

**Volunteer Income Tax Assistance (VITA) Episodic Volunteers:
Training and Retraining**

Thomas Madison, Ph.D.
Associate Professor of Accounting
Bill Greehey School of Business, St. Mary's University
One Camino Santa Maria
San Antonio, TX 78228 USA
Tel. 210-431-4393 * FAX 210-431-2115 * E-mail: tmadison@stmarytx.edu

Stephanie G. Ward, Ph.D.
Assistant Professor of Human Resources
Bill Greehey School of Business, St. Mary's University
One Camino Santa Maria
San Antonio, TX 78228 USA
Tel. 210-436-3709 * FAX 210-431-2115 * E-mail: sward1@stmarytx.edu

Kent Royalty, LL.M.
Emil C. E. Jurica Professor of Accounting
Bill Greehey School of Business, St. Mary's University
One Camino Santa Maria
San Antonio, TX 78228 USA
Tel. 210-431-2037 * FAX 210-431-2115 * E-mail: kroyalty@stmarytx.edu

Abstract

The Volunteer Income Tax Assistance (VITA) Program is an outgrowth of congressional efforts to deliver economic assistance to low-income working taxpayers without additional funding for a bureaucratic delivery system. VITA, like many nonprofit and charitable programs, is heavily dependent on episodic volunteers. The authors discuss a study of volunteer opinions about the training required of VITA volunteer tax preparers. VITA coalitions must successfully balance the implementation of training programs that provide episodic volunteers with the necessary skills to accurately complete tax returns, but that are not so lengthy and burdensome as to discourage volunteer participation. The conclusions reached by the authors are designed to assist not only VITA coalitions, but any volunteer resource manager with training implementation that meets both episodic volunteers' needs and the organization's strategic goals.

Keywords:

income tax, episodic, volunteer, recruitment, training

The Volunteer Income Tax Assistance (VITA) Program is an outgrowth of congressional efforts to deliver economic assistance to low-income working taxpayers. Initially an

outreach program of the Internal Revenue service, the VITA program currently operates with substantial reliance on volunteer tax preparers through coalitions of charitable and non-

profit organizations. These volunteer preparers assist low-income taxpayers in completing their federal income tax returns to insure that those eligible for aid do, in fact, receive that aid. Aid comes primarily from the earned income credit which provides assistance for low-income persons who are working to raise their standard of living. The program has created substantial, positive economic impact in many urban areas having large numbers of working poor, recent immigrants, or elderly taxpayers.

The original VITA volunteers were IRS employees participating because Congress mandated a program for taxpayers who could not afford a paid preparer. Today, the typical volunteer is no longer a professional tax expert but rather a community volunteer who may or may not have prior knowledge of federal income tax regulations. The ultimate success of VITA is dependent on the numbers of volunteers willing to complete the training and successfully pass the certification exam required by the IRS as a condition for participating as a volunteer tax preparer in the VITA program. The yearly occurrence of federal income tax filing and the constant changes in tax law necessitates that VITA volunteers be recruited, trained, and then induced to actually volunteer during the two and one-half months the program operates each year.

Recent studies indicate that time is an increasingly precious commodity among potential volunteers (Merrill, 2006) and finding volunteers willing to invest substantial amounts of time is becoming ever more difficult (Franz, 2008). VITA coalitions face the rather daunting task of structuring training that ensures a high degree of accuracy for completed returns, but not requiring

training to the extent that volunteers are discouraged from participating in the program. With extremely limited resources available, reliance on episodic volunteers provides the primary means for VITA's vital mission to be accomplished.

Fortunately, for VITA coalitions, as ever pressing work and family pressures have precluded many volunteers from choosing to engage in long-term voluntary endeavors, episodic volunteering is on the rise and has emerged as a major growth trend in volunteerism (Reingold & Nesbit, 2006). VITA coalitions have thus joined the growing ranks of organizations that rely almost entirely on episodic volunteers (Handy, Brodeur, & Cnaan, 2005). While episodic volunteers serve as an invaluable resource for meeting organizational needs, by their very nature they necessitate continual recruitment, training, retraining, and retention efforts.

This study was designed to provide insight into the critical VITA success factors of volunteer recruitment, training, and retention. Analysis of volunteer feedback by VITA programs and other episodic volunteer dependent organizations can be extremely instructive not only as to the effectiveness of volunteer engagement but also in the effective performance of an organization's core work (Allen, 2006). Seeking and using volunteer feedback not only shows volunteers that their views are respected and valued, but also provides valuable firsthand impressions from those in the best position to evaluate organizational recruiting, training and retention efforts. Specifically, this study sought to explore: 1) the types of training methods experienced by VITA episodic

volunteers and the training methods they most preferred, 2) how well VITA volunteers understood tax compliance issues, and 3) how VITA training methods and training time commitments affected episodic volunteer participation.

Research Methods

Sample. The convenience sample used for the study included 2,321 volunteers who completed the 2007 VITA training program in the San Antonio, Houston, Austin (Texas), and Chicago VITA coalitions. The authors achieved a 15% response rate (357 volunteers responding.)

Instrumentation. The 26-item survey was developed with input from long-time VITA volunteers, IRS agents responsible for VITA training and oversight, organizational representatives that participate in the VITA coalitions, and a thorough literature review of current VITA volunteerism. Responses were collected via identical paper and web-based survey questionnaires.

The survey explored volunteer demographics, status and experience, training preferences, methods, effectiveness, and tax content understanding. Demographics explored included gender, age, ethnicity, education level, employment status, volunteer experience, and level of volunteer activity. Training preferences were measured on a 7-point Likert type scale (ranging from 1 = "least preferred" to 7 = "most preferred") for five different training methods. Training methods were investigated using a single item asking respondents to indicate the primary method used in their VITA training. Response choices were "primarily on the web," "primarily in the

classroom," and "about equally on the web and in the classroom." Respondents were asked their understanding of 15 different tax content areas using a 7-point Likert type scale where 1 = "did not understand well" to 7 = "understood completely." Finally, respondents were asked for their opinions about training time requirements.

Analysis. The majority of data were ordinal in nature, and sub-samples of the respondents were unequal in number. Thus, non-parametric tests were used since tests of medians and rankings do not rely on assumptions about the distribution of data (Conover, 1980).

Research Findings

Respondents (n=357) ranged in age from 18 to 80 years with the mean age of 39 years (s.d. = 15.8 years). Of the 343 respondents who identified their gender, 33% were men and 67% were female. The racial diversity of respondents was: 11.8% African-American, 8.6% Asian-American, 49.9% Anglo/Caucasian, 29.5% Hispanic/Latino, and 0.3% Other. Seventy-nine percent of respondents indicated that they had attained at least an undergraduate college degree.

Of the respondents who indicated their occupational status (n = 302), 49% were employed full-time, 19% were primarily students, 15% were part-time employed and attending school, and 13% were retired. When asked about prior volunteering experience, 58% of respondents (n = 310) stated that they were first-time VITA volunteers. Approximately 80% of those who indicated they were primarily students or worked and went to school also indicated that they were first-time volunteers.

Volunteer Training Preferences.
The first research question focused on the types of training methods used to certify VITA volunteers and whether those methods were the most preferred by volunteers. The survey questions regarding preferred training methods

were based on methods that seem to be most prevalent among VITA coalitions (Table 1). Respondents preferred to either “practice returns and then take a test” or “attend a class and then take a test in class” more than the other three methods.

Table 1
Training Preference Mean Scores of Selected VITA Volunteers in Four Urban Areas

Training Method	Practice returns and then take a test	Attend a class and then take a test in class	Attend a class and then take a web-based test	Study web-based material and then take a test on the web	Study printed material on my own and then take a test
Overall	5.65	5.54	4.80	3.80	3.44
Primarily Web	5.90	4.45	4.30	5.45	5.00
Primarily Classroom	5.63	5.70	4.77	3.61	3.26
About Equally Web and Classroom	5.68	4.73	5.10	4.73	4.38

Table 2
Training Preference Mean Scores of Selected First-time and Returning VITA Volunteers in Four Urban Areas

Volunteer Experience	Practice returns and then take a test	Attend a class and then take a test in class	Attend a class and then take a web-based test	Study web-based material and then take a test on the web	Study printed material on my own and then take a test
First-time Volunteers	6.02***	5.63***	5.04***	3.69***	3.21***
Returning Volunteers	5.17 (1)	5.41(1)	4.5**	3.98(2)	3.74(2)

*** Asymptotic significance for Wilcoxon Z scores all < .01.

(1) Wilcoxon Z scores indicate no difference in rankings.

(2) Wilcoxon Z scores indicate no difference in rankings.

** Wilcoxon Z score indicates ranking is significantly different from the rankings of (1) and (2) (asy. Sig. <.02).

Respondents' opinions about preferred training methods might have been influenced by the experience the volunteer had with the VITA program. First-time volunteers, for the most part, were trained in the classroom only. Returning volunteers may have participated in different training methods over the course of their total VITA experience. To test for this effect, training preferences were analyzed holding experience constant (Table 2). First-time volunteers reported clear

preferences about training methods. "Practice returns and then take a test" was clearly the most preferred training method with "attend a class and then take a test in class" as the second most preferred method. Returning volunteers indicated flexibility in training method preferences. However, they clearly preferred "practice returns and then take a test" or "attend a class and then take a test in class" over the other training methods.

Table 3
Mean Scores for Tax Content Understanding by Type of Training of Selected VITA Volunteers in Four Urban Areas

VITA Topic	Training on Web	Training in Classroom	Training on Web and Classroom	Overall
Filing Status Single	6.25	6.36	6.59	6.38
Filing Status Married Separate	6.25	6.12	6.39	6.15
Filing Status MFJ	6.33	6.38	6.63	6.41
Filing Status HOH	5.92	5.95*	6.37*	6.00
Children Dependency	5.92	5.79	6.10	5.83
Parent Dependency	5.55	5.50*	6.02*	5.56
Earned Income Tax Credit	5.75	5.51	5.93	5.57
Taxable versus Non-Taxable Income	5.42	5.43	5.88	5.48
Self-Employment Income	5.17	4.98*	5.66*	5.06
Dependent Care Credit	6.00	5.69*	6.17*	5.76
Child Tax Credit	6.08	5.67*	6.15*	5.74
Education Credits	5.75	5.27*	5.80*	5.36
Interest and Dividend Income	6.00	5.59*	6.38*	5.69
Itemized Deductions	5.42	4.80*	5.78*	4.94
Retirement Savings Credit	4.75	4.54*	5.51*	4.67

* Asymptotic significance for Wilcoxon Z scores all at < .05

Volunteer Training Preparedness. The second research question focused on how well volunteers understood tax content. Table 3 reports some variations in tax content understanding based on how training occurred. Statistical analysis revealed no significant differences in reported understandings between training on the web and training in the classroom, as well as no significant differences between training on the web and training about equally on the web and in the classroom.

However, those who trained about equally on the web and in the classroom reported better understanding of a number of tax content areas than did those who trained in the classroom only.

Since the results could be influenced by the volunteers' levels of experience, volunteer responses by training method were analyzed separately for first-time and returning volunteers. For first-time volunteers, the training method experienced seemed to have little impact on reported understanding of tax topics. First-time volunteers whose training was about equally on the web and in the classroom reported a greater understanding of only three of the 15 topics. For returning volunteers, results are the same as for first-time volunteers. Returning volunteers who trained about equally on the web and in the classroom also reported a greater level of understanding of three of the 15 topics.

Table 4
Mean (Median) Reasonable Training Time in Hours by Type of Volunteer of Selected VITA Volunteers in Four Urban Areas

Type of volunteer	Reasonable Time for New Volunteers	Reasonable Time for Returning Volunteers	Discourages New Volunteers	Discourages Returning Volunteers
Overall	12.3(8)**	6.8(4)**	14.5*(10)**	9.1(6)*
Primarily Student	10.0(8)	5.0(4)	11.3(8)	8.6(5)
Work and Student	10.8(9)	7.2(4)	12.4(9)	6.3(8)
Full-time Employee	11.2(8)	6.7(4)	13.0(10)	7.9(6)
Self-Employed	11.6(9)	6.7(6)	17.0(15)	9.1(8)
Choose to Not Work Outside the Home	26.4(16)	9.3(6)	32.0(16)	23.6(8)
Retired	18.9(16)	8.2(6)	22.6(16)	12.2(8)

** Tests of medians indicates at least one column median is significantly different at <.01

* Test of medians indicates at last one column median is significantly different at <.02

Volunteer Time Commitments. The issue of training time, and the design of training methods consistent with episodic volunteers' expectations about time, are important issues for many volunteer programs, and not just the VITA program. To gain a better understanding of this issue, the third research question focused on how training time commitments affected VITA volunteer participation. Most of the volunteers who responded to this survey trained primarily in the classroom or about equally on the web and in the classroom and all were expected to successfully complete an IRS certification examination on tax law and rules at the conclusion of training.

Volunteers were asked for their estimates of (1) a reasonable amount of time that first-time volunteers should be expected to train and (2) the amount of required training time that would discourage first-time volunteers. The question was repeated with respect to returning volunteers. The results are reported in Table 4.

Full and part-time students and full-time employees had considerably different estimates about reasonable training times than did those who chose to not work outside the home or were retired. Students and full-time employees thought that it was reasonable to expect new volunteers to train about 10 or 11 hours and new volunteers would be discouraged if required to train more than 11 to 13 hours. Those who chose to not work outside the home and who were retired thought that new volunteers could reasonably be expected to invest from 19 to 26 hours in training and were not discouraged until required training was between 23 and 32 hours.

The various volunteer groups believed that returning volunteers could reasonably be expected to train about seven hours, but estimates varied for the amount of time they thought would discourage returning volunteers with estimates ranging from about eight to about 24 hours.

Experience with the VITA program may have affected respondents' beliefs about reasonable and discouraging training times. First-time volunteers may have had an unreasonably high or low estimation of reasonable training times due to lack of experience with the program. Returning volunteers, who have some experience with the program, may have recognized that a great number of issues can arise at a VITA site during the tax season and judge that more training time is necessary. Training times were analyzed holding experience with VITA constant (Table 5). Surprisingly, statistical analysis revealed that the median times reported by returning volunteers for reasonable training times and for discouraging training times are all significantly lower than those reported by new volunteers.

Implications and Conclusions

The results of this study provide numerous insights into episodic volunteer training expectations for both VITA and other volunteer programs as well. The first research question investigated the training preferences of VITA volunteers. The American Taxation Association (2007) reported that IRS printed materials and the IRS web-based Link and Learn® system are the two most widely used sources of training materials.

Table 5
Reasonable and Discouraging Training Times (in Hours) by Length of VITA Experience of Selected VITA Volunteers in Four Urban Areas

Type of VITA Volunteer	Reasonable Time for New Volunteers	Reasonable Time for Returning Volunteers	Discourages New Volunteers	Discourages Returning Volunteers
First-time Volunteer	13.2(10)	7.2(5)	15.7(10)	10.2(8)
Returning Volunteer	11.7(8)	6.3(4)	13.1(8)	7.7(6)

The IRS has made a considerable investment in the development of the web-based training program, Link & Learn®, which is a web-based training tool designed for volunteer self-study, followed by classroom instruction on return preparation software. Anecdotal data indicate that the IRS “pushes” the web-based Link and Learn® training method because of its flexibility and availability and because it does not require classroom trainers. However, no studies were found that empirically examined whether the IRS’s Link and Learn® training method is the volunteers’ preferred way to be trained. Yet, in this study, VITA volunteer responses indicated a preference for training by practicing returns and/or being trained in the classroom. This is an interesting result given society’s increasing reliance on web-based applications.

At least among VITA episodic volunteers there is still a strong preference for more traditional training methods. This is an important implication not only for the IRS but for any volunteer agency to understand. Research suggests that trainees prefer for training to maintain a high degree of fidelity (Noe, 2008) meaning that the

training environment mirrors the actual work environment. While the IRS has taken a major step in this direction by providing a process-based training method which focuses on teaching the volunteer to use research materials as opposed to learning a wide range of tax rules, the study results indicate that incorporating more training emphasizing return preparation using the VITA tax preparation software would further increase training fidelity. This approach should also increase volunteer satisfaction, since it is directly aligned with the way volunteers report they preferred to be trained. When agencies critically assess training methods and provide greater alignment with volunteer preferences while still attaining their training goals, then the agency may find greater volunteer retention and work effectiveness.

Second, the data suggest that substantial thought needs to be given to the training of returning VITA volunteers. The survey results indicated that experience with the VITA program has a much greater impact on volunteers’ understanding of tax topics than any other factor. Yet, other than allowing volunteers to “test-out” for the basic certification in Link and Learn®, the

VITA training curriculum is a “one size fits all” approach. One implication of this study is that agencies should provide customized training methods that build upon experienced volunteers’ expertise rather than using a more general training process. By structuring training methods to focus on more advanced information for returning episodic volunteers, agencies can provide those volunteers with opportunities for continuous learning which can be a huge advantage in retaining experienced volunteers and achieving greater process efficiency for the agency.

Anecdotal evidence suggests that VITA coalitions actually do modify the types of training volunteers undergo in preparation for the certification exams (American Taxation Association, 2007). In some coalitions, this takes the form of teaching tax content, rules, and tax software simultaneously in the context of preparing practice returns, which is consistent with how volunteers say they prefer to be trained. The fact that coalitions modify training in order to meet volunteers’ expectations about training time reinforces the results from this study.

Lastly, the study data suggest that understanding how episodic volunteers perceive time commitments can affect how they choose to participate or not participate in volunteer opportunities. Non-profit agencies rely heavily on volunteer participation to achieve strategic goals. Much of that participation comes in the form of volunteer time. Understanding volunteer expectations about service time is critical for agencies to achieve their goals. The results of this study are somewhat surprising in that the data revealed substantial differences in episodic volunteer time expectations

compared to IRS recommendations for training times. For new volunteers, the minimum IRS estimate of training time is 16 hours plus software training, yet full or part-time students and full-time employees, who comprised approximately 83% of the VITA volunteers in the sample, have a significantly lower estimate of reasonable training times.

The issue for the IRS is to maintain necessary standards for income tax preparation and accuracy while not requiring more time than episodic volunteers are willing to devote. Also, how that training time is focused for first-time volunteers versus returning volunteers is critical to achieving the IRS’s goals for the VITA program. From the volunteers’ perspective, other life commitments seem to have a large influence on perspectives about reasonable time commitments. Agencies should structure training programs that meet the majority of volunteer’s time commitment expectations and have additional options for those volunteers with greater time availability to engage in additional training as desired.

This study focused on the effects of training decisions for non-profit agencies specifically using the VITA program as an example. The study recommendations are intended to assist VITA coalitions in the design and implementation of training regimens that not only provide the requisite skills for tax preparers but also embrace volunteer feedback and preferences in the choice of training methods and scope. The implementation of these recommendations is designed to improve the recruitment and retention of VITA volunteers and also to improve the effectiveness of volunteers in the VITA worksite. These results, while focused

on the episodic volunteer patterns of VITA volunteers, also provide valuable insight into the training preferences and time commitment expectations of episodic volunteers used by numerous organizations.

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About the Authors

Dr. Tom Madison is Accounting Department Chairperson at St. Mary's University in San Antonio. He has been involved in the San Antonio VITA coalition for six years. The San Antonio VITA coalition is a partnership between the United Way, the City of San Antonio, Catholic Charities, the Annie E. Casey Foundation, and several institutions of higher learning. In terms of clients served, it is the second largest in the US, assisting nearly 40,000 elderly and low-income taxpayers in the 2007 tax year.

Dr. Stephanie Ward is an assistant professor of Human Resources and Greehey Scholars Program Director at St. Mary's University. She supervises numerous Greehey Scholars who actively participate as VITA volunteers on a yearly basis.

Kent Royalty, LL.M. is the Emil C. E. Jurica Professor of Accounting at St. Mary's University in San Antonio. He has been involved in the San Antonio VITA coalition for many years.