

The Results Are In: ABA Tax Section 2010 Member Survey

From May through July 2010, the Tax Section conducted a membership survey,¹ the fifth such effort since 1982. Of the 16,515 members surveyed, 1,082 responded by e-mail, and an additional 22 individuals responded by mail 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, and Levine, 2004; James, Ziegenfuss, Tilburt, Harris, and Beebe, 2010). When adjusted to discount the high number of student members (free), 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 had five objectives: first, to assess the members' satisfaction with Tax 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

The full survey report, which is available on the Tax Section's website www.americanbar.org/groups/taxation.html, presents results from the 2010 Membership Survey organized thematically to address Section priorities. First, the report addresses the processes of collecting the survey data and how well the respondent pool represents Section membership. Second, the report analyzes demographic and economic changes affecting the composition and careers of tax attorneys. Third, the report highlights the survey results pertaining to Section resources such as dues and sponsorships. Fourth, the survey report considers members' awareness and preferences for Section benefits: TaxIQ, publications, CLE, and committees. Fifth, the survey deals with Section

initiatives for young lawyers, Section programs and awards, and its Web site. Finally, the survey report identifies the Tax Section's current successes and points to upcoming challenges.

2010 Survey Representativeness

To assess the representativeness of the survey, a comparison of the survey respondents to the Section membership was completed 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

The survey results indicated 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 Section members. However, members under 30 (primarily 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 lesser loyalty to one section. 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 the overall analysis.

Gender

When comparing the overall membership to the survey respondents, it seems that men responded to the survey at slightly higher rates than women. 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, and 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. Based on that information it was determined that 53% (11) were clearly men and 43% (8) were clearly women. The final analysis incorporated these adjustments to the data set. The conclusion is that the gender division of the surveyed population substantially reflects that of the membership.

Ethnicity and Race

Members were more willing to provide ethnicity data in the context of survey data gathering than they were when updating their Section member records. The ABA Section of Taxation member

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 Survey Report Appendix for an explanation of the survey methodology.

records data significantly lacks information on race and ethnicity for 62% of its members. In contrast, the survey is missing these data for only 21% of respondents. The 2010 survey slightly over-represents minority members from the African American, Asian, and Latino communities. This was a net positive for purposes of the survey analysis; higher frequencies in the minority pools provided more observations from which to make in-group distinctions and draw between-group comparisons.

Generalizability of Results

Since most of the data for the survey were collected electronically, 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 over-represented in terms of percentages, the raw numbers of these respondents are very low. This means that a few highly opinionated individuals could skew the results. It is not certain that this is the case; however, please note that the 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. 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.

Based on the 2010 Member Survey the following recommendations are being presented for consideration:

1. **Recommendation:** Develop incentives and leadership training opportunities for mid-career lawyers.
2. **Recommendation:** Conduct a focus group (during one of the Section Meetings) or distribute a short survey to query women members on their preferences and constraints on participation in Section activities.
3. **Recommendation:** 1) Consider new ways of cooperative marketing between the Tax Section and sponsors. 2) Increase member awareness of sponsorships through targeted surveys and mailings.
4. **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. ■

TAX *Bits*

Tax: That Three Letter Four Letter Word

By Robert S. Steinberg*

Tax time is for most too unhygienic.
We all dislike taxes,
I guess it's genetic.

Tax is a three letter,
four letter word.
For who wants to pay
for a governing herd?

Blue and red hucksters
gang gagging amuck.
Some few call a Congress,
and I call a duck.

Quack, quack the flock promises
quacking aloud,
anytime anyone
gathers a crowd.

Quack, quack about giving
the worker a living.
Quack on about trying
to spend less on flying.

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Quack about budgets
and Social Security.
Quack ideologically
on Adam Smith purity.

But where does this quacking
that hackles up foes,
lead us, I wonder?
If only to woes.

We'd pay taxes more gladly
if Congress had unction
to work compromises,
as grownups should function.

But politics being
no noble profession,
we grudgingly file
our income confession.

Burnt homage to hacks
who spend off our backs,
that three letter, four letter
hated word “tax.”