Digital Adoption: The Need for Truly Inclusive e-Government Services

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Abstract - Public sector digital first service policies are adding complexity to the provision of inclusive services for everyone. Understanding and incorporating the different views of users, including assistance-seeking behaviours form the basis for truly inclusive organisations. This research aims to understand assistance seeking behaviours, through testing a conceptual framework on a case study of the Australian Taxation Office. Through a survey conducted on individuals seeking assistance through the call centre, these individuals highlighted why they chose paper for their annual tax returns. In most instances preference, willingness and ability were stated. A quasi-Randomised Control Trial demonstrated how providing additional information indicating benefits of lodging tax through digital services to paper seekers was strongly associated with increased use of digital channels. This research highlights the importance of understanding individuals’ assistance-seeking behaviours, as well as the non-digital lodging population. Further research is underway to understand the impacts of assistance-seeking generally, and the broader conceptual framework referenced within this paper.

Keywords: Digital Inclusiveness, Assistance Seeking, Public Sector Digital Adoption

1 Introduction

The transition to digital first services within the public sector has significantly impacted the manner in which organisational inclusiveness is viewed and measured. The public sector experiences organisational inclusiveness differently, comparative to that of the private sector, especially when viewing digital inclusiveness. Whereby, inclusive public sector organisations are those that consider the public, who are the users of the services provided, as well as their employees. Therefore, this paper argues that to be truly inclusive, public sector organisations should provide services that meet the needs and expectations of multiple stakeholders, with particular attention given to the public as the key stakeholders: the users. Public sector organisations have been impacted by increased visibility and expectations as a result of enhanced digital and social awareness [1]. In conjunction with ongoing external influences from private sector comparisons, technological improvements and reduced costs of digital products and services [1-2], the impacts of digital first policy requirements are affecting ongoing service provision for the Australian Tax Office (ATO) [1-2].

Enhanced understanding of the users for specific public sector digital services has become increasingly important in Australia, with changes to public service provision from in-person/call centre to digital. This research seeks to understand who the users are, why the user required assistance, and the outcome post assistance, and to provide recommendations for self-service assistance options. This research will be based on a case study of the ATO. A gap was identified within the literature and internal research between what was known about mandatory digital service users and non-users. Whereby, current research ignores a multitude of factors impacting adoption, failing to identify barriers to adoption within the mandatory environment, and how and why digital service impacts long-term adoption and when and why users do seek assistance.

The implementation of the Australian Digital Continuity Policy 2020 pushed services to digital first platforms for each public sector service [3], impacting service providers and users. This research defines mandatory service users as “individuals who meet certain characteristics, this includes earning income in Australia, and must by law submit an annual income tax return to the ATO”. Digital adoption research does not explore the concept of mandatory service users, along with the impacts of digital first policies on users who must engage with digital services to comply with legislative requirements [4-7]. Techniques used to analyse this should be adaptive and holistic in nature, to assist in understanding inclusive digital services and the factors that promote or block digital usage. This research seeks to understand the digital assistance-seeking behaviours and outcomes post assistance, based on testing a conceptual model previously developed by an environmental and ecosystem analysis (as illustrated in Figure 1).

2 Literature Review

Inclusion is broadly defined as utilising individual differences to benefit an organisation or community [8]. Inclusion links strongly to equal participation opportunities, which are based on awareness, acceptance, respect and understanding [8-9]. Inclusive organisations are commonly
identified as those that encourage everyone to participate, regardless of characteristics, backgrounds and ways of thinking [8:9]. Therefore, inclusive organisations ensure that everyone feels valued, listened to and respected, irrelevant of differences [9]. All organisations should recognise this; however public sector organisations require more comprehensive understanding outside of the organisation’s walls. It is important to consider all stakeholders (internal and external), but especially external stakeholders who should be understood based on their impact on the organisation [10]. It is vital to address stakeholders; however, it is insufficient to only prioritise internal stakeholders (who are often the employees that serve the organisation). Organisations that incorporate external stakeholders into their planning often provide better services to meet the needs of the users (especially in the public sector) [10]. Creating inclusive public sector services is a complex process, especially with the transition to digital platforms. Therefore, this paper further argues for inclusive e-government systems that cater for all stakeholders. Multiple components within a digital ecosystem will be discussed in this paper, to assist in understanding digital inclusiveness as a more complex issue.

To achieve equal access between the different public services and social groups, simply addressing the practical concerns, as has been done in previous research, does not address the variety of environmental factors for building inclusive services. Tailored community engagement is required to not marginalise or negatively impact users; to achieve this providing basic community access is insufficient, especially as society is not homogeneous. Research indicates that when people fall behind the majority of the community using digital platforms, many social and economic issues can be amplified and increase their issues of exclusion. Actively engaging in co-design efforts and viewing users as more than service targets is especially relevant for public sector organisations to ensure they see the community members as agents. This will promote “inclusion”. The aim of this research is to understand and identify individuals within the community who may be disengaged. Particularly, users that as a result of a lack of understanding of e-government and other digital systems may disconnect and highlights the critical need for research to understand why and when users may seek assistance.

Digital inclusiveness is defined as accessing information and communications technology, resulting in social and economic benefits for the user, based on having basic digital skills, connectivity and accessibility [11:12]. Furthermore, digital skills incorporate the capacity to utilise technology to connect to the services (computer and internet), having access to connect to the internet (the infrastructure), and user-friendly digital services for assisting accessibility to the services [11]. Addressing the digital divide is an important part of digital inclusiveness in public sector services, defined as the gap between groups or individuals with limited access to digital services and information, compared to those who have access [11]. Digital services and information not being completely inclusive only magnifies the need to build inclusive digital services. This is becoming increasingly difficult for public sector services to overcome with the change to digital first platforms, limiting access to those who have the capacity to connect, access and utilise the technologies required to access the services.

Shifting to digital services assists in building a new e-government model which is simpler, efficient, transparent, inclusive and user-friendly [13]. Therefore, public sector e-services should be delivered to users to improve internal government culture and the efficiency of public sector organisations [13]. Research demonstrates numerous positive outcomes resulting in the transition to digital services, including improvement in services, efficiency and evasion detection techniques [13:14]. Public service sectors should view inclusiveness as multidimensional and ensure that services go beyond just a basic provision. Public service sectors should view inclusiveness as multidimensional and ensure that services go beyond just a basic provision. This could be achieved through building closer relationships between the organisation and the users [13:14]. Evidence-based research needs to be undertaken for co-design and for incorporating the key social elements within the public sector to create effective e-government systems that enable truly digital adoption. The creation of these systems requires rethinking the manner in which users are understood and services are built [13:14]. To achieve this, inclusion should be viewed as multidimensional and incorporate an environmental and stakeholder analysis. For the purpose of this research, environmental analysis involves understanding the variety of elements within a users’ digital ecosystem and their environments. This is vital to create highly effective services, while fully understanding the potential barriers of use, and for providing critical assistance in areas needing closer attention.

3 Conceptual Framework

This paper tests the Digital Ecosystem quadrant of the conceptual framework proposed in Figure 1. The purpose of this framework is to build a client-centric approach to research, and implement policy going forward. The client-centric
approach is based on ensuring that the services are based around the requirements, wants and barriers of the different users’ services. A client-centric approach is expected to provide different ongoing recommendations to encourage self-service and proactive assistance options to users and to also help them to understand the non-digital options.

As per Figure 1, there are four elements that capture the system including the Environment, Digital Ecosystem, Mandatory Services and Public sector. This conceptual framework was created through the analysis of numerous literature sources to understand different ecosystems (including digital ecosystems literature). An environmental scan was also conducted to understand the different factors specific to the public sector. The important factors were identified through the application of numerous stakeholder analysis techniques used to validate the different influences on stakeholders within the public sector (including service users, employees, designers and policymakers) [15]. The four elements encapsulated within the framework capture the public sector system and are being used to build a testable model. These elements include: The Environment (interactions with other people and entities), Digital Ecosystem (incorporating how digital products are accessed and factors influencing use), Mandatory Services (includes how individuals interact with services that have mandatory interaction requirements) and Public Sector (includes the elements that make the services mandatory (e.g., policy)).

This research bases organisational inclusiveness on the shift to digital first policy provision, demonstrating how organisational inclusiveness in the public sector differs to that of the private sector (linking back to Figure 1). Where the services provided by the organisation often have mandatory components, within the digital ecosystem there are assistance options available to those who require them. Finally, the environment quadrant highlights the multiple different external factors which have an impact on or are impacted by the user.

This paper addresses the Digital Ecosystem quadrant, specifically understanding the supports and human capital components; this research aims to understand the different assistance-seeking behaviours and outcomes within the ATO during tax time. The overarching aim is to understand the individuals utilising digital services and the assistance the users require. Furthermore, it seeks to understand the assistance required by different users, especially the impact of the assistance provided on the post assistance-seeking outcome (e.g., post call, did they lodge their return? If so, how?). For digital services to be truly inclusive, the public sector entity needs to ensure that they are well equipped to deal with the needs of the users, from basic systems access issues all the way to non-willingness to utilise and participate in digital services offerings.

4 Methodology

This study originated from the motivation to understand digital adoption barriers in the public sector. From observations and a clear perception of a lack of “inclusiveness” in current mandatory systems, a comprehensive literature review and an environmental ecosystems analysis provided the rationale for the proposed conceptual model: A Digital Ecosystem Quadrant (see Figure 1).

The adoption of a case study method was applied to this research to understand the issues affecting digital adoption within the Australian Public Sector Environment. The ATO was selected for a number of reasons, but especially because it is at the forefront of public sector service provision (e.g., it was the first organisation to adopt the Australian Government’s digital first policy). The ATO was also selected due to the manner in which data is collected and the ongoing and mandatory interaction requirements. Research highlights that the purpose of undertaking a case study is to explore and understand the uniqueness of a single case, while also understanding how findings from one specific case could impact other similar entities facing similar issues [16:17]. Furthermore, the use of a single case study provides an opportunity to explore the complex issues around digital adoption to a greater extent than would otherwise be the case.

The primary aim of utilising a case study is to understand the distinctiveness of the specific entity and users involved, and then later to understand the similarities to other entities and users. The focus of the case study is to determine specific issues and opportunities, rather than the general issues within the areas [16:17].

This research utilised a mixed methods approach (qualitative and quantitative). Appropriate for an ATO case study, an integration of interpretative, exploratory data analysis and hypothesis testing based on experimental design principles was applied to obtain an understanding of the key barriers to digital adoption and how they could be overcome.

The research started with a qualitative method to explore and understand the different meanings individuals or groups ascribe to a problem [18]. The approach used within this research was inductive, which is a process involving a search for patterns within observations, which develop into explanations or theories, which then become a series of hypotheses [19:20]. By utilising both a mixed methods and inductive approach, the research questions emerged gradually and numerous different analysis techniques were applied to ensure that the research identified particular themes. In 2017 a pilot study was conducted to validate the research questions previously formulated; inform the feasibility, research design, and assessment of specific research questions; and to identify potential problems with undertaking a larger and more informative study [15]. The pilot data and analysis provided a number of research propositions that were tested in the larger study that was undertaken in June 2018.

In addition to qualitative techniques, the 2018 study also had a strong focus on quantitative data collection with both experimental and survey conditions in place. The quantitative approach was used for testing objective theories, by examining the relationships among variables [17].
This study collected client data during a 4-week period at the beginning of Tax Time 2018. A survey form, consisting of both quantitative and qualitative questions, was used to explore different facets and characteristics of a sample of callers (n = 3,990). The survey form was provided to 11 call centre operatives who populated the fields outlining the reasons for calls and demographics of callers, to understand why people sought assistance. Once collected, the data was anonymised and grouped into logical categories to support the analysis and further breakdown the data (e.g., age and occupation groups). Basic descriptive statistics (such as the mean, median, standard deviation, proportions and percentages) were used to identify and understand important features of the sample population. To further understand the different issues facing users, a thematic analysis was completed using the qualitative data obtained.

The study findings are addressed through answering four specific research questions:

1. What is the impact of the end of call emotional state on lodgement outcomes? The survey form provided a number of tick boxes that operatives marked when individuals stated their emotion at the end of the call. These included confused, embarrassed, satisfied, upset. The operatives were only required to fill in the emotions component when the emotion was stated clearly and specifically by the caller (e.g., “I am confused”).

2. At what stage of lodgement is assistance sought and what impact does this have on their lodgement outcomes. Each caller’s reason for calling and requiring assistance was recorded. These reasons were then categorised by where they fit within the lodgement cycle. Further analysis was conducted one month post call and two months post call, to understand the post assistance-seeking outcomes. These outcomes were either lodged or not lodged. When lodgement occurred, the means employed to complete lodgement was recorded. Text mining and topic mining analysis techniques were applied to understand the different themes within the responses. Consistently tracing post call data could be used by the ATO to determine whether follow up could be appropriate. Topic modelling, using the Latent Dirichlet Allocation (LDA) and Natural Language Toolkit (NLTK) packages in Python, identified different themes within the responses, defined as repeating patterns of continuously occurring terms [21:22].

Topic modelling is a statistical technique for identifying topics within a text and to derive hidden patterns within the text, through an unsupervised approach to find and observe the clusters of words in the texts explored. LDA is a common modelling technique used to classify text within documents to build a model outlining themes [21:22]. Further analysis will be completed at a later date to understand the different characteristics of the individuals and their different post assistance-seeking outcomes.

3. Why were paper lodgement forms sought? To determine why individuals sought paper forms, analysis of their answers was undertaken using text mining (word frequency) and (topic mining) thematic analysis techniques. During calls, clients were asked about why they requested the paper forms. These answers were recorded and through the application of the same analysis techniques outlined in research question 2, key themes were identified.

4. What was the impact of encouraging the use of digital options to potential paper lodgers on digital adoption? The final question was posed to explore the outcome of encouragement of a digital option to requesters of paper forms. This question was investigated through a quasi-randomised control trial (RCT) design. This is different to a regular RCT, where the sample sizes are predefined prior to conducting the trial, and the individuals involved are randomly allocated into the control and treatment groups [23]. In this study, only the number of call centre operators were assigned to the treatment group (11 operators). The number and nature of calls within the 4-week period, for both treatment and control groups were random (e.g., the number of calls requesting paper forms was random). Due to random allocation in both groups, this trial is deemed to be equivalent to an RCT, however due to the lack of control of sample sizes it is being labelled as a quasi-RCT [23]. An examination of the key caller characteristics (including age, gender, occupation, income and percentage of returns lodged), was conducted to ensure that the groups were similar. All 11 operators recruited to the 4-week study were asked to actively encourage paper form requestors (N=248) to consider a digital option. The control is all other call centre operators where digital adoption was not actively encouraged to paper form requestors (N=2,594). The intervention was the “active encouragement” group. The aim of the randomised control study was to determine whether a prompt would encourage the individual to shift to digital lodgement channels or a tax agent. To determine the level of affect, individuals who contacted the call centre seeking paper returns were only included in both the control and treatment populations if they had lodged via paper in the two years prior. Analysis was also undertaken to understand the differences and similarities between the treatment and control groups.

5 Results

This research determined that seeking assistance when interacting with public sector services is common. Furthermore, it identified that when assistance is sought, the expectation is that the issue will be resolved, and in situations when it is not there are issues for long-term use. Assistance-seeking is defined within this research as “help sought by individuals in situations when they are experiencing difficulty completing their mandatory obligations”, while post assistance-seeking outcomes are defined within this research as “the result of the individual seeking assistance, specifically how an individual completes their mandatory obligation”. After analysing the outcomes post assistance-seeking when emotion was indicated by the caller. An association was found between the post assistance seeking outcome, how they felt at
the end of their call. Firstly, the analysis highlighted the importance of leaving a caller satisfied post call (67% (N=2,520) lodged two months post call, 79.2% (N=1,996) digitally lodged their return). In comparison, of those callers who indicated being confused at the end of the call, 40.6% (N=32) had not lodged two months post call, and of those who had lodged, 29% (N=13) had done so through a tax agent. Furthermore, of those callers who indicated feeling upset post call (in most cases related to a debt), 35% (N=35) had not lodged two months post call, and of those who had lodged, 38.70% (N=31) did so through a tax agent. This finding highlights the importance of ensuring an individual is satisfied with the assistance provided post-aid, as it seems that giving them greater assurance that they are completing their lodgement correctly results in a greater number of individuals doing so. Therefore, understanding the emotional state at the end of the call will assist the ATO in understanding how well they are providing assistance. For example, if individuals are confused or struggling with the process, then the ATO can provide additional assistance or follow-up to reduce confusion and increase digital adoption.

Tax lodgement can be broken down into three key stages: pre-lodgement, during lodgement and post lodgement. Individuals also sought assistance unrelated to the lodgement process. This research determined that assistance sought at different stages of the lodgement process yielded different outcomes. Firstly, 73.2% (N=2,920) of queries were about pre-lodgement issues, and 72.6% (N=2,120) of individuals with these questions lodged two months post assistance-seeking. Secondly, 7.5% (N=300) of queries involved issues during lodgement, and 88.9% (N=267) of these individuals lodged two months post assistance-seeking. Thirdly, 13.4% (N=537) individuals called with post lodgement queries, and 76.5% (N=411) of these lodged two months post assistance-seeking. Interestingly, in 23.5% of cases individuals were seeking assistance on their post lodgement outcomes, before they lodged their income tax return, in many cases they were not comfortable with the outcome of their lodgement (e.g., debt). Finally, 5.8% (N=233) were other questions outside of specific lodgement issues (e.g., Superannuation, Deceased Estates, Withholding variations, etc.). The results indicate that the individuals who had issues occurring during lodgement had the highest lodgment percentage – 88.7%, 10% higher than pre and post lodgement questions. In most cases this was due to obtaining assistance at the point of the information was being inputted into the system. The increased lodgment rate is expected since they were in the process of lodgement. The other groups (pre and post lodgement) have similar percentages, 72.6%, and 76.5% respectively, and some may be yet to start their lodgements. The theoretical and practical implication of this finding is that, to truly enable “inclusiveness”, the ATO need to scan the environment for accessibility and feasibility of use and adoption of digital technology. Furthermore, research is underway to understand the different characteristics of the individuals who seek assistance from the ATO, so as to better understand and focus on individuals who may require similar assistance and whether proactive services may be feasible in these circumstances. From the evidence provided above, the following proposition emerged.

**Proposition 1.** Users are more likely to adopt strong digital capabilities if they receive assistance at the right time.

Proposition 1 will be tested further to determine whether it is possible to understand who are seeking assistance, the factors causing assistance-seeking, and why they seek assistance through the means of a call. Furthermore, understanding the post assistance seeking-outcomes will be important for determining whether or not users who feel that the assistance was sufficient are more likely to feel comfortable completing their mandatory obligations.

A thorough text mining analysis highlighted the most common themes around reasons for lodging paper forms. The most common theme was lack of access, such as limited computer skills, limited computer and/or internet access (38.33%, N=95). Of these individuals, 60% (N=57) were aged 65+. Personal preference was the second most common theme (29.16%, N=73), with these users indicating an unwillingness to alter their lodgement pattern, where 60% (N=43) of individuals in this category were aged 65+. The other themes were lodging old returns (5.8%, N=14), and other reasons (tax agents, business use and internationals) (26.6%, N=66). The theoretical and practical implication of this finding is that, to truly enable “inclusiveness”, the ATO need to scan the environment for accessibility and feasibility of use and adoption of digital technology. Furthermore, research is underway to understand the different characteristics of the individuals who seek assistance from the ATO, so as to better understand and focus on individuals who may require similar assistance and whether proactive services may be feasible in these circumstances. From the evidence provided above, the following proposition emerged.

**Proposition 2.** The greater the user’s reliance on paper systems in general, the less willing they are to alter their lodgement platform. There are no electronic incentives for digital adoption. The quasi-RCT was undertaken over the first four weeks of the 2018 Tax Time, to assess if active encouragement could improve digital adoption. The treatment consisted of 248 paper lodge requests compared to the control group with 2,594 paper lodge requests. Table 1 through to Table 5 compares key characteristics for the treatment and control groups: lodgement rates, age, occupation codes, gender distribution and amount of reported income. These tables highlight similarities across the populations, which validates the use of the quasi-RCT methodology.

| Table 1 Lodgement Rate distribution by Treatment (T) and Control (C) Group |
|-----------------|-----------------|
|                | Lodged | Not Lodged |
| T               | 60.9%   | 39.1%      |
| C               | 62%     | 38%        |

| Table 2 Age group distribution by Treatment (T) and Control (C) Group |
|-----------------|-----------------|
|                | U18  | 18-29 | 30-49 | 50-64 | 65+  | Not stated |
| T               | 2%   | 19.8% | 33.1% | 14.1% | 28.8%| 2.2%      |

Table 2 Age group distribution by Treatment (T) and Control (C) Group
The results for proposition 3 (as displayed in Table 6) demonstrate the impact of incorporating information highlighting the availability of online services. Although the sample size in the treatment group was not particularly large, this study is the starting point to ongoing research to support the implementation of information encouraging non-digital lodgers to move to digital platforms.

6 Future Research

As this research forms part of a PhD, additional data analysis and modelling will be undertaken to address the other quadrants of the conceptual model. The next step is to understand the entire tax paying population, exploring the different facets of assistance-seeking including understanding assistance seeking within Tax pop ups (in shopping centres), social media requests for assistance or complaints, and generic complaints mechanisms. Understanding this data will provide greater understanding of the different users and the issues they face, and highlight different insights that could become solutions. Future research is required to test the themes arising from the qualitative data. This research also has potential policy implications moving forward. Specifically, understanding how and why individuals seek assistance and when proactive solutions could yield better outcomes. Furthermore, the use of information to encourage individuals to shift from paper tax returns to digital forms, was shown to be affective in this case and should be explored in future research. Further research should be undertaken to test the types of information that provide the best outcomes.

7 References


Individuals in the treatment group were asked why they sought a paper return and were then provided with information highlighting the digital service availability, faster turn around and ease of use. Table 6 highlights the results for the quasi RCT where information of digital options was provided to the treatment group. A significantly large difference is evident between the treatment and control groups. A 17% change was observed. Of those individuals in the treatment group who in the previous year had lodged via paper, 17% eventually lodged online. In the control group, of individuals who sought assistance and were not provided the information, 5% eventually lodged online. An additional 24% in the treatment group shifted from paper lodgments to seeking a taxagent to lodge on their behalf, compared to 4% in the control group. A Chi-square test was used to statistically assess (paper versus non-paper used when lodged) how likely we would expect these differences between the treatment and control groups if the treatment had no effect. The P<0.027 value for the test indicated a statistically significant relationship between the encouragement to use digital services and the use of digital service use. This prompted a third proposition.

**Proposition 3.** The greater the personalised communication and the more the message of “inclusiveness” is delivered, the greater users’ willingness to become truly digital adopters.

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<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>N/S</th>
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<tbody>
<tr>
<td>T</td>
<td>2.0%</td>
<td>4.8%</td>
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<td>2.4%</td>
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<tr>
<td>C</td>
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<td>3.7%</td>
<td>5.0%</td>
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<td>3.0%</td>
<td>4.0%</td>
<td>71.8%</td>
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</tbody>
</table>

Table 3 Occupation code (1 digit level) distribution by Treatment (T) and Control (C) Group

<table>
<thead>
<tr>
<th>Female</th>
<th>Male</th>
<th>Not Stated</th>
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<tbody>
<tr>
<td>T</td>
<td>50.4%</td>
<td>46.4%</td>
</tr>
<tr>
<td>C</td>
<td>48.5%</td>
<td>47%</td>
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</table>

Table 4 Gender distribution by Treatment (T) and Control (C)

<table>
<thead>
<tr>
<th>Income</th>
<th>Treatment (T)</th>
<th>Control (C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$&lt;18,200</td>
<td>28.2%</td>
<td>26.9%</td>
</tr>
<tr>
<td>$18,201-$90,000</td>
<td>40.3%</td>
<td>37.8%</td>
</tr>
<tr>
<td>$&gt;90,000</td>
<td>2.5%</td>
<td>5.5%</td>
</tr>
<tr>
<td>Not lodged</td>
<td>29%</td>
<td>29.8%</td>
</tr>
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</table>

Table 5 Income distribution by Treatment and Control group

<table>
<thead>
<tr>
<th>Lodgement Channel</th>
<th>Treatment (T)</th>
<th>Control (C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper lodgement</td>
<td>58.6%</td>
<td>90.6%</td>
</tr>
<tr>
<td>Tax agent lodgement</td>
<td>24.1%</td>
<td>5.4%</td>
</tr>
<tr>
<td>Digital lodgement</td>
<td>17.3%</td>
<td>4%</td>
</tr>
</tbody>
</table>

Table 6 Lodgement channel by Treatment (T) and Control (C)


Simons H 2009, Case Study Research in Practice, Sage Publications LA.


