

Survey of Regulatory Compliance Costs

Collected under authority of Statistics Act.
Revised Statutes of Canada, 1985, Chapter S19.



The purpose of this survey

Statistics Canada, in partnership with Industry Canada, is conducting a survey to measure the cost of compliance for businesses in meeting key regulatory requirements that are the responsibility of various levels of government. The survey results are intended to help determine whether efficiency measures introduced by government are reducing the compliance burden facing businesses. Survey participants are businesses with fewer than 500 employees and revenues of less than \$50 million.

Your participation is important

In order to accurately assess the cost to businesses in complying with regulations, it is essential that we have detailed information on the time, salaries and frequency involved in preparing and submitting information relating to individual regulations. This information will make it possible to track through

time, the compliance cost of specific regulations. Participation in this survey is voluntary. However, your co-operation is essential to ensure the accuracy and integrity of the information collected.

The data you report are confidential

Statistics Canada is prohibited by law from publishing or releasing statistics that could reveal individual information obtained from this survey. The data reported on the questionnaire will be treated in strict confidence and used for statistical purposes only. Canada Revenue Agency, the RCMP and the courts do not have access to your responses. The confidentiality provisions of the *Statistics Act* are not affected by either the *Access to Information Act* or any other legislation.

If you have any questions regarding this survey or the questionnaire, please contact us toll-free at 1-866-297-3138.

Please complete the following information

| | | | |
|-------|----------------------|-------|----------------------|
| C0100 | Name of Respondent: | C0101 | Title of Respondent: |
| | <input type="text"/> | | <input type="text"/> |
| C0102 | Telephone number: | C0103 | E-mail address: |
| | <input type="text"/> | | <input type="text"/> |

Correct pre-printed information on label above if necessary using the corresponding boxes below

| | | | | | |
|-------|----------------------|-------|----------------------|-------|----------------------|
| C0104 | Business name | C0105 | City | | |
| | <input type="text"/> | | <input type="text"/> | | |
| C0106 | Number and street | C0107 | Province | C0108 | Postal code |
| | <input type="text"/> | | <input type="text"/> | | <input type="text"/> |

**PLEASE COMPLETE THIS QUESTIONNAIRE ONLY FOR
THE ESTABLISHMENT ASSOCIATED WITH THE MAILING ADDRESS ON
THE LABEL ON THE FRONT PAGE.**

A. Business demographics

A1. The following question is about the status of your employees. *For permanent employees, please report the number of employees currently working for your business. Temporary employees are casual, seasonal or other non-permanent employees. For temporary employees, please report the number of employees who have worked for your establishment during the last 12 months.*

How many are:

PERMANENT, FULL-TIME employees? (30+hrs./wk.)

C0109

PERMANENT, PART-TIME employees? (less than 30 hrs./wk.)

C0110

TEMPORARY, FULL-TIME employees? (30+hrs./wk.)

C0111

TEMPORARY, PART-TIME employees? (less than 30 hrs./wk.)

C0112

A2. What was your business' total gross revenue for the latest fiscal year?
Please check one.

- C0113
- 1 Under \$100,000
 - 2 \$100,000 to \$249,999
 - 3 \$250,000 to \$999,999
 - 4 \$1 million to \$4,999,999
 - 5 \$5 million to \$25 million
 - 6 Greater than \$25 million

A3. Is your business:

- C0120
- 1 Federally incorporated
 - 2 Provincially incorporated
 - 3 A sole proprietorship
 - 4 A partnership
 - 5 Other *Please specify:*

C0700

B. The Cost of Compliance

Section 1. Detailed cost estimation

Part 1. Regulations related to employees (*Businesses with no employees should go to question B6 on page 5.*)

B1. In the last twelve months, how many submissions or claims did your business, or an external service provider, make for the following regulatory requirements?

| | Payroll Remittances | Record of Employment (ROE) | Workers' Compensation | |
|------------------------------|---|---|---|---|
| | | | Remittances | Claims (1 claim per employee) |
| Number of submissions/claims | C0143 <input style="width: 80px;" type="text"/> | C0144 <input style="width: 80px;" type="text"/> | C0145 <input style="width: 80px;" type="text"/> | C0146 <input style="width: 80px;" type="text"/> |

B2. In the last twelve months, how were the majority of your submissions or claims for the following regulatory requirements prepared? *Please check one box per column.*

| | Payroll Remittances | T4 Summary / Individual T4 Slips (incl. Québec RLZ-1 & RL forms) | Record of Employment (ROE) | Workers' Compensation | |
|---|-------------------------|--|----------------------------|-------------------------|-------------------------|
| | | | | Remittances | Claims |
| | C0147 | C0155 | C0151 | C0159 | C0163 |
| Manual preparation | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> |
| Preparation using a computer application | 2 <input type="radio"/> | 2 <input type="radio"/> | 2 <input type="radio"/> | 2 <input type="radio"/> | 2 <input type="radio"/> |
| Both manually and by computer application | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> |
| External service provider | 4 <input type="radio"/> | 4 <input type="radio"/> | 4 <input type="radio"/> | 4 <input type="radio"/> | 4 <input type="radio"/> |

B3. From the list below, please select the principal reason why you chose the method of preparation identified in question B2. *Please check one box per column.*

| | Payroll Remittances | T4 Summary / Individual T4 Slips (incl. Québec RLZ-1 & RL forms) | Record of Employment (ROE) | Workers' Compensation | |
|--|-------------------------|--|----------------------------|-------------------------|-------------------------|
| | | | | Remittances | Claims |
| | C0192 | C0194 | C0193 | C0195 | C0196 |
| Familiarity/comfort | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> |
| Simple/ease of use | 2 <input type="radio"/> | 2 <input type="radio"/> | 2 <input type="radio"/> | 2 <input type="radio"/> | 2 <input type="radio"/> |
| Not aware of other methods | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> |
| Unable to comply without service provider assistance | 4 <input type="radio"/> | 4 <input type="radio"/> | 4 <input type="radio"/> | 4 <input type="radio"/> | 4 <input type="radio"/> |
| Cost effectiveness | 5 <input type="radio"/> | 5 <input type="radio"/> | 5 <input type="radio"/> | 5 <input type="radio"/> | 5 <input type="radio"/> |
| Other | 6 <input type="radio"/> | 6 <input type="radio"/> | 6 <input type="radio"/> | 6 <input type="radio"/> | 6 <input type="radio"/> |

B4. In the last twelve months, were the majority of your submissions submitted/filed electronically (on-line, through an ATM machine, through your financial institution's telephone or internet banking services)? *Please check one box per column.*

| | Payroll Remittances | T4 Summary / Individual T4 Slips (incl. Québec RLZ-1 & RL forms) | Record of Employment (ROE) | Workers' Compensation | |
|------------|-------------------------|--|----------------------------|-------------------------|-------------------------|
| | | | | Remittances | Claims |
| | C0200 | C0202 | C0201 | C0203 | C0204 |
| Yes | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> |
| No | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> |
| Don't know | 9 <input type="radio"/> | 9 <input type="radio"/> | 9 <input type="radio"/> | 9 <input type="radio"/> | 9 <input type="radio"/> |

B5. In order to identify your costs in completing the specified regulatory requirements please complete the table below for applicable regulations *in the last twelve months*.

Include

- Time and annual salary for internal staff involved in the preparation of the submission (owners should report annual salary or their net income from the business). Enter time regardless of how little.
- Time spent on the retrieval and review of relevant information, completing the forms, making the submissions, dealing with follow-up, training staff to handle the compliance activities, and meeting and communicating with service professionals.

If an external service provider is involved, please check the appropriate box.

| | Payroll Remittances | | T4 Summary / Individual T4 slips (incl. Québec RLZ-1 & RL forms) | |
|---|--|----------------------------|---|----------------------------|
| | Average Time (minutes per submission) | Annual Salary | Average Time (minutes per submission) | Annual Salary |
| INTERNALLY: | | | | |
| Owner / Family Member / Friend | C0232 <input type="text"/> | C0238 <input type="text"/> | C0252 <input type="text"/> | C0258 <input type="text"/> |
| Staff accountant / bookkeeper / payroll resource | C0233 <input type="text"/> | C0239 <input type="text"/> | C0253 <input type="text"/> | C0259 <input type="text"/> |
| General staff | C0234 <input type="text"/> | C0240 <input type="text"/> | C0254 <input type="text"/> | C0260 <input type="text"/> |
| COMPLETED EXTERNALLY: | | | | |
| (accountant, payroll service provider, tax specialist etc.) | C0250 <input type="checkbox"/> | | C0279 <input type="checkbox"/> | |

| | Record of Employment (ROE) | |
|---|---------------------------------------|----------------------------|
| | Average Time (minutes per submission) | Annual Salary |
| INTERNALLY: | | |
| Owner / Family Member / Friend | C0241 <input type="text"/> | C0247 <input type="text"/> |
| Staff accountant / bookkeeper / payroll resource | C0242 <input type="text"/> | C0248 <input type="text"/> |
| General staff | C0243 <input type="text"/> | C0249 <input type="text"/> |
| COMPLETED EXTERNALLY: | | |
| (accountant, payroll service provider, tax specialist etc.) | C0251 <input type="checkbox"/> | |

| | Workers' Compensation | | | |
|---|--|----------------------------|--|----------------------------|
| | Remittances | | Claims | |
| | Average Time (minutes per submission) | Annual Salary | Average Time (minutes per submission) | Annual Salary |
| INTERNALLY: | | | | |
| Owner / Family Member / Friend | C0261 <input type="text"/> | C0267 <input type="text"/> | C0270 <input type="text"/> | C0276 <input type="text"/> |
| Staff accountant / bookkeeper / payroll resource | C0262 <input type="text"/> | C0268 <input type="text"/> | C0271 <input type="text"/> | C0277 <input type="text"/> |
| General staff | C0263 <input type="text"/> | C0269 <input type="text"/> | C0272 <input type="text"/> | C0278 <input type="text"/> |
| COMPLETED EXTERNALLY: | | | | |
| (accountant, payroll service provider, tax specialist etc.) | C0280 <input type="checkbox"/> | | C0281 <input type="checkbox"/> | |

Part 2. Regulations related to taxation

B6. In the last twelve months, how many submissions did your business, or an external service provider, make for the following regulatory requirements?

| | Federal/Provincial Sales Taxes (GST/PST or HST) | Corporate Tax Installments |
|-----------------------|--|----------------------------|
| Number of submissions | C0282 <input type="text"/> | C0283 <input type="text"/> |

B7. In the last twelve months, how were the majority of your submissions for the following regulatory requirements prepared? *Please check one box per column.*

| | Federal/provincial business income tax filing C0284 | Federal/Provincial Sales Taxes (GST/PST or HST) C0288 | Corporate Tax Installments C0292 |
|--|--|---|-------------------------------------|
| Manual preparation | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> |
| Preparation using a computer application | 2 <input type="radio"/> | 2 <input type="radio"/> | 2 <input type="radio"/> |
| Both manually and by computer application | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> |
| External service provider | 4 <input type="radio"/> | 4 <input type="radio"/> | 4 <input type="radio"/> |

B8. From the list below, please select the principal reason why you chose the method of preparation identified in question B7. *Please check one box per column.*

| | Federal/provincial business income tax filing C0311 | Federal/Provincial Sales Taxes (GST/PST or HST) C0319 | Corporate Tax Installments C0327 |
|---|--|---|-------------------------------------|
| Familiarity / comfort | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> |
| Simple / ease of use | 2 <input type="radio"/> | 2 <input type="radio"/> | 2 <input type="radio"/> |
| Not aware of other methods | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> |
| Unable to comply without service provider assistance | 4 <input type="radio"/> | 4 <input type="radio"/> | 4 <input type="radio"/> |
| Cost effectiveness | 5 <input type="radio"/> | 5 <input type="radio"/> | 5 <input type="radio"/> |
| Other | 6 <input type="radio"/> | 6 <input type="radio"/> | 6 <input type="radio"/> |

B9. In the last twelve months, were the majority of your submissions submitted/filed electronically (on-line, through an ATM machine, through your financial institutions telephone or internet banking services)? *Please check one box per column.*

| | Federal/provincial business income tax filing C0328 | Federal/Provincial Sales Taxes (GST/PST or HST) C0329 | Corporate Tax Installments C0330 |
|------------|--|---|-------------------------------------|
| Yes | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> |
| No | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> |
| Don't know | 9 <input type="radio"/> | 9 <input type="radio"/> | 9 <input type="radio"/> |

B10. In order to identify your costs in completing the specified regulatory requirements please complete the table below for applicable regulations *in the last twelve months*.

Include

- Time and annual salary for internal staff involved in the preparation of the submission (owners should report annual salary or their net income from the business). Enter time regardless of how little.
- Time spent on the retrieval and review of relevant information, completing the forms, making the submissions, dealing with follow-up, training staff to handle the compliance activities, and meeting and communicating with service professionals.

If an external service provider is involved, please check the appropriate box.

| | Federal/provincial business income tax filing | |
|---|---|--------------------------------|
| | Average Time (minutes per submission) | Annual Salary |
| INTERNALLY: | | |
| Owner / Family Member / Friend | C0335 <input type="text"/> | C0341 <input type="text"/> |
| Staff accountant / bookkeeper / payroll resource | C0336 <input type="text"/> | C0342 <input type="text"/> |
| General staff | C0337 <input type="text"/> | C0343 <input type="text"/> |
| COMPLETED EXTERNALLY: | | |
| (accountant, payroll service provider, tax specialist etc.) | <input type="checkbox"/> | C0353 <input type="checkbox"/> |

| | Federal/Provincial Sales Taxes (GST/PST or HST) | |
|---|---|--------------------------------|
| | Average Time (minutes per submission) | Annual Salary |
| INTERNALLY: | | |
| Owner / Family Member / Friend | C0344 <input type="text"/> | C0350 <input type="text"/> |
| Staff accountant / bookkeeper / payroll resource | C0345 <input type="text"/> | C0351 <input type="text"/> |
| General staff | C0346 <input type="text"/> | C0352 <input type="text"/> |
| COMPLETED EXTERNALLY: | | |
| (accountant, payroll service provider, tax specialist etc.) | <input type="checkbox"/> | C0354 <input type="checkbox"/> |

| | Corporate Tax Installments | |
|---|---------------------------------------|--------------------------------|
| | Average Time (minutes per submission) | Annual Salary |
| INTERNALLY: | | |
| Owner / Family Member / Friend | C0355 <input type="text"/> | C0361 <input type="text"/> |
| Staff accountant / bookkeeper / payroll resource | C0356 <input type="text"/> | C0362 <input type="text"/> |
| General staff | C0357 <input type="text"/> | C0363 <input type="text"/> |
| COMPLETED EXTERNALLY: | | |
| (accountant, payroll service provider, tax specialist etc.) | <input type="checkbox"/> | C0364 <input type="checkbox"/> |

Part 3. Other Regulatory Requirements

B11. In the last twelve months, how many submissions did your business, or an external service provider, make for the following regulatory requirements? *(Please note: monthly and quarterly Statistics Canada surveys count as 12 and 4 submissions, respectively.)*

| | Corporate Registration (annual filing/business status change) | Mandatory Statistics Canada Surveys | Municipal Operating Licences and Permits | Provincial Operating Licences and Permits |
|-----------------------|--|--|---|--|
| Number of submissions | C0365 <input type="text"/> | C0366 <input type="text"/> | C0367 <input type="text"/> | C0368 <input type="text"/> |

B12. In the last twelve months, how were the majority of your submissions for the following regulatory requirements prepared? *Please check one box per column.*

| | Corporate Registration (annual filing/business status change) | Mandatory Statistics Canada Surveys | Municipal Operating Licences and Permits | Provincial Operating Licences and Permits |
|---|--|--|---|--|
| | C0369 | C0373 | C0377 | C0381 |
| Manual preparation | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> |
| Preparation using computer application | 2 <input type="radio"/> | 2 <input type="radio"/> | 2 <input type="radio"/> | 2 <input type="radio"/> |
| Both manually and by computer application | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> |
| External service provider | 4 <input type="radio"/> | 4 <input type="radio"/> | 4 <input type="radio"/> | 4 <input type="radio"/> |

B13. From the list below, please select the principal reason why you chose the method of preparation identified in question B12. *Please check one box per column.*

| | Corporate Registration (annual filing/business status change) | Mandatory Statistics Canada Surveys | Municipal Operating Licences and Permits | Provincial Operating Licences and Permits |
|--|--|--|---|--|
| | C0405 | C0413 | C0421 | C0429 |
| Familiarity / comfort | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> |
| Simple / ease of use | 2 <input type="radio"/> | 2 <input type="radio"/> | 2 <input type="radio"/> | 2 <input type="radio"/> |
| Not aware of other methods | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> |
| Unable to comply without service provider assistance | 4 <input type="radio"/> | 4 <input type="radio"/> | 4 <input type="radio"/> | 4 <input type="radio"/> |
| Cost effectiveness | 5 <input type="radio"/> | 5 <input type="radio"/> | 5 <input type="radio"/> | 5 <input type="radio"/> |
| Other | 6 <input type="radio"/> | 6 <input type="radio"/> | 6 <input type="radio"/> | 6 <input type="radio"/> |

B14. In the last twelve months, were the majority of your submissions submitted/filed electronically (on-line, through an ATM machine, through your financial institution's telephone or internet banking services)? *Please check one box per column.*

| | Corporate Registration (annual filing/business status change) | Mandatory Statistics Canada Surveys | Municipal Operating Licences and Permits | Provincial Operating Licences and Permits |
|------------|--|--|---|--|
| | C0430 | C0431 | C0432 | C0433 |
| Yes | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> |
| No | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> |
| Don't know | 9 <input type="radio"/> | 9 <input type="radio"/> | 9 <input type="radio"/> | 9 <input type="radio"/> |

B15. In order to identify your costs in completing the specified regulatory requirements please complete the table below for applicable regulations *in the last twelve months*.

Include

- Time and annual salary for internal staff involved in the preparation of the submission (owners should report annual salary or their net income from the business). Enter time regardless of how little.
- Time spent on the retrieval and review of relevant information, completing the forms, making the submissions, dealing with follow-up, training staff to handle the compliance activities, and meeting and communicating with service professionals.

If an external service provider is involved, please check the appropriate box.

| | Corporate Registration (annual filing/business status change) | |
|---|--|----------------------------|
| | Average Time (minutes per submission) | Annual Salary |
| INTERNALLY: | | |
| Owner / Family Member / Friend | C0437 <input type="text"/> | C0443 <input type="text"/> |
| Staff accountant / bookkeeper / payroll resource | C0438 <input type="text"/> | C0444 <input type="text"/> |
| General staff | C0439 <input type="text"/> | C0445 <input type="text"/> |
| COMPLETED EXTERNALLY: | | |
| (accountant, payroll service provider, tax specialist etc.) | C0455 <input type="checkbox"/> | |

| | Mandatory Statistics Canada Surveys | |
|---|--|----------------------------|
| | Average Time (minutes per submission) | Annual Salary |
| INTERNALLY: | | |
| Owner / Family Member / Friend | C0446 <input type="text"/> | C0452 <input type="text"/> |
| Staff accountant / bookkeeper / payroll resource | C0447 <input type="text"/> | C0453 <input type="text"/> |
| General staff | C0448 <input type="text"/> | C0454 <input type="text"/> |
| COMPLETED EXTERNALLY: | | |
| (accountant, payroll service provider, tax specialist etc.) | C0456 <input type="checkbox"/> | |

| | Municipal Operating Licences and Permits | |
|---|---|----------------------------|
| | Average Time (minutes per submission) | Annual Salary |
| INTERNALLY: | | |
| Owner / Family Member / Friend | C0457 <input type="text"/> | C0463 <input type="text"/> |
| Staff accountant / bookkeeper / payroll resource | C0458 <input type="text"/> | C0464 <input type="text"/> |
| General staff | C0459 <input type="text"/> | C0465 <input type="text"/> |
| COMPLETED EXTERNALLY: | | |
| (accountant, payroll service provider, tax specialist etc.) | C0475 <input type="checkbox"/> | |

| | Provincial Operating Licences and Permits | |
|---|--|----------------------------|
| | Average Time (minutes per submission) | Annual Salary |
| INTERNALLY: | | |
| Owner / Family Member / Friend | C0466 <input type="text"/> | C0472 <input type="text"/> |
| Staff accountant / bookkeeper / payroll resource | C0467 <input type="text"/> | C0473 <input type="text"/> |
| General staff | C0468 <input type="text"/> | C0474 <input type="text"/> |
| COMPLETED EXTERNALLY: | | |
| (accountant, payroll service provider, tax specialist etc.) | C0476 <input type="checkbox"/> | |

Section 2. Total Cost Estimate for External Service Providers

If external service providers were responsible for responding to, or complying with, any of the regulations in Section 1 in the last twelve months, please complete the following questions, otherwise go to question C1 on page 10.

B16. Who was responsible for the preparation and submission of your regulatory requirements?

Please check all that apply.

C0477 Accountant

C0478 Payroll service provider

C0479 Tax preparation services

C0480 Other service provider (please specify)

C0481

B17. What was the total annual cost for all services provided by your **external service provider(s)**?

Accountant

C0482

Payroll service provider

C0483

Tax preparation services

C0484

Other service provider

C0485

B18. →

FOR INFORMATION ONLY

B18. In the table below, please indicate which services your **external service provider(s)** was responsible for in the last twelve months? *Please check all that apply.*

| | Accountant <small>C0486</small> | Payroll Service Provider <small>C0508</small> | Tax Preparation Services <small>C0530</small> | Other Service Provider <small>C0552</small> |
|---|---|---|---|---|
| Related to employees | | | | |
| Payroll remittances | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> | 1 <input type="radio"/> |
| T4 summary/ individual T4 slips (incl. Québec RLZ-1 & RL forms) | 2 <input type="radio"/> | 2 <input type="radio"/> | 2 <input type="radio"/> | 2 <input type="radio"/> |
| Record of Employment (ROE) | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> | 3 <input type="radio"/> |
| Workers' compensation - remittances | 4 <input type="radio"/> | 4 <input type="radio"/> | 4 <input type="radio"/> | 4 <input type="radio"/> |
| Workers' compensation - claims | 5 <input type="radio"/> | 5 <input type="radio"/> | 5 <input type="radio"/> | 5 <input type="radio"/> |
| Related to taxation | | | | |
| Federal / Provincial business income taxes | 6 <input type="radio"/> | 6 <input type="radio"/> | 6 <input type="radio"/> | 6 <input type="radio"/> |
| Federal / Provincial Sales Taxes | 7 <input type="radio"/> | 7 <input type="radio"/> | 7 <input type="radio"/> | 7 <input type="radio"/> |
| Corporate tax installments | 8 <input type="radio"/> | 8 <input type="radio"/> | 8 <input type="radio"/> | 8 <input type="radio"/> |
| Business operating licences and permits | | | | |
| Municipal Operating Licences and Permits | 9 <input type="radio"/> | 9 <input type="radio"/> | 9 <input type="radio"/> | 9 <input type="radio"/> |
| Provincial Operating Licences and Permits | 10 <input type="radio"/> | 10 <input type="radio"/> | 10 <input type="radio"/> | 10 <input type="radio"/> |
| Corporate registration (annual filing / business status change) | 11 <input type="radio"/> | 11 <input type="radio"/> | 11 <input type="radio"/> | 11 <input type="radio"/> |
| Mandatory Statistics Canada surveys | 12 <input type="radio"/> | 12 <input type="radio"/> | 12 <input type="radio"/> | 12 <input type="radio"/> |
| Other accounting activities | | | | |
| Financial audits | 13 <input type="radio"/> | 13 <input type="radio"/> | 13 <input type="radio"/> | 13 <input type="radio"/> |
| Bookkeeping | 14 <input type="radio"/> | 14 <input type="radio"/> | 14 <input type="radio"/> | 14 <input type="radio"/> |
| Controllership | 15 <input type="radio"/> | 15 <input type="radio"/> | 15 <input type="radio"/> | 15 <input type="radio"/> |
| Financial statement preparation | 16 <input type="radio"/> | 16 <input type="radio"/> | 16 <input type="radio"/> | 16 <input type="radio"/> |
| Other (please specify) <small>C0574</small> <input style="width: 150px; height: 15px;" type="text"/> | 17 <input type="radio"/> | 17 <input type="radio"/> | 17 <input type="radio"/> | 17 <input type="radio"/> |
| Financial Advice | | | | |
| Tax Planning | 18 <input type="radio"/> | 18 <input type="radio"/> | 18 <input type="radio"/> | 18 <input type="radio"/> |
| Financial planning or analysis | 19 <input type="radio"/> | 19 <input type="radio"/> | 19 <input type="radio"/> | 19 <input type="radio"/> |
| Cash flow and budget analysis | 20 <input type="radio"/> | 20 <input type="radio"/> | 20 <input type="radio"/> | 20 <input type="radio"/> |
| Business valuations | 21 <input type="radio"/> | 21 <input type="radio"/> | 21 <input type="radio"/> | 21 <input type="radio"/> |
| Other (please specify) <small>C0575</small> <input style="width: 150px; height: 15px;" type="text"/> | 22 <input type="radio"/> | 22 <input type="radio"/> | 22 <input type="radio"/> | 22 <input type="radio"/> |

C. Supplementary Compliance Questions

C1. Are you aware that over the last three years the federal, provincial, and municipal governments have been implementing initiatives to reduce the cost of regulatory compliance for small businesses?

- C0576 1 Yes
3 No

C2. If you answered “yes” to question C1, please indicate whether the initiatives have helped to save your business any time and/or money?

- C0579 1 Yes
3 No

C3. If the governments’ initiatives have helped to save your business any money, please indicate the main thing that has been done with the money saved. *Please check only one box.*

- C0583 1 Hire additional employees
2 Invest in human capital (education and employee training)
3 Invest in nonhuman capital (purchase or develop structures, machines, and /or equipment)
4 Increase employee compensation (wages, bonuses, and/or benefits)
5 Pay off debt
6 Lower prices
7 Keep as profit
8 Other

C4. Compared to 3 years ago, have the individual claims/forms become easier to understand and fill-out, *more difficult* to understand and fill-out, or *stayed the same*? *Please check one box per row. Leave the row blank if you were not required to comply with the regulation.*

| | | More difficult | Easier | Stayed the same | Not sure |
|---|-------|-------------------------|-------------------------|-------------------------|-------------------------|
| Payroll remittances | C0588 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| T4 summary/individual T4 slip (incl. Québec RLZ-1 & RL forms) | C0589 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Record of employment (ROE) | C0590 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Workers’ compensation remittances | C0591 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Workers’ compensation claims | C0592 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Federal/provincial business income tax filing | C0593 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Federal/Provincial sales taxes (GST/PST or HST) | C0594 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Corporate tax installments | C0595 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Corporate registration | C0596 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Mandatory Statistics Canada surveys | C0597 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Municipal operating licences and permits | C0598 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Provincial operating licences and permits | C0599 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |

C5. What would you **most** like to see improved about each of the following regulations? *Please check one box per row. Leave the row blank if you were not required to comply with the regulation.*

| | | Fewer reporting requests | Simplified claims / forms | Improved methods of electronic filing | The regulation is fine the way it is |
|--|-------|--------------------------|---------------------------|---------------------------------------|--------------------------------------|
| Payroll remittances | C0600 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| T4 summary/individual T4 slips (incl. Québec RLZ-1 & RL forms) | C0601 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Record of employment (ROE) | C0602 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Workers' compensation remittances | C0603 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Workers' compensation claims | C0604 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Federal/provincial business income tax filing | C0605 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Federal/Provincial sales taxes (GST/PST or HST) | C0606 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Corporate tax installments | C0607 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Corporate registration | C0608 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Mandatory Statistics Canada surveys | C0609 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Municipal operating licences and permits | C0610 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |
| Provincial operating licences and permits | C0611 | 1 <input type="radio"/> | 2 <input type="radio"/> | 3 <input type="radio"/> | 4 <input type="radio"/> |

THANK YOU FOR YOUR ASSISTANCE
Please return the questionnaire in the accompanying self addressed pre-paid envelope within 14 days of receipt.