

Report to the Federal Parliament

Help with Filling out the Personal Income Tax Return



In its report to the Federal Parliament, the Court of Audit examines the customer care approach of the Finance Department as part of the assistance it provides to taxpayers to fill out their personal income tax return. The Finance Department has developed a significant number of service channels that are very useful for taxpayers but also generate problems. In order to improve the accessibility of its services, the Court recommends that the Finance Department should identify and analyse accurately the reasons why taxpayers contact them.

The Court of Audit has investigated into the customer care approach of the Finance Department as part of the assistance it provides to taxpayers to fill out their personal income tax return. Due to the increasingly complex legislation, completing the tax return is a particularly challenging task, even if many taxpayers only need to take into account a very limited number of codes.

The taxpayer has different options for filing his tax return: on paper, using the online Tax-On-Web application or approving a proposal for a simplified tax return.

The Court of Audit has noted that the Finance Department is paying more and more attention to the relationship with the taxpayers. In order to help them fill out their personal income tax return, it has developed multiple channels of services. The implementation of the simplified tax return proposal, the improved Tax-On-Web application for citizens as well as the face-to-face, telephone or email assistance provided to taxpayers turn out to be very useful.

Main support channels for taxpayers

Proposal for a simplified tax return

Since 2011, the Finance Department has been submitting simplified tax return proposals to some taxpayers, mainly pensioners, recipients of social allowances or low-income earners. These proposals are pre-completed forms based on the information available within the Finance Department. If the taxpayer fails to respond to the submitted proposal, she/he shall be considered to have accepted it. The number of simplified proposals sent by the Finance Department has risen significantly in recent years.

The Court of Audit recommends keeping up efforts to increase the number of simplified tax return proposals (31.6% for the fiscal year 2016). Another recommendation would be to ensure further clarification of the simplified proposals. Many taxpayers who had received a

simplified proposal have lined up at the Finance Department to get help with filling out their tax return.

Tax-On-Web application for citizens

Since 2010, the number of tax returns filed via the Tax-On-Web application (22.6% for the taxation year 2016) has also risen thanks to the significant progress made by the Finance Department (many codes are now pre-completed, data errors and omissions are displayed and wizards are being developed).

The Court of Audit recommends continuing to facilitate the online completion of tax returns via the online Tax-On-Web application for citizens.

Contact Centre of the Finance Department

Should taxpayers have questions related to the personal income tax return, they can call the Contact Centre of the Finance Department.

As regards the number of telephone calls from taxpayers during the filing period, the ratio of answered and incoming calls amounted to 73% in 2016 and 74% in 2017. During the peak activity in 2017, only 35.7% of calls were answered (i.e. picked up by civil servants of the Finance Department) in less than 40 seconds. The maximum waiting time can be very long: up to approximately 46 minutes in June 2017 and 51 minutes in July 2017. These data show that the level of access to the Contact Centre could be improved. The Court of Audit recommends that an adaptation of the telephone access schedules (of currently 9 hours per day) be studied by the Finance Department. The extension of the daily schedules by one hour during a week in the peak filing period appears to be insufficient. Telephone access outside office hours, on Saturday morning for instance, might be useful.

As far as the messages (contact forms, electronic and postal mails) sent by taxpayers are concerned, there is a good follow-up of those that can be processed internally by the Contact Centre. The same cannot be said for messages that require the intervention of the government departments, which then act as the back office of the Contact Centre. These departments set their own performance indicators. For example, the General Administration of Taxation emphasizes that all questions transmitted to it by the Contact Centre should be answered within four months. The Court of Audit considers that this time limit is too long.

The Court of Audit has also noted that the Contact Centre has been understaffed for several years.

Face-to-face assistance

A face-to-face assistance can be provided to taxpayers in the agencies of the General Administration of Taxation, the city halls or the shopping centres. However, its monitoring is insufficient. There are no exhaustive data on the number of face-to-face contacts and the waiting time. Moreover, qualitative data on the reasons for the contacts with the taxpayers are lacking. Yet, such data would allow the Finance Department to determine if some contacts could not be replaced by more didactic support through another channel like video.

Furthermore, available data show that the average waiting time is rather uneven. In June 2017, it was quite short in Antwerp and Leuven (25 minutes maximum), but exceeded two hours in Mons, Ghent and Brussels (agency of the rue des Palais). These averages are a low

estimate of the waiting time, since they do not take into account the time spent waiting outside tax offices.

The Court of Audit urges the Finance Department to examine the possibility of temporarily using staff from its other sections in order to improve the performance of buildings where most taxpayers usually come for help in the tax return filing period.

Information for users

For ensuring a smooth taxation process, the Finance Department must provide any information that might help users to understand this process, adhere to it and collaborate.

The Court of Audit is of the opinion that an exhaustive summary (i.e. for each article of the Income Tax Code 1992) should be available in any form and updated so as to enhance the clarity of communication for taxpayers and experts. The fact that the public still has access to an administrative commentary on the Income Tax Code via the database Fisconetplus, some parts of which are now completely out of date, is in this respect unsatisfactory. In addition, the legibility of tax information as well as of the personal income tax return and its supporting documents can still be much improved.

Steering approach of the assistance provided to taxpayers

An integrated customer care approach requires analysing and taking into account the needs of the different types of users, reviewing their satisfaction and assessing the service delivery so that it can be adapted if necessary.

The Court of Audit recommends that users and organisations representing users be more involved in the development of service channels. It also advocates an improved and strengthened assessment of their satisfaction with their interaction with the tax authorities.

Furthermore, the service delivery should be subject to a normative framework. Current standards are scattered across multiple documents and may in-depth be not very compatible. In the interests of simplification and harmonisation, regulatory standards of good management should be laid down as regards the customer care approach of the federal government departments. Once these standards have been established, the Finance Department should complement them with data resulting from its own interactions with users. It should have a section in charge of defining a user-centric policy and coordinating it.

Response of the Finance Department and of the Minister

The Finance Department announces a number of ongoing and future improvements: reform of the Contact Centre; “mystery calling” exercises involving fictitious users to evaluate the accessibility to the telephone service, the quality of the responses received and the attitude of the operators; development of more efficient ticketing tools in the buildings of the Finance Department; implementation of a continuous assessment procedure for the services provided to customers. In his response, the Minister did not add anything to the conclusions and recommendations regarding the political planning.

The report *Help with Filling out the Personal Income Tax Return* is available (in French and Dutch) on the Court's website (www.courtfaudit.be).