
2010 Member Survey ~ Final Report

ABA Section of Taxation

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I. Executive Summary

Here are the results of the ABA Section of Taxation 2010 Member Survey. This is the fifth such survey since 1982 and the first one to be conducted primarily electronically. A total of 1,104 questionnaires were received, yielding 50% more responses than in 2002.

The 2010 Member Survey of the Section of Taxation fulfills several objectives. The data provide for: an assessment of the degree of members' satisfaction with their benefits; strategic planning based on timely member feedback; and demographic comparisons with earlier years.

Two important demographic trends identified in 2002 are continuing. First, the percent of female lawyers has increased: from 9% in 1982, 22.4% in 2002, and 31% in 2010. The Section is likely to be one-third female in a few years. Second, the membership population is still aging. While 61% of members in 1982 were under 40 years of age, the median age was 49 in 2002, and 53 in 2010.

The 2010 survey has identified new trends related to demographic and economic pressures. For example, Latinos are the fastest growing ethnic segment of Taxation Section membership. Survey responses indicate, however, that Latinos are the least likely to be satisfied with opportunities for participation in the Section.

Practice settings are shifting due to economic restructuring. The proportion of tax attorneys in private practice dropped 11% since 2002, but a substantial majority (61%) still works in this setting. Concurrently, there has been a movement away from employment in accounting firms toward multi-service firms. The number of "transitioning" attorneys has doubled due to un/underemployment as well as retirements (from 3.5% in 2002 to 6.4% of respondents in 2010).

Respondents indicate that they highly value both print resources like *The Tax Lawyer* and on-line resources such as TaxIQ. In fact, access to information on the developments in tax law is the top reason for continued Section membership. Membership retention has not been a problem for the Section, but there are indicators of potential risks ahead. For example, survey data show a misalignment between those members who have access to dues and travel support and those who value these employer benefits. The demographic groups who are the least concerned with recovery of dues and travel expenses (Caucasians, males) are the most likely to receive these benefits. Conversely, African Americans, Latinos, and women place a higher value on employer reimbursement of dues and meeting expenses but are less likely than males and Caucasians to recover these costs from employers. This poses a challenge because the two fastest growing segments of the membership (i.e., Latinos and women) are also the most at risk for retention.

Evidence from the survey indicates that many Section resources are underutilized. This is particularly true for the Section of Taxation website and TaxIQ. In addition, key target groups for Section initiatives such as the Nolan Fellows Program are unaware of these opportunities. In large measure, members' lack of awareness of Section benefits is due to a lack of attention to Section communications. This, in turn, stems from the well-documented information overload that now afflicts busy professionals.

It is recommended that the Section leadership takes the above demographic, economic, and communication issues into account when formulating future strategic plans.

II. Survey Overview

From May through July of 2010, the Taxation Section conducted a membership survey,¹ the fifth such effort since 1982. 16,515 members were surveyed.² Of those members contacted for the survey, 1,082 responded to an emailed survey; an additional 22 individuals mailed in hard-copy questionnaires for a total of 1,104 returned surveys. The response rate was 6.7%, which is low, but not unexpected for this type of survey (Kaplowitz, Hadlock, & Levine, 2004; James, Ziegenfuss, Tilburt, Harris, & Beebe, 2010). When adjusted to discount the high number of student (free) members, the response rate increased to 7.7%. Response to this year's survey was significantly larger than in 2002, when only 747 members returned their questionnaires.

Purpose of the Survey. The survey has five objectives: First, to assess the members' satisfaction with Taxation Section services and benefits; second, to document the changing demographic composition of the membership; third, to evaluate the implications of demographic and structural changes for the stability and future growth of the Section; fourth, to use the survey as a vehicle to inform members about Section resources and benefits; and fifth, to solicit member input on future directions.

Report Overview. This report presents results from the 2010 Membership Survey organized thematically to address Section priorities. First, we discuss the processes of collecting the survey data and how well our respondent pool represents the Section membership. Second, we analyze demographic and economic changes affecting the composition and careers of tax attorneys. Third, we report survey results pertaining to Section resources such as dues and sponsorships. Fourth, we consider members' awareness and preferences for Section benefits: Tax IQ, publications, CLE, and Committees. Fifth, Section initiatives for young lawyers, Taxation Section programs and awards, and its website are discussed. Finally, we identify the ABA Section of Taxation's current successes and point to upcoming challenges.

2010 Survey Representativeness

To assess the representativeness of the survey, we compare the survey respondents to the Section membership on several key variables. Overall, the demographic characteristics of respondents track closely the contours of the membership population. The exceptions to this trend are few, but notable in that they limit the extent to which we can generalize the survey results to the entire population.

Age. Figure 1 (below) shows that individuals between the ages of 30 and 65 responded to the survey in nearly the same proportions as they are represented in the total membership. This age range includes two-thirds of Taxation Section members. However, members under 30 (primarily

¹ The survey was conducted by a private research firm, Lake Mountain Ltd (LML). LML's research on behalf of the Section of Taxation was carried out in consultation with the ABF and the Section's professional staff.

² See Appendix for an explanation of the survey methodology.

non-dues paying students) are significantly under-represented in the survey while members at retirement age are slightly over-represented. Younger members are often law students, career seekers or new associates. Since the law students pay no section membership fee, they tend to join many sections and have little section loyalty. Many survey questions (e.g., regarding income and committee membership) do not apply to student-members. At the other end of the spectrum, retired tax lawyers may have more time for responding as well as a stronger commitment to the Section and to the legal profession. Regardless, the under/over response at both tails indicates a possible age-cohort effect; this is taken into consideration in our analysis.



Gender. When comparing the overall membership to the survey respondents, it seems that men responded at slightly higher rates than women did to the survey. However, this result may be deceptive, as 113 individuals declined to indicate their gender when answering the questionnaire. Research indicates that women are more likely to respond to surveys but less likely to indicate gender in their responses (Delnevo, Abatemarco, & Steinberg, 2004, p. 236). Thus, it is likely that that part of the gender disparity between the population and the survey pool is an artifact of these missing data. Of the 113 cases where respondents failed to indicate gender, 19 left their names in comments and elsewhere. 53% (11) were clearly men and 43% (8) were clearly women. The figure below incorporates these adjustments to the data set. We conclude that the gender division of the surveyed population substantially reflects that of the membership.

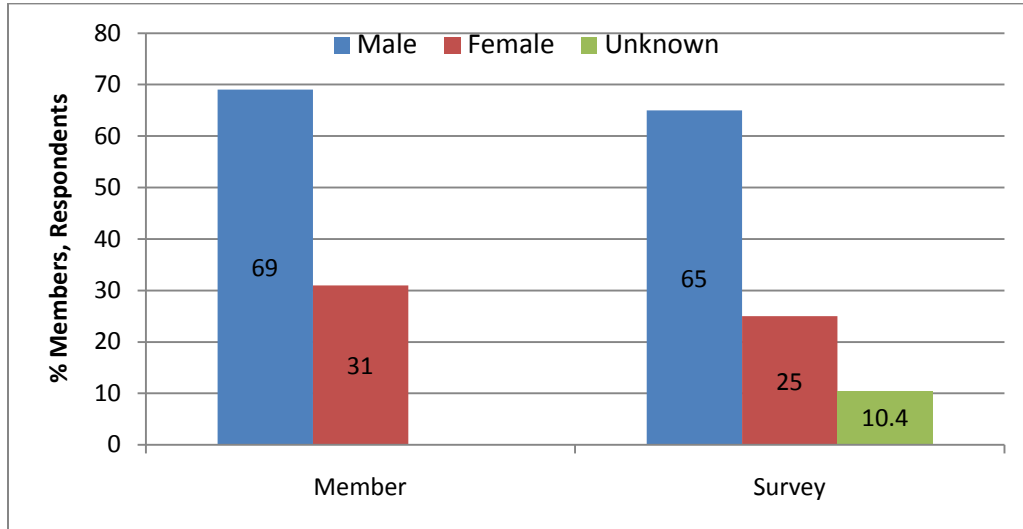


Figure 2. Gender Distribution: Member Population compared to Survey Respondents

Ethnicity and Race. Members were more willing to provide ethnicity data in the context of survey data gathering than they were when applying for Section membership. The Taxation Section member database is lacking data on race and ethnicity for 62% of members. In contrast, the survey is only missing these data for 21% of respondents.

The 2010 survey slightly over-represents minority members from the African American, Asian, and Latino communities. This is a net positive for purposes of analysis; higher frequencies in the minority pools give us more observations from which to make in-group distinctions and draw between- group comparisons. This topic will be explored further in Section III.

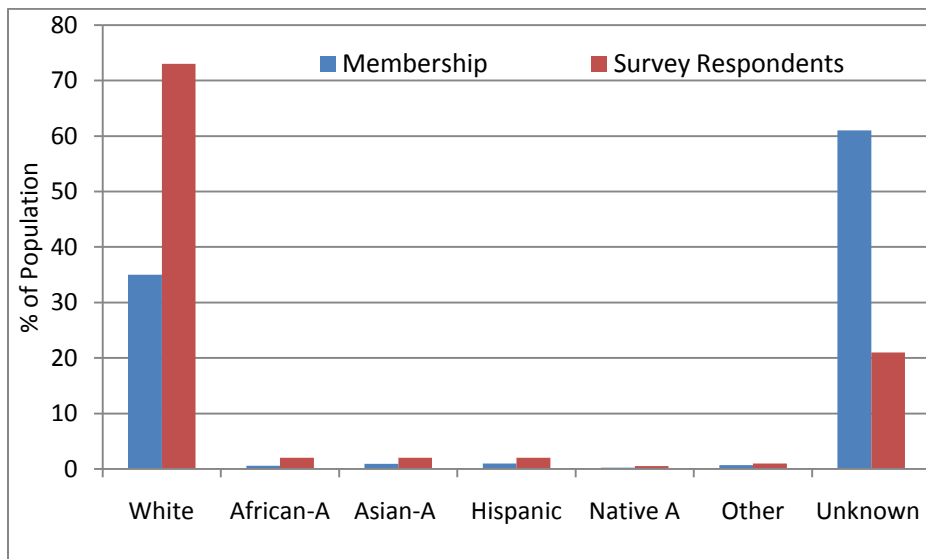


Figure 3. Ethnic/Racial Distribution: Member Population compared to Survey Respondents

Generalizability of Results. Since data for this survey were collected electronically for the most part, the entire population was taken as the object of analysis; thus, neither probabilistic nor stratified sampling was employed. The above analysis of descriptive statistics shows that the respondent pool accurately represents the population in all sociologically significant dimensions. However, there are some limitations to bear in mind. First, respondents are members who are the most engaged in the Section and its activities. This has both positive and negative implications. On the positive side, the feedback elicited provides the Section with important insights that will help increase satisfaction among active members. On the other hand, attitudes of individuals who are less involved in the Section may diverge from those of the more active respondents. Since less committed members tend not to answer surveys, impediments to their involvement must be inferred from the overall survey responses. Second, even though key minority groups are slightly overrepresented in terms of percentages, the raw numbers of these respondents are very low. This means that a few highly opinionated individuals can skew the results. We do not know if this is the case; however, we caution that observations based on ethnicity may be less reliable than observations based on gender or age. Third, the survey age distribution under-represents young members who are likely to be law students. This is not a difficulty for the purposes of this survey. For the vast majority—members between 30 and 65 years of age—the data support robust generalizations from the respondent pool to the member population.

III. Changing Demographics of Taxation Section Membership

Economic changes in the United States over the last thirty years have affected the structure of the legal profession and the status of lawyers. First, since the late 1980s, multi-purpose firms that combine legal, accounting, and consulting functions began replacing free-standing law firms (Heinz, Nelson, Sandefur, & Laumann, 2005). Second, economic pressures culminating in the deep recession of 2007—2010 have driven many large law firms into bankruptcy (Heinz, 2009). The result of cyclical economic strain and structural changes has been a lowered demand for corporate and tax lawyers and concomitant downward pressure on hourly fees (Barkan, 2008). These developments affect both the organizational settings of tax attorneys and their career opportunities.

In this section, we use the 2010 survey data to discuss first, how social factors may affect the Section of Taxation through altering the demographic profile of tax lawyers. Second, we examine how economic shifts affect organizational settings and careers for tax lawyers. The consequences of these developments are analyzed and recommendations are proposed throughout this report.³

The Graying of the Section

Figure 4 shows that a majority of tax lawyers are between 50 and 69 years of age; a membership trough appears in the 36 – 50 age range.⁴

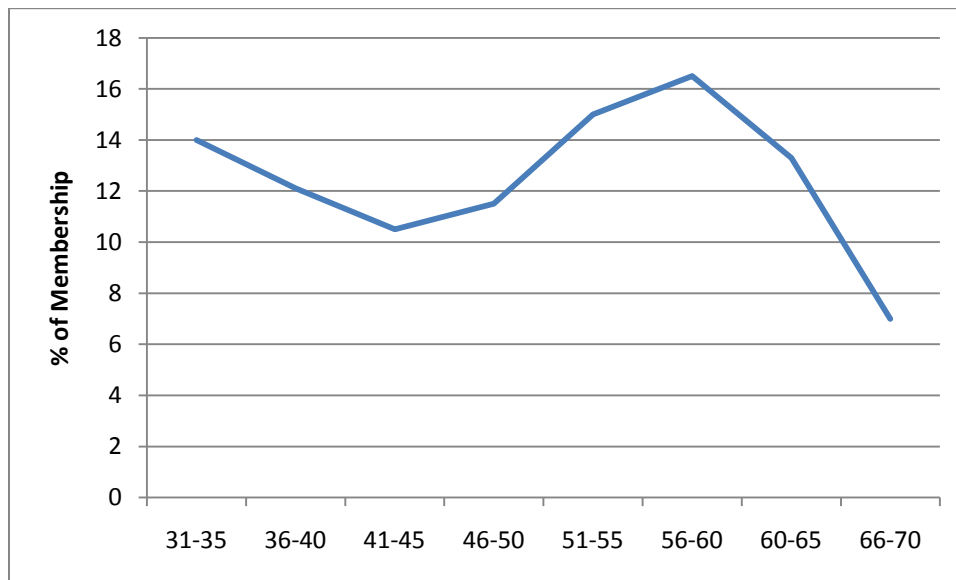


Figure 4. Taxation Section Demographic Trends: Age

³ A cumulative “List of Recommendations” is included in the Appendix.

⁴ Numbers from the Section’s membership database (instead of 2010 Survey data) were used for Figure 4, to most accurately illustrate the age trend.

The aging trend has implications for Taxation Section strategic planning and leadership. If mid-career lawyers are not groomed for leadership positions in the Section soon, it will become more difficult to replace retiring committee chairs and others in leadership positions within five years.

Recommendation: Develop incentives and leadership training opportunities for mid-career lawyers in their forties.

Gender Diversity

Although the Section is still predominantly male, the number of female tax lawyers is increasing at a rapid rate. The increasing proportion of women in the Taxation Section is driven by growing numbers of women obtaining the JD. Since 2001, near gender parity has been the trend in American Law Schools.⁵ Within the next five years, the Section of Taxation is likely to be one-third female.

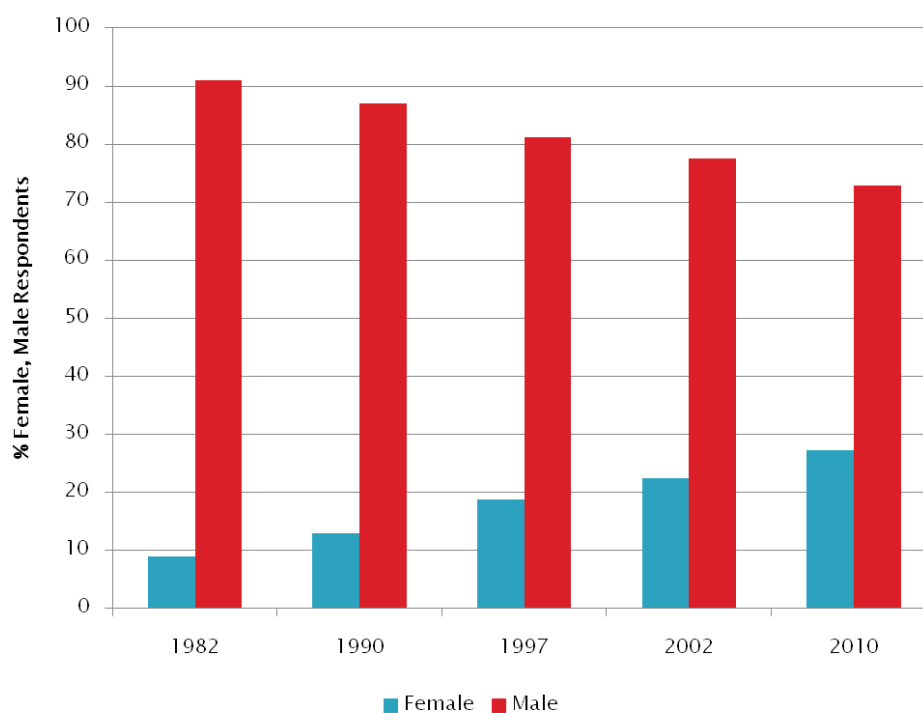


Figure 5. Taxation Section Demographic Trends: Gender

With growing gender diversity, the Section leadership may want to consider how best to get women more involved in Section activities. While men and women exhibit similar levels of interest in professional activities, female participation in professional associations tends to be more contingent on external factors. For women, more so than men, the timing and location of meetings, availability

⁵ As legal careers can easily last forty to fifty years, it will take time before the total number of practicing female lawyers equals the total number of male lawyers. The proportion of women in the various legal subfields should be increasing for at least two decades. This trend is reflected both in our survey data and in the Taxation Section membership data. See also, the American Bar Association's compilation of statistics on legal education (<http://www.abanet.org/legaled/statistics/charts/stats%20-%206.pdf>).

of childcare, and the terms (e.g., length and scope) of committee membership are factors that may constrain members’ ability to participate.⁶ Effective planning to take into account changing work-family patterns requires timely feedback from members.

Recommendation: Conduct a focus group (during one of the semi-annual Taxation Section meetings) or distribute a short survey to query women members on their preferences and constraints on participation in Section activities.

Ethnic Diversity

Table 1 shows the trends in the proportional representation of key ethnic groups within the Taxation Section.⁷ The ethnic composition of the Section is changing gradually over time. The proportion of whites is slowly decreasing. Latinos are the fastest growing group, but their total numbers are very small. Similarly, there are low numbers of African American members, but their proportion in the Section is steadily increasing. Asians fluctuate around 2% of membership. In the analysis of survey data (below), we examine how Section benefits and resources are valued and utilized by the different ethnic segments of the membership.

	1997 (%)	2002 (%)	2010 (%)
Caucasian	94.6	92.7	84.9
Latino/a	1.5	2.0	4.4
African-American	0.8	1.3	2.3
Asian American	1.2	2.0	1.8
Native American	1.0	0.3	0.4
Mixed /other	0.8	1.8	3.4

Table 1. Ethnic composition of the Taxation Section, 1997 - 2010

⁶ Similar issues arise in the medical profession. In an interview, a male physician who is a longstanding member of the American Gynecological and Obstetrical Society (AGOS) told of the drop-off in participation of AGOS activities as the proportion of women members increased. The male leadership of the Society failed to take into account the time conflicts of female gynecologists and continued to schedule meetings when women were typically unavailable. AGOS events were held at an inconvenient time for members with family responsibilities on top of their medical practice: in downtown Chicago at dinner time during the school week. Thus, attendance at these meetings declined precipitously. Interview with the author, June 5, 2010.

⁷ Data for Table 1 were drawn from Taxation Section member surveys conducted in 1997, 2002, and 2010. See “Survey Methodology” in the Appendix for details on the respondent pools.

Organizational Settings

This survey shows that the Taxation Section is not immune to the general trends affecting the legal profession over the past decade. Besides the aforementioned demographic shifts, the organizational context of law itself is changing. Recent studies have found that lawyers, particularly new entrants to the bar, find their careers are subject to greater economic and structural volatility (Heinz & Laumann, 1994; Heinz, Nelson, Sandefur, & Laumann, 2005). Some researchers see a shift from independent private practice to business employment, especially for young lawyers (Dinovitzer, Nelson, Plickert, Sandefur, & Sterling, 2009, p. 24); this is a trend reflected in our survey results.

The vast majority of tax lawyers are in private practice, although there has been a decline from 72% in 2002 to 61% private practitioners in 2010. One-fifth (20%) of tax lawyers work in corporate settings; this proportion has not changed significantly since 2002. However, employment has shifted toward multi-service firms (5% of corporate tax lawyers). The most significant shift is in the percentage of tax lawyers who identify themselves as transitioning (unemployed, retiring, changing careers). The proportion of “transitioning” members has almost doubled since 2002, from 3.5 to 6.4% of respondents.⁸ This is likely due to economic contraction as well as structural changes in employment for legal professionals.

Figure 6 shows the distribution of respondents in different organizational settings in 2010.

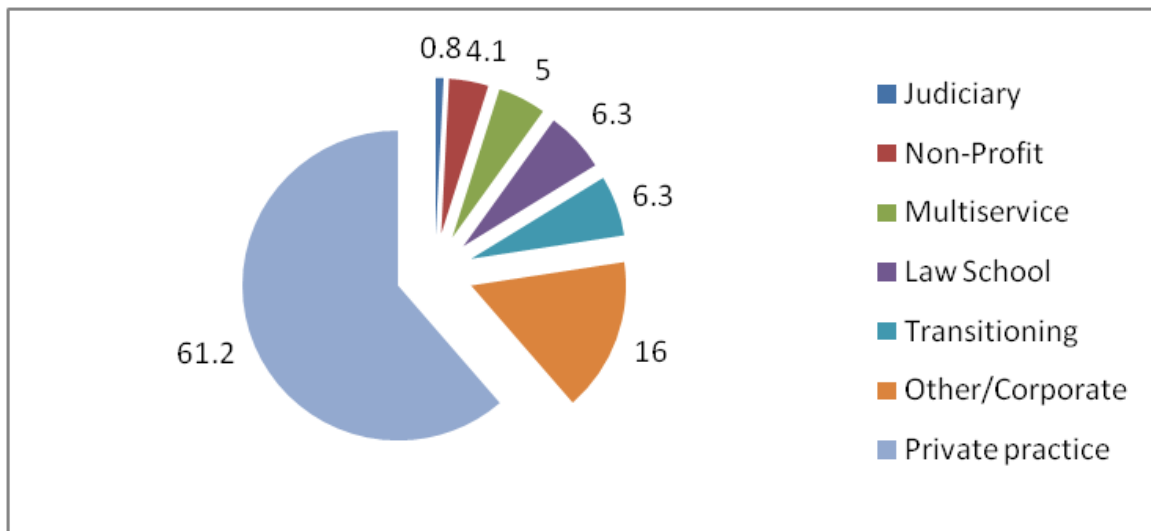


Figure 6. Distribution of Respondents by Organizational Setting

⁸ In 2010, respondents were asked to identify themselves as “transitioning” rather than unemployed or retired. We created the “transitioning” variable since there are currently many unemployed lawyers but there is a stigma regarding unemployment; use of the more neutral term generates more accurate responses. Also, some unemployed or disaffected lawyers may be transitioning into new fields, or fields in which they use their legal backgrounds, but do not practice law *per se*. To compare current results with the 2002 survey data, the “retired” and “other” categories from 2002 were combined.

IV. Taxation Section Resources

Two important revenue streams for the Taxation Section come from membership dues and from corporate sponsorships. In this section we report survey findings that shed light on the importance of employer subsidies for ABA and Section dues, as well as members’ perceptions of corporate sponsorships.

Dues

The dues structure of any professional association is an important factor affecting stability of income. From the 2010 survey, we found two trends that the leadership may want to consider before deciding whether or how to restructure membership dues.

First, there is a significant gender disparity in the provision of employer subsidies and the valuation of these dues contributions. Table 2 (below) shows that men receive employer dues subsidies at a significantly higher rate than do women. However, these employer subsidies are valued more highly by women than by men.

	Men N=689 (%)	Women N=260 (%)
ABA dues paid By employer	66.3	57.5
*High importance of ABA dues subsidy	58.2	70.0
**Low importance of ABA dues subsidy	41.8	29.1
Section dues paid By employer	64.6	55.3
*High importance of Section dues subsidy	52.5	69.1
**Low importance of Section dues subsidy	48.5	30.9

Table 2. Gender Differences in Dues Subsidies.

* High importance: combines response categories “very important” and “important.”

**Low importance: combines response categories: “somewhat important” and “not at all important.”

Second, there is a similar ethnic disparity in the provision and valuation of employer dues subsidies. Caucasian members are significantly more likely to have ABA and Taxation Section dues paid by their employers than are minority group members.⁹ Yet, the minority tax lawyers consider the dues

⁹ Asian Americans and Native Americans were excluded from this analysis because there were fewer than twenty survey respondents from each of these groups.

subsidy to be more important than do whites. Of all the subgroups analyzed, African Americans place the most value on employer subsidies of ABA and Section dues. (See Table 3 below.)

	Caucasian N=774 (%)	African American N=20 (%)	Latino N=22 (%)
ABA dues paid By employer	66	40	40
*High importance of ABA dues subsidy	60	87.5	67
**Low importance of ABA dues subsidy	40	12.5	33
Section dues paid By employer	65	40	36.4
*High importance of Section dues subsidy	55	87.5	50
**Low importance of Section dues subsidy	46	12.5	50

Table 3. Ethnic Group Differences in Dues Subsidies.

* High importance: combines response categories “very important” and “important.”

**Low importance: combines response categories: “somewhat important” and “not at all important.”

These survey results show that employer subsidies for ABA and for Section dues are relatively more important for women, African Americans, and Latinos than for men and Caucasians. Paradoxically, more tax lawyers who are white and male receive employer dues reimbursement than do women or minorities. The Taxation Section’s Nolan Fellows Program provides resources that may ameliorate this reimbursement disparity. However, awareness of the Nolan Fellows competition is low among the populations that could benefit from the program’s travel and dues subsidies (see Section VI).

Recommendations: 1) Conduct outreach activities with large employers to communicate the importance of dues subsidies for women and minority members. 2) Promote Nolan Fellows Program to increase awareness among women and minority members of this opportunity for dues and travel support.

Sponsorships

The Section of Taxation’s primary sponsorship by West and Thompson Reuters Tax and Accounting is not well known. 46% of members were aware of West/Thompson Reuters’ sponsorship. Of these, 28% reported receiving promotional discounts for on-line purchases, and about half of them took advantage of the discounts to make purchases. The survey did not query members as to their awareness of additional sponsorship opportunities offered by the section. It may be useful to include such questions in future surveys.

Recommendation: 1) Consider new ways of cooperative marketing between the Taxation Section and corporate sponsors. 2) Increase member awareness of sponsorships through targeted surveys and mailings.

V. Taxation Section Benefits

The top three benefits that influence members to maintain Taxation Section membership are: 1) access to information on the developments in tax law (rating: 1.38/4.0)¹⁰; 2) worthwhile publications (rating: 1.62/4.0); and 3) quality CLE programs (rating: 1.82/4.0). Timely news about tax law developments—the top-ranked reason for section membership—is transmitted to the membership in a number of ways. In this section, we report on how successfully the Section disseminates this tax law information to its members—in print, in person, and through electronic media.

The survey also aims to remind members of the important benefits of Section membership. Thus, in addition to soliciting useful feedback, the survey-taking process directs members’ attention to resources and benefits that have been underutilized.

Tax IQ

Despite being featured prominently on the Taxation Section’s website’s Home and Meetings pages, almost three-quarters of respondents say they are unaware of TaxIQ. The question on TaxIQ generated more comments than any other survey question. Of 163 respondents who chose to comment in the open field for this question, 74% professed a lack of awareness of this benefit. However, many of these individuals expressed strong interest in the feature. Here are some typical comments:

Did not have knowledge of TAX IQ. Will look forward to trying it out - sounds very useful.

Didn't know about it 'til this survey. How do I find out more?

I did not know that most of these resources existed. But I would like to know more about it and how to access it. Thanks.

¹⁰ For the ratings, 1 is high and 4 is low.

Did not know this was available--terrific idea. I anticipate using it frequently! Very useful development!

Was not made aware of TAX IQ until I filled out this form.

Did not know it was available; might use it now that I know about it.

I don't even know about some stuff such as TaxIQ, where have I been?

Lawyers who do use TaxIQ (301 respondents) rate it highly: almost all rated the resource as “very useful” or “useful.” For example:

Thank you!!! I have time to attend only 1 out of the 3 meetings each year, so it's great to be able to browse through the presentations.

Particularly impressed by TaxIQ.

Only a handful of TaxIQ users (22 respondents) were unhappy with their experience. Here is a sampling of their criticisms and suggestions for improvement:

A little difficult to navigate; maybe it is my ignorance, but it seems to provide "all or nothing."

I would like to have access to outlines -- e.g. PowerPoints -- in their native format.

It is still relatively difficult to locate relevant materials; titles alone are not always helpful. It would be better to be able to search using tags or keywords.

Search engine for Tax IQ is atrocious -- very difficult to generate useful results.

Should have indexes by meeting date and by committee to facilitate searches.

Cannot get to these - have tried numerous time - maybe have a free webinar on how to use the website.

To sum up: A vast majority of members are unaware of TaxIQ; this is not surprising, given the number of respondents who did not know that the Taxation Section had a website. However, members who do use TaxIQ positively assess its value. Many members who are unaware of TaxIQ expressed interest in accessing it in the future. They also noted that the survey was helpful bringing such benefits to their attention. Critics of TaxIQ pointed to some areas that may need improvement (e.g., search terms and navigation) and suggested ways the Section can facilitate members’ usage of this feature (free webinar).

Recommendations: 1) Discuss marketing strategies to concurrently promote awareness of the Taxation Section’s website and TaxIQ. 2) To clarify the function of TaxIQ on the web pages place the descriptor, “Taxation Section Meeting Materials Archive,” in the prominent position. Use the tag, “Thoughtful insights. Useful Analysis” in a smaller font, as a subtitle.

Publications

Access to “worthwhile publications” ranks second in members’ valuation of Section benefits. The survey queried members regarding their preferences for the major Taxation Section print publications and electronic media information sources.

The Tax Lawyer is the most valued publication; 97% of the membership use this resource and it enjoys strong support among all groups.¹¹ The Tax Lawyer ranks highest (1.71/4.0), followed by News Quarterly (2.12/4.0) and the Practical Tax Lawyer (2.23/4.0).¹² A majority of respondents (59.9%) prefer to continue receiving The Tax Lawyer in print. However, a majority (53.8%) would like to receive News Quarterly electronically.¹³

The Monthly eNewsletter is the most popular of the Section’s electronic resources (2.01/4.0). The rest of the electronic resources all rank lower than the three major print publications. The remaining electronic resources are popular with a plurality of tech-savvy lawyers. The most generally accessed electronic resources are as follows. Section of Taxation podcasts are utilized by 50% of respondents (2.82/4.0), CLE podcasts by 42% (2.83/4.0), and Committee discussion groups by 39.3% (2.86/4.0). Both the Taxation Section’s Facebook (profile) page and the Young Lawyers Forum Facebook page are accessed by about 10% of respondents (3.4/4.0). (This is discussed further below in Section VI, “Technology and the Section of Taxation Website.”) The RSS feed is rated lowest by all groups (3.66/4.0); this resource is utilized by 17.1% of respondents.

It is likely that podcasts and webinars will increase in popularity in the near future, as travel budgets remain constricted. Additionally, the use of Facebook may increase over the next five years, as current college students are using Facebook as a communications hub for their on-line activities (Walter, 2009).

CLE

Members rank Continuing Legal Education courses as the most important activity for committees (rating: 1.75/4.0). A majority (51.4%) identify CLE as “very important”; and additional 31.5% of members call it an “important” committee activity.¹⁴

The vast majority of respondents (85.5%) live in states with mandatory CLE requirements. Over three-quarter of respondents (76.5%) have participated in a tax CLE in the past two years. On average, members participate in about six courses in a twenty-four month period, both for credit and/or as a presenter.¹⁵

¹¹ Survey, p. 28, Q. 4.

¹² Survey, p.2, Q. 2.

¹³ Survey, p. 28, Q. 2.

¹⁴ Survey, p. 19, Q. 3.

¹⁵ Survey, p. 26, Q 1, Q2. Note: The average is not the best measure for CLE participation due to outliers. Inter-quartile statistics indicate that: at the 25th percentile members have taken four courses; at the 50th percentile, six courses, and at the 75th percentile, twelve courses in twenty-four months.

The most popular topics¹⁶ for educational seminars are shown in Table 4 (below).

Topic	Rank	Respondents % (Frequency)
Business Tax Issues	1 (tie)	39.5 (345)
Estate Tax Issues	1 (tie)	39.5 (345)
Corporate Tax issues	2	34.8 (304)
Business and Corporate Structure Issues	3	33.7 (294)
IRS Administration and procedures	4	32 (294)
Trusts	5	30.5 (266)

Table 4. Most Popular Issues for CLE Courses.

This question elicited a large number of open field (optional) comments. The most requested write-in topic was international taxation issues (42% of commentators). The second most popular write-in topic concern courses on partnerships (11%). Running a distant third, were those who expressed interest in courses on the tax implications of new health insurance legislation (5%).¹⁷

Travel considerations and reimbursements also affect members' attendance at CLE courses and Section meetings. Eighty-nine percent claim that employer funding for travel to CLE and Section meetings is a "very" or "somewhat" important factor affecting their participation.¹⁸ Registration fees are the most likely to be reimbursed by employers, followed by airfare costs and hotels. Less than one-quarter of respondents reported no employer reimbursement of meeting expenses.¹⁹

The survey invited members to vote for all of the cities where they would like meetings to be held. The top five vote getters include three east coast cities (New York, Washington DC, and Boston), one in the Midwest (Chicago), and one on the west coast (San Francisco). Figure 7 (below) shows the number of mentions ("votes") for received by the most popular meeting locations.

¹⁶ Survey, p. 25, Q. 1.

¹⁷ Survey, p. 25, Q. 1.

¹⁸ This point was explicitly articulated by a commentator (to an unrelated question) who requested: "Lower costs of CLE's. New starting attorneys who could benefit most can't afford the classes" (Survey, p. 2, Q.1).

¹⁹ Survey, p. 22, Q. 3; p. 23, Q.1. About half of the respondents skipped questions regarding travel and meeting reimbursements, so we are unable to make precise statements regarding these issues.

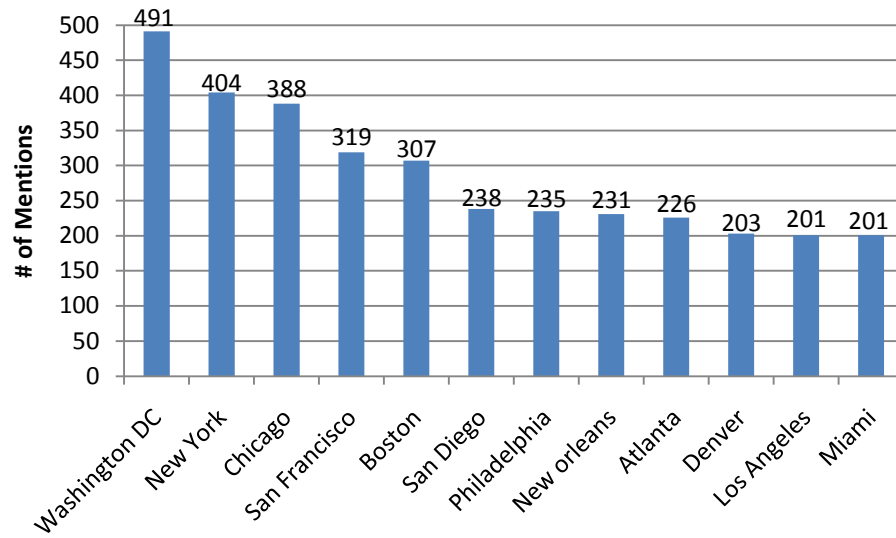


Figure 7. Most Popular Meeting Locations

Some alternative locations were proposed by members in the open comments field. Four respondents expressed a desire to exclude Arizona locations from consideration while new immigration laws were in effect. Six Midwest respondents listed several mid-size cities besides Chicago (e.g., St. Louis, Cincinnati, and Indianapolis). Several respondents suggested that airline hubs such as Dallas/Ft. Worth or Charlotte be considered, as well as less costly locations such as Las Vegas and Orlando. On the other hand, other respondents expressed antipathy towards Orlando and Las Vegas.²⁰ Figure 8 shows the least popular meeting locations.

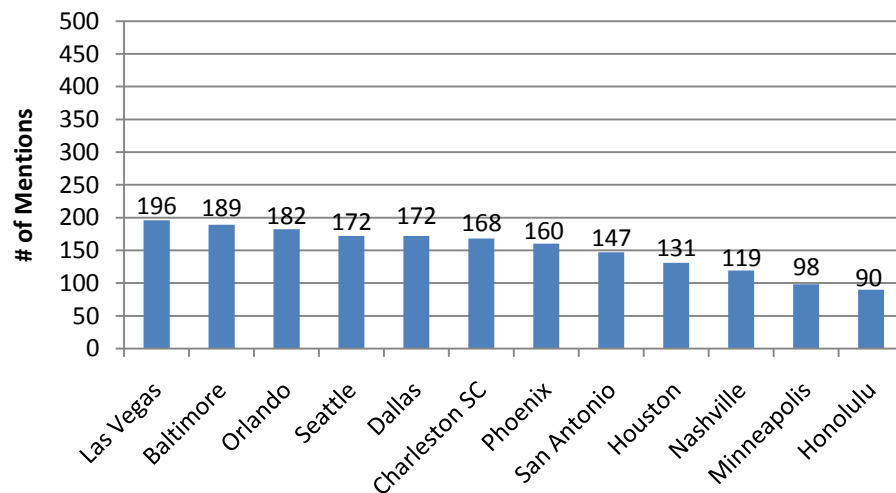


Figure 7. Least Popular Meeting Locations

²⁰ Comment #5: “hate Orlando and Las Vegas.” Comment #53: “very tired of Orlando.” Survey, p. 24, Q. 2.

Committees

One half of respondents reported membership in one or more Section committees.²¹ This is a substantial increase over the 2002 survey when just one-third of respondents were on committees. For the other half of respondents who chose *not* to join Section committees, the most common reason cited is a lack of time (60%). Only one-fifth of these respondents have no wish to be involved. Almost one-third (31%) report that they lack sufficient information about committee activities. Smaller proportions claim that the committees are not germane to their practice (6.9%), that they tried unsuccessfully to join (4%), or that they were dissatisfied with previous committee experiences (1.8%).²²

As with any large professional association, some committees are strong and effective and others can be somewhat dysfunctional. Members may have strong feelings about committee cultures. Here is a sampling of comments from respondents²³ who are happy with their experiences on Taxation Section committees:

Subcommittees of the Employee Benefit Committee are wonderful; Committee programs are wonderful.

Partnerships & LLCs Committee has an open mic breakfast that I find very valuable. Committees are terrific - key assets of the Section of Taxation [which should change its name to "Tax Section"]

Employee Benefits Committee is terrific. We've had many, many years of great leadership, excellent programs, etc.

I can't say enough good things about the Partnerships & LLC Committee. It is run well, from top-to-bottom - excellent committee and subcommittee leaders, open and inviting atmosphere, attracts the best-and-brightest in the field to meetings. If that were my primary area of practice, I would have come to all Taxation Section meetings and have devoted lots of time to its projects.

A main complaint expressed by those who are dissatisfied with their committee experiences is that of social insularity. For example:

The EO committee is very insular and for many years has allocated leadership and speaking opportunities only among a small group of private practitioners. In addition, because the Taxation Section does not meet with the big ABA, it is further isolated, insular, and not hospitable to those in private practice who aren't in the "in group." Hence, I've struggled for years with ways to try to make the section relevant and useful to my practice.

²¹ Survey, p. 16, Q. 1.

²² Survey, p. 17, Q. 1.

²³ All comments about committees quoted here are drawn from the open field on p. 19, Q. 2 of the survey.

For several years now this committee's leadership has been akin to a high school clique. Leadership positions are filled with absolutely no input from members. . . The conference panels are largely selected and staffed in the same manner

I find committees to be very leader-centric, little solicitation for volunteers or input from members. In EO committee, seems like same folks have been de facto leaders for a decade, whether so titled or not. EO committee needs fresh ideas and leaders.

Some members note the linkage between their committee participation and their firm's travel policies. Decreased access to travel funds constrains some members. For example:

The opportunities for involvement appear to arise primarily from attending the meetings. Unfortunately, my company will not pay for travel as a result of the state of the economy. It would be great if there would more opportunities to be involved that do not require travel.

I found the meetings helpful, but it is our firm policy to pay for only one out of state trip per year. Telephone meetings might be useful.

RPTE Section has monthly committee conference calls that are outstanding. I wish the Taxation Section would do the same. I also wish the estate and gift tax committee meetings and Exempt Org committee meetings did not always overlap. . .

In short, some conditions beyond the control of the Taxation Section (e.g., employer policies or economic outlooks) affect committee membership. However, many other factors such as scheduling, mode of meeting (teleconference or in-person), and committee leadership guidelines can be modulated by the Taxation Section.

Recommendations: 1) Consider using committee conference calls or video conferencing as an option for some meetings. 2) Conduct a short survey of committee members to evaluate factors affecting meeting attendance and committee participation. 3) Use results from the survey to develop "Best Practices" guidelines for committee chairs.

VI. Taxation Section Initiatives

Young Lawyers

The Taxation Section provides support for young lawyers through several programs. The survey shows that young lawyers (under 35 years of age) have greater awareness of the Young Lawyers Forum and the Law Students Tax Challenge than do older attorneys (see Figure 8 below).²⁴ However, the Nolan Fellows program, which could help new attorneys with travel costs and dues is less known among these members than among established lawyers.

²⁴ Survey, P. 16, Q. 2.

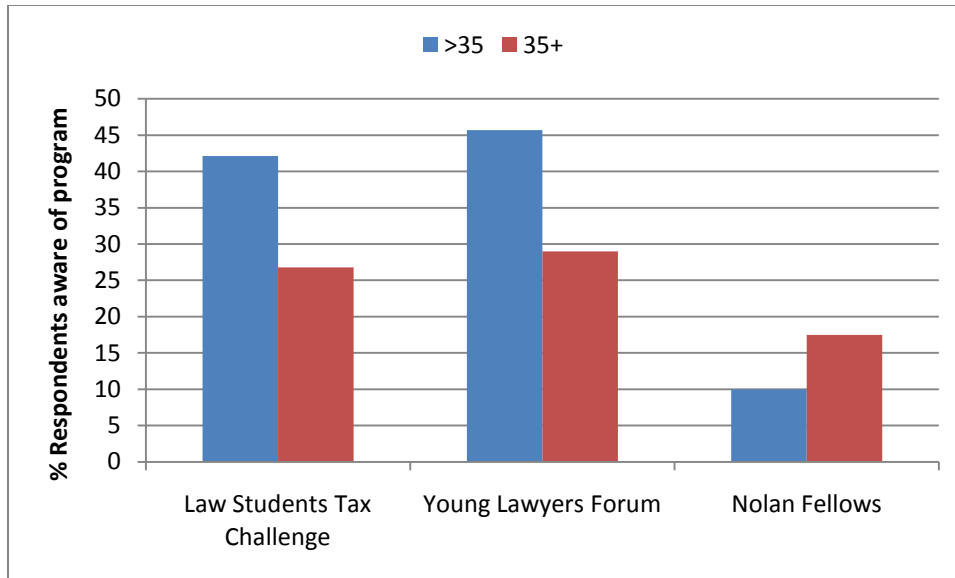


Figure 8. Awareness of Young Lawyer Program Initiatives, by Age Categories

Do younger attorneys feel that sufficient opportunities to participate in the Section are open to them? Figure 9 shows that older, established attorneys are more satisfied with opportunities than are younger lawyers. This is a consistent finding across all response categories. Fewer younger (below 35) attorneys consider participation opportunities to be outstanding (15% vs. 23% for 35 and older); fewer younger attorneys consider opportunities to be satisfactory (42% vs. 58% for 35 and older); and a larger percentage of younger attorneys consider the opportunities in the Section to be poor (14% vs. 9% for 35 and older).

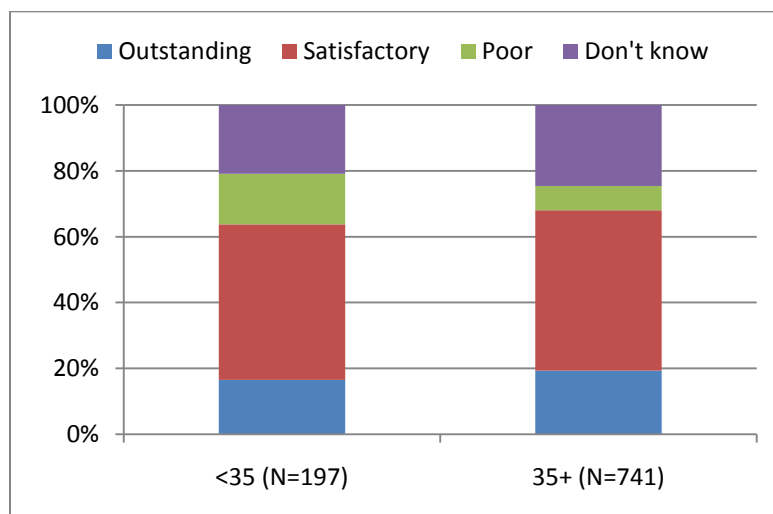


Figure 9. Perceived Section Opportunities, by Age Category

Given the demographics of the Taxation Section membership, the leadership needs to consider how to increase opportunities for participation by younger lawyers. Otherwise, there will be a slackening off in commitment to the Section and fewer members willing to staff leadership positions when the upcoming wave of retirements takes place.

Recommendation: Consider creating a mentorship program or “associate chair” positions for younger attorneys that will bring them into decision-making contexts. Alternatively, create an institutional channel through which new tax attorneys can influence the selection of speakers or CLE topics.

Programs and Awards

A majority of all respondents (59.4%) are aware of the Young Lawyers Forum and the Section’s Distinguished Service Award (52.9%).²⁵ Almost half expressed knowledge of the Law Student Tax Challenge (49%) and Vita/Military Vita Support (43.4%). Less than one-third of respondents reported awareness of the Diversity Committee (29.9%), Nolan Fellows (26.4%), Janet Spragens Pro Bono Award (25.2%), LITC Support (23.1%), Public Service Fellowships (21.1%), and the U.S. Tax Court Calendar Call Program (17.2%).

General awareness of programs can be increased through instruments such as the 2010 Member Survey. However, the Section leadership may want to consider targeting programs and awards promotions towards specific member segments. For example, the 2010 Member Survey shows that women, Blacks, and Latinos value dues subsidies higher than do their white and male colleagues. However, women and minorities are less likely to receive employer reimbursements. Consequently, the Nolan Fellows program is more likely to appeal to the latter groups. If a mailing or other campaign to increase awareness of the Nolan Fellows targets women and minorities, there is likely to be greater interest and participation in the program.

Recommendations: 1) Consider increasing funding for the Nolan Fellows program in order to make more grants available. 2) Increase awareness of the Nolan Fellows program through mailings or other marketing, especially for target groups (women, Blacks, Latinos). 3) Consider expanding or reorganizing the program to accommodate a larger number of grantees.

Technology and the Section of Taxation Website

Most of the Section’s membership is comfortable using electronic technologies. The top four forms of electronic communication are used by over 90% of respondents. Members are most comfortable with email (1.30/4.0), pdf downloads (1.43/4.0), ABA web pages (1.77/4.0), and webcasts (1.89/4.0). Over 75% of respondents are comfortable with audio/mp3 downloads (2.22/4.0), podcasts (2.39/4.0), video conferencing (2.41/4.0) and committee listservs (2.44/4.0).²⁶

²⁵ Survey, p. 16, Q. 2. Note: only 588 respondents answered this question.

²⁶ Survey, p. 28, Q. 3.

Given that Taxation Section members are generally comfortable with new methods of electronic communications, their ratings of the Taxation Section website are lower than expected. The scores ranged from 2.07 (Section News) to 2.44 (Section Contact Information).²⁷ The average ratings were affected by a significant portion of the respondents who did not know that the Taxation Section has its own web pages on the ABA site. The pages that members ranked as most useful are Section News (2.07), Publications (2.08), Meeting Information (2.1), and the Calendar (2.2).

When members were asked to evaluate the features of the website, many chose to write optional comments in the open field. This question elicited 74 comments. A plurality (14) reported that the member either hadn't visited or didn't know there was a Taxation Section website. Beyond that, many of the comments described specific problems or preferences. For example, navigating from the ABA home page to the Taxation Section pages has been problematic for some members:

The Taxation Section website is fine, but navigating through the ABA website can be confusing.

It is very hard to navigate and find information on the ABA website -- it is very hard to find the link to get to the Taxation Section.

I consistently struggle to find the Taxation Section from the home landing page. For instance, finding the dates and location of the mid-year Taxation Section meeting requires, often, 10 minutes or more.

Locating member rosters was also difficult for some:

It is very hard to find names, etc. of members.

Have not seen Section membership list--where is it? Committee membership would be more useful.

Include all contact information for all members and all officers and other Section leadership.

Would like a more user-friendly directory of Taxation Section members with contact information.

Make the state tax committee roster easier to find so I can locate my colleagues. Leadership and member rosters should be easier to locate and access. Information is difficult to find on site.

Some members posted suggestions or requests for improvements to the website:

Every email from you should have a link to the website.

More resources on networking and career advice/job hunting.

²⁷ Survey, p. 2, Q. 1.

Direct link to model acts sponsored by Section and ultimately approved by the ABA-- it's incredibly hard to find these on the ABA's and Taxation Section sites.

Calendar should be at least 3 months in advance.

I think the Taxation Section's Calendar should be more prominent on its webpage. If you did not want to show the entire calendar, you could have a link that is displayed prominently.

Make meeting information available directly as html material right on the website without having to open a separate document.

Two commentators acknowledged effective features:

Meeting materials are VERY useful.

All of your reports and references seem very useful. As I am near to retiring, I appreciate the opportunity to stay informed.

These comments may be useful input for discussions on how to fine-tune the Section website.

To consider whether social networking media are more highly valued by younger attorneys, we compared the two age categories on their attitudes toward the two major social media, Facebook and Linked In. The results are surprising. Figure 10 shows essentially no difference between younger (under 35) and older attorneys in their comfort levels with Facebook. A slight majority in each group express uneasiness with Facebook. However, there could be different reasons for a lack of confidence in the social networking site. Younger attorneys may be leery of Facebook because they associate it with recreational activities and consider it a danger to their careers. Older attorneys may lack experience with this site. Regardless, older and younger attorneys share discomfort with the Facebook. However, attitudes towards LinkedIn are more positive. Younger attorneys are slightly more engaged with LinkedIn than are older attorneys, but strong majorities in both categories are comfortable with this professionally-oriented social network site.

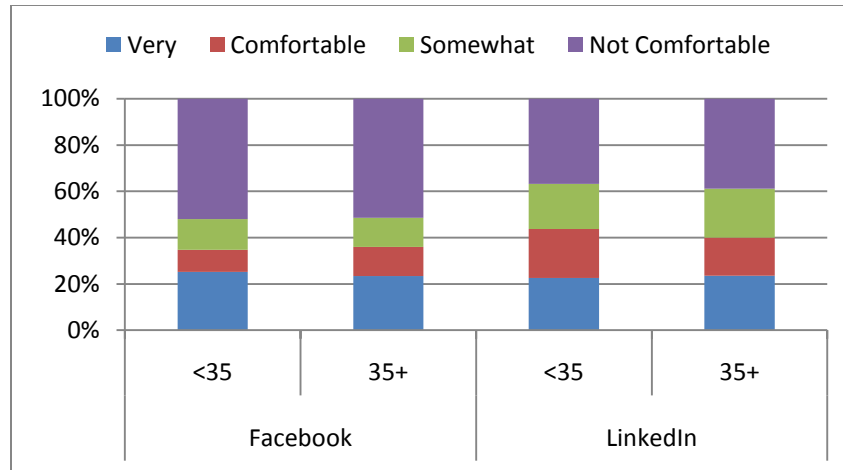


Figure 10. Comfort Levels with Social Media, by Age Category

In short, the Taxation Section’s website is underutilized, although highly valued by those who use it often. Some navigation problems were cited by members as impeding their use of the website. The open field comments should be reviewed prior to the next website redesign. The survey also shows that Taxation Section members are tech-savvy. Given the increasing popularity of social media, the Section’s presence on these sites should be enhanced. However, as Taxation Section members are more comfortable with LinkedIn for professional matters, it would behoove the Section to create and maintain a “company” page on this site, rather than devote increasing resources to Facebook “fan page” development. LinkedIn members are using “company follow” to keep track of developments in organizations in which they are interested (Roslanski, 2010). Using this LinkedIn resource would be a low-cost way to increase the Taxation Section’s visibility, especially among younger members.

Recommendations: 1) consider low-cost ways to promote the Taxation Section’s website, such as including Section links in all email communications to members; 2) Establish a LinkedIn “company” page and encourage student members especially to sign up for “company follow.”

VII. Successes and Upcoming Challenges

Successes

Two indicators testify to the health of the Section of Taxation. First, although the Section of Taxation membership has decreased 2% in the past year,²⁸ this is a comparable rate to other professional associations. A 2010 study of 315 associations reported flat or decreasing membership trends for a majority (51%) of associations from 2005 to 2010. For those organizations shedding members, the annualized trend was a decrease of 7% in the past five years (McKinley Marketing, Inc., 2010, p. 6). Second, although 79% of association administrators nationally are concerned about the effect of the

²⁸ Total membership in 2009 was 23,633; in 2010 the number stands at 23,129. Per communication with Yolanda Lee, Section of Taxation Marketing Director, September 17, 2010.

recession on annual meeting attendance (McKinley Marketing, Inc., 2010, p. 9), the Section of Taxation enjoyed a slight *increase* in attendance at this year’s May meeting.²⁹

Results from the 2010 survey indicate that survey respondents highly value Taxation Section benefits and are willing to share their thoughts and concerns with the Section. Particular successes noted by members concern the effective functioning of some committees, the usefulness of TaxIQ, and the availability of opportunities to participate, especially for women.

Challenges

Challenges that may affect the Section stem from three sources: economic pressure, changing demographics, and communications. These are not discrete problem areas; rather, economics, demographics and communications issues are intertwined, defining a set of potential problem areas. First, although meeting attendance has been steady over the past two years, members’ comments indicate that they are being affected by decreasing travel budgets. This could result in a decline in meeting attendance frequency over the next two years. Second, a related problem concerns a misalignment between those who have access to dues and travel support and those who value these employer benefits. 2010 Survey data show definitively that demographic groups who are the least concerned with employer reimbursement of dues and travel expenses (Caucasians, males) are the most likely to receive these benefits. Conversely, African Americans, Latinos, and women place a higher value on employer reimbursement of dues and meeting expenses but are less likely than Caucasians and males to receive these benefits from employers. This is a challenge for the Section because the two fastest growing segments of the membership (i.e., Latinos and women) are also the most at risk for retention.

Despite economic pressures and funding disparities, a majority of members in all categories consider that the Section is doing a good job providing opportunities for participation. Figure 11 (below) shows how each demographic segment perceives Section opportunities.

²⁹ In May 2009, 2,002 (8.5%) members attended the Bi-annual Meeting; in May 2010, 2,059 (8.9%) attended. Per communication with Yolanda Lee, Section of Taxation Marketing Director, September 17, 2010.

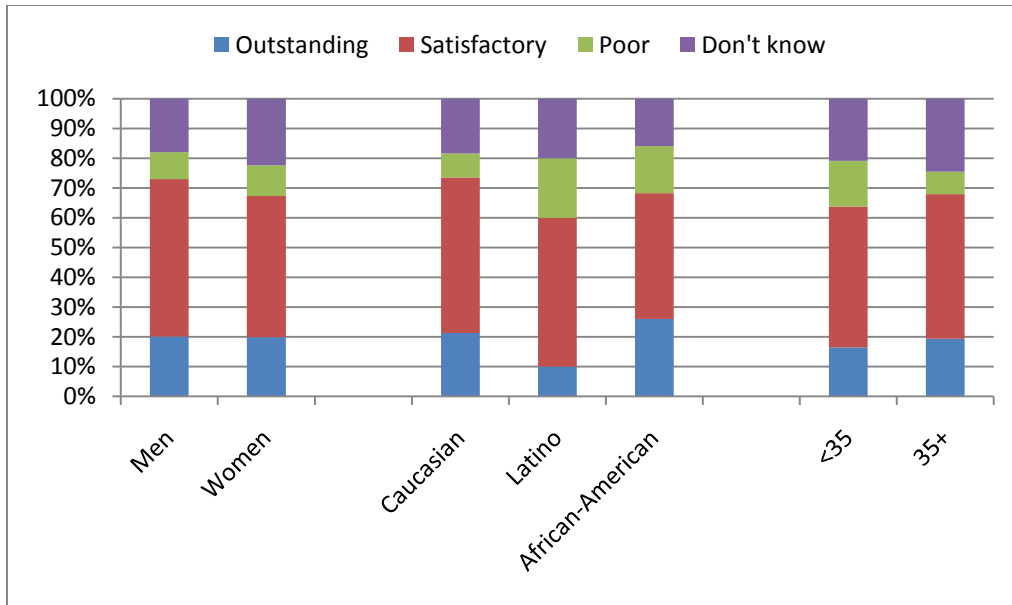


Figure 11. Perceived Section Opportunities, All Demographic Groups

These survey data show that males and Caucasians are the most satisfied with opportunities to participate in Section activities. However, women are only slightly less satisfied than men are with their opportunities in the Section. 19.9% of women say that these opportunities are outstanding, compared to 20.2% of males and 21.3% of Caucasians who hold this view. Only 10.4% of women consider participation opportunities to be poor, while 9.1% of males and 8.1% of Caucasians believe this to be the case. In short, the Section is doing a very good job providing participation opportunities to women, although there is room for improvement.

The least satisfied with Taxation Section opportunities are Latinos and young lawyers. Only 10% of Latinos and 14.8% of young lawyers consider opportunities in the Section to be outstanding. At the other end of the scale, 20% of Latinos and 13.8% of young lawyers consider Section opportunities to be poor. African-American lawyers are in the middle. The highest percentage of “outstanding” ratings came from African-American attorneys (26%); however, 15.8% of African-Americans consider opportunities to be poor. This places them between younger lawyers (13.8%) and Latinos (20%) when evaluating Section opportunities as poor. In other words, the Section needs to do more to reach out to Latinos and younger lawyers, as well as some African-Americans.

The effects of an aging membership are not conclusive from the survey data. However, three clear findings emerge: a demographic “bust” will take place in 5 – 10 years; a lower satisfaction level is expressed by current younger members; and a perception of “social insularity” in some key committees is noted. If these issues are not addressed by the Section, unpleasant consequences may follow. For example, the Section could suffer from a decline in the level of commitment by members and a poorer quality of volunteers for leadership positions in the future.

Finally, the survey results show definitively that communication strategies need to be reviewed and possibly reconceived. Communications between the Section and its members suffer from the general information overload affecting busy professionals in the current environment. Many members are not paying attention to Section communications. Consequently, they are unaware of Section resources, such as the Section website, TaxIQ, or other benefits. The number of survey non-responses also speaks to the problem of capturing the attention of overburdened tax attorneys.

Some associations are addressing the lack of attention by simplifying communications streams or by creating targeted communications for segments of their population. The data presented in this report should provide a solid empirical basis for considering alternatives and developing strategies for future growth.

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IX. Appendix

Survey Methodology

The ABA Section of Taxation 2010 Member Survey was accomplished using an entirely new methodology. In the past, the survey was conducted using conventional pen-and-paper self-administered questionnaires. This year the member survey was done electronically. The high expense of printing and mailing questionnaires in earlier decades meant that it was not economically feasible to survey the entire population (of about 20,000 members). Thus, previous surveys (in 1982, 1990, 1997, and 2002) used a sampling strategy.³⁰ Since the marginal cost of sending an electronic questionnaire to additional respondents (beyond the first) is effectively zero, the entire population of members on the Section's email list received electronic invitations to take the 2010 Survey.³¹ A major benefit of targeting the entire population is that sampling and coverage errors are avoided (Dillman, 2007). Potential problems with representativeness of the sample exist with both methodologies, and are always addressed in the analysis.

The decision to attempt a survey of the entire Section of Taxation membership was not made lightly. Such a large survey would not be financially possible without electronic means. Recent studies have shown that an emailed survey is by far the most efficient way to reach busy professionals (Maibach, Witte, & Wilson, Forthcoming; James, Ziegenfuss, Tilburt, Harris, & Beebe, 2010). William Sims Bainbridge, of the National Science Foundation, argued that email and web surveys are the wave of the future (Witte, 2009, p. 283).

There is a small subpopulation of Taxation Section members (5,740) who are not on the Section email list because they have opted out of electronic communications. We sampled this subpopulation, sending out 500 paper questionnaires (in a systematic random sample). Only 22 surveys were returned.

The cost comparisons are instructive. Costs of an electronic survey primarily are associated with the development of a survey instrument and the analysis of data. Mailed surveys incur substantial additional costs. For the 2010 Member survey, the mailed surveys had a lower response rate than the electronically delivered questionnaires. They were also very expensive. The printing costs alone (not including postage) were over \$2200, or more than \$100 per returned survey.

Since electronic surveys provide greater coverage and lower costs—two great advantages—this ease of administration has led to a proliferation of surveys and a downward pressure on response rates. The problem of “survey fatigue” has grown as people are solicited for consumer, political, or other surveys almost daily (Witte, Amoroso, & Howard, 2000). Twenty years ago a “good” response rate

³⁰ We do not have data on response rates for these previous surveys.

³¹ 16,115 members (70%) agreed to receive electronic communications from the Section of Taxation. We expect this number to increase as fewer members “opt out” of email over time.

was between 30 – 40% but now yields are between 5 – 10%. Results for the 2010 Member Survey are in the latter range.

The overall response rate of the 2010 Member Survey (including electronic and mail) was 6.65%. The response rate from the electronic survey was much better (6.76%) than that from the mail survey (4.4%).³² Results for the core constituency, 30 – 65 years of age, are even better, at 7.7%. On the one hand, use of electronic methods has decreased the percentage of respondents; on the other hand, the raw numbers of responses have increased because the entire population is included in the web survey. Nevertheless, response rates are not the key issue. The most important factor affecting the analysis is representativeness. Our report has documented the high degree of representativeness of our data. A few weaknesses of the data set have been noted and qualifications made in the analysis, where appropriate.

Research suggests that the survey fatigue issue will push social scientists to develop shorter, more focused survey instruments, most likely with monetary and other incentives. For example, research that examined physicians’ responses to medical surveys noted that response rates improved with rewards. In one study, immediate \$25 incentives resulted in the best response rate (34%); however, the promise of a \$25 check (after the doctor supplied her social security number) didn’t improve response rates over a non-incentivized survey invitation (8%) (James, Ziegenfuss, Tilburt, Harris, & Beebe, 2010).

In short, experience with the 2010 Member Survey shows that it is clearly not cost-effective to continue the tradition of mailing surveys. In the future, the Section of Taxation Member Survey will need to be tightly focused and significantly shorter, as length of surveys and relevance of questions are crucial determinants of survey response.

List of Recommendations

Each discussion of research findings in the report concludes with a recommendations text box. These policy prescriptions highlight actions that can be taken to address key findings from the Survey. In this Appendix, we collect the set of recommendations, organize them into three action areas, and provide additional detail.

Strategize Communications and Marketing

Results from the survey emphasize the difficulty in capturing the attention of Section Members. Despite multiple forms of communications from the Section of Taxation (emails, website, newsletters), many members lack awareness of basic Section benefits. This problem is ubiquitous due to the phenomenon of information overload in business organizations (Klingberg, 2009; Edmunds & Morris, 2000). The recommendations listed below provide a starting point for reconsidering communications and marketing strategies.

³² Response to the electronic survey invitations may also have been affected by inattention, spam filters and other email sorting protocols that diverted these solicitations. Thus, there is an “unknowable” factor in calculating the true response rates for electronic surveys.

- Discuss marketing strategies to concurrently promote awareness of the Taxation Section’s website and TaxIQ.
- To clarify the function of TaxIQ on the web pages place the descriptor, “Taxation Section Meeting Materials Archive,” in the prominent position. Use the tag, “Thoughtful insights. Useful Analysis” in a smaller font, as a subtitle.
- Include a link to the Section’s website in all email communications to members.
- Establish a LinkedIn “company” page and encourage student members especially to sign up for “company follow.”
- Consider new ways of cooperative marketing between the Taxation Section and corporate sponsors.
- Increase member awareness of sponsorships through targeted surveys and mailings.

Enhance Leadership Opportunities

Demographic shifts identified in the survey suggest the need for the Taxation Section to be proactive in cultivating future leaders. Actions especially need to address: younger and mid-career lawyers, women, African-Americans and Latinos.

- Conduct a focus group (during one of the semi-annual Taxation Section meetings) or distribute a short survey to query women members on their preferences and constraints on participation in Section activities.
- Develop incentives and leadership training opportunities for mid-career lawyers in their forties.
- Conduct a short survey of committee members to evaluate the factors affecting meeting attendance and committee participation.
- Use results from the committee survey to develop “Best Practices” guidelines for committee chairs.
- Establish a mentorship program or “associate chair” positions for younger attorneys that will bring them into decision-making contexts.
- Open an institutional channel through which new tax attorneys can influence the selection of speakers or CLE topics.

Target Key Constituencies

A critical finding from the survey shows that members who highly value employer subsidies (for dues and meeting expenses) are least likely to have these benefits. This holds true for key constituencies: women, blacks and Latinos. Women and Latinos are the fastest growing membership segments *and* they are less likely than Caucasian males to have this employer support. Women and minorities are more economically vulnerable and so they value employer subsidies highly. Without the ability to recover costs from their employers, these key constituencies may be at risk for continued Section involvement.

- Conduct outreach activities with large employers to communicate the importance of dues subsidies for women and minority members.

- Increase awareness of the Nolan Fellows program through mailings or other marketing, especially for target groups (women, Blacks, Latinos).
- Consider increasing funding for the Nolan Fellows program in order to make more fellowships available.

Reorganize the Nolan program to provide a small number of “full ride” fellowships (as for current Nolan Fellows) and a large number of small “single purpose” grants (to subsidize dues, meeting registration, or travel.) The Fellowship program would continue to be competitive, but the single purpose grants could be given out non-competitively to all who fit the criteria, until the funds run out.