Appendix A: Logical Framework for The Meeting Place Tobermory

Goal 1: To improve access to tax and benefits system among low-income people in North Bruce Peninsula and improve quality of life by ensuring individuals have access to benefits available once a tax return is made.[1]
Goal 2: To develop a methodology for calculating the dollar value of CVITP that will be adopted by CVITP partners across Grey Bruce.

Situation	Input	Activities	Audience	Outputs	Outcomes

People living in low-income communities lack the necessary resources to complete their annual tax-returns. Paying a fee at a private tax clinic presents a barrier to filing a tax return. This affects their quality of life by limiting the access to benefits system and social services	• Community Outreach Coordinator from the Meeting Place
	• Community Coordinator/Volunteer
	• Coordinator from Bruce Grey Poverty Task Force
	• The Meeting Place Tobermory space (in-kind)
	• Canada Revenue Agency (CRA) training, resources, and funding:
	  ◦ Community volunteer trained by CRA
	  ◦ Materials to promote the Community Volunteer Income Tax Program (CVITP)
	  ◦ Supplies (computers,
		• Develop tracking sheet for calculating dollar value of benefits and returns
		• Develop telephone survey
		• Book clients appointments with volunteer
		• Volunteer training
		• Promotion via websites, social media, and flyers
		• Referrals to program made by partners/community
			Primary audience:
			People with a low-income and simple tax situation living within The Meeting Place Tobermory region (North Bruce Peninsula)
			
			Income & Employment Security Working Group will use the dollar value to highlight publically the value of the program across Grey Bruce.
			
			CVITP Partners across Grey Bruce will be provided with a methodology to calculate annual dollar value.
				• Number of locations
				• Number of individuals served
				• Number of individuals returns completed
				• Number of volunteers
				• Number of volunteer hours
					Short-term:
					• Increased awareness among people with low-income about the program and clinics that assist with tax returns
					• Reduced barriers to filing income taxes
					• Improved access to income tax benefits
					• Clients are satisfied with the service
					
					Medium-term:
					• Increased number of taxes being filed among people living in low-income situations
					• Reduced barriers to accessing other services requiring a tax return (e.g. social services and benefits system)
					
					Long-term:
					• Improved quality of life for people living in low-income situations

[1] This Logic Model has been adapted from the Measurement Tools developed by Crystal Ferguson, University of Waterloo, 7 December 2020 with permission for our Case Study.

<table>
<tr><td></td><td>printers, phone, paper, ink, etc.)</td><td></td><td></td><td></td><td></td></tr>
<tr><th colspan="3">Assumptions</th><th colspan="3">External Risk Factors</th></tr>
<tr><td colspan="3">• People living in low-income situations have interest in the CVITP
• Volunteer is available and interested in participating in the CVITP
• Partners/community will refer people to the CVITP
• The inputs are sufficient for effective program delivery
• CVITP Partners across Grey Bruce can use the methodology to calculate dollar value or accept the use of a proxy average dollar value.</td><td colspan="3">• No volunteer is available for people living in remote areas that do not have access to the tax clinics
• People living in low-income areas may not use the CVITP as they are afraid to reveal their financial or debt situations
• People living in small, rural communities may not choose to reveal their financial or debt situations
• People living in low-income communities may not have access to promotional resources (lack of internet and transportation)
• CRA overpayment/repayment notices may challenge people's financial management coming out of the pandemic
• People have access to transportation to access The Meeting Place Tobermory</td></tr>
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Appendix B – CVITP Impact Case Study - Evaluation Matrix

Evaluation Questions	Sub-questions	Indicators	Data Sources	Collection Methods	Analysis Procedures
What is the dollar value back to the community from filing through CVITP?	○ *What methodology can be used to calculate dollar value?* ○ *What can be easily replicated and/or applied to other CVITP programs in Grey Bruce?* ○ *What can contribute to a Grey Bruce total dollar value returned to the community?*	• Dollar value template calculated that includes benefits and return. • Average dollar value calculated to use as a proxy average. • Dollar value for identified clients profiles calculated.	• Program records • Verified against SEGCHC calculations template.	***Program records*** • Record the benefits and returns for each client. • Review the range of income levels of clients to ensure that it does not include anomalies. • Review Living Wage economic profiles of individuals, families and couples.	• Descriptive (totals, averages and percentages) analysis using MS Excel.
How many clients are using the program each year?	○ *Is there an increase in clients annually?*	• Increased number of clients attending the tax clinics each year • Increased number of tax-refund claims within the region	• Program records • Client satisfaction/suggestion surveys	***Program records*** • Review number of clients attending the program each year ***Surveys*** • Administer and collect responses from a sample of clients through satisfaction/suggestion surveys	• Descriptive (frequencies, averages, and percentages) analysis using MS Excel. • Thematic qualitative analysis using MS Word.
How satisfied are the clients with the program and how can the program be improved?	○ *How can this program be more user friendly?*	• Percentage of clients are finding the program valuable	• Client satisfaction surveys	***Surveys*** • Administer and collect responses from a sample of clients through satisfaction/suggestion surveys	• Descriptive (frequencies, averages, and percentages) analysis using MS Excel. • Thematic qualitative analysis using MS Word.
Has the program lead to increased number of taxes being filed among people living in low-income situations?	○ *How can we reduce barriers for people living in low-income situations to access the program?*	• Increased number of people living in low-income situations filing taxes through the tax clinics • Increased awareness about the program • Increased number of tax-refund claims within the region	• Program records	***Program records*** • Review number of clients attending the program each year ***Interviews*** • Develop and conducts in-depth interviews with stakeholders/partners	• Cross-tabulation or Chi-square analysis is SPSS • Descriptive (frequencies, averages, and percentages) analysis using MS Excel. • Thematic qualitative analysis using MS Word.

Has the program lead to increased access to social services and benefits system?	○ *Is the program leading to improved quality of life?*	• Increased number of people living in low-income situations have access to social services and benefits system	• Client satisfaction surveys	***Surveys*** • Administer and collect responses from the sample of clients through satisfaction surveys	• Descriptive (frequencies, averages, and percentages) analysis using MS Excel. • Thematic qualitative analysis using MS Word