCE next year? (open end with three answer slots numbered 1, 2, 3)

5.4b Thinking about your overall experience volunteering with VITA, what would you tell a friend who is interested in VITA are the top three reasons NOT to volunteer with VITA/TCE next year? (open end with three answer slots numbered 1, 2, 3)

5.5 Would you recommend volunteering for VITA/TCE to a friend?

- Yes
- No

5.5a [If no to prior question] Why would you not recommend volunteering for VITA/TCE to a friend? (open end)

6. Demographics

6.0 Where do you typically look for information about volunteer opportunities? Please select all that apply.

- Facebook
- Twitter
- Google+
- Linked In
- News websites
- Blogs
- Current volunteer organization(s) (e.g. website, newsletters, email)
- Church or organizational publication (e.g., newsletters)
- National publications (e.g., newspapers, magazines)
- Local publications (e.g., newspapers, magazines)
- Word of mouth
- Other _____

6.1 What devices do you typically use to access the internet? Please select all that apply.

- Desktop computer
- Laptop computer

- Tablet (e.g., iPad)
- Smartphone (e.g., iPhone, Droid, Blackberry)
- Other (please specify) _____

6.2 What is your marital status?

- Single, never married
- Married
- Civil union/Domestic partnership
- Separated
- Divorced
- Widowed

6.3 What is your sex?

- Male
- Female
- Transgendered
- Other

6.4 Which category describes your current age?

- 18 to 24 years
- 25 to 34 years
- 35 to 44 years
- 45 to 54 years
- 55 to 64 years
- 65 to 74 years
- 75 to 84 years
- Over 85 years

6.5 What is your employment status?

- Student, working part time
- Student, working full time
- Student full time (please skip to Question 6.7)
- Employed full time
- Employed part time
- Not employed, but looking for work
- Not employed and not looking for work (please skip to Question 6.7)
- Retired, working part time
- Retired, not employed (please skip to Question 6.7)

6.6. [SKIP FOR IRS EMPLOYEES] If you are currently employed or looking for work, which of the following best describes your field or industry?

- Agriculture/Forestry/Fishing
- Mining/Construction
- Business/Professional Services
- Computers/Information Technology
- Transportation/Communications and Public Utilities
- Education
- Financial Services/Tax services
- Public Administration
- Healthcare
- Manufacturing
- Active Duty Military
- Non-Profit or Religious Organization
- Government Agency
- Insurance/Real Estate
- Retail/Wholesale
- Other

6.7 What is the highest level of education you have completed?

- Grade school
- Some high school
- High school diploma/GED
- Trade/Vocational school
- Some college
- Associate's degree
- Bachelor's degree
- Advanced degree (Master's, Doctoral, or professional degree)

[REST OF QUESTIONS FOR IRS EMPLOYEES ONLY]

6.8 How many years have you been employed by IRS? (enter number)

6.9 Which IRS Division do you work for?

- W&I
- SB/SE
- LB&I
- Appeals
- TAS
- SPEC
- C&L
- Other

6.10 What is your role?

- Analyst
- CSR
- Other, specify _____

6.11 Do you currently or have you in the past needed to know how to prepare tax returns as part of your job? [multiple response]

- Yes, Individual Returns
- Yes, ONLY returns other than Individual Returns (SB/SE, LB&I)
- No

6.12 In your current job at the IRS, are you more busy during tax preparation season (January-April) than the rest of the year?

- Never
- Sometimes
- Always

Thank you for completing the survey.

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is [OMB number]. Also, if you have any comments regarding the time estimates associated with this study or suggestions on making this process simpler, please write to the: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224