

Māori Customer Landscape

March 2021

Tītiro whakamuri, kōkiri whakamua

Look back and reflect before we move forward



TĪTIRO WHAKAMURI, KŌKIRI WHAKAMUA:

Look back and reflect before we move forward.



This whakataukī encourages us to look back and reflect on what has happened in the past, in order to move forward in a positive way.



This is relevant to Inland Revenue and its relationships and practice with Māori customers, in terms of both what we can learn and improve on, and where we have built some solid foundations.





MIHI

Kāore e ārikarika ngā mihi ki ngā whānau i whai wāhi ki a mātou, otirā ki tēnei rangahau. Mei kore ko koutou, tē taea e mātou te whakatūtuki ēnei mahi.

Ka rere hoki ngā mihi ki ō mātou hoa mahi, ki a Customer Insight and Evaluation, ki te rōpū MENE, ki a Māhutonga tae atu ki ngā kaitakawaenga Māori. Koutou kua whakatinanatia ēnei mahi, nei rā te mihi maioha ki a koutou katoa.

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01

Introducing the landscape



The landscape brings whānau¹, hapū² and iwi³ perspectives into Inland Revenue.



Building empathy with, and a deeper understanding of, our Māori customers' world will help Inland Revenue to become a customer-centered organisation. It will also help us to meet our responsibilities under the Treaty of Waitangi and ultimately – improve outcomes for our Māori customers.



The rich stories and insights from whānau, hapū and iwi provide an understanding of what is important when engaging with us.



They also present opportunities for Inland Revenue to improve its practice when working with our Māori customers.



This landscape will go on to inform two specific initiatives at Inland Revenue:

- Māhutonga is an approach to weave the Treaty of Waitangi into our organisation; and
- Mauri Ora Te Whānau is a strategy providing direction for how we respond to and support our Māori customers.



It can also inform other areas about how to improve outcomes for Māori and Inland Revenue, including customer segment strategies, Policy and Business Transformation.

1) Family, extended family, family group, kinship – the primary economic unit of traditional Māori society.

2) Subtribe, kinship group – consists of a number of whānau sharing descent from a common ancestor.

3) Tribe, extended kinship group – refers to a large group of people descended from a common ancestor and associated with a distinct territory.

Three important principles underpinned our research.



Multiple research methods were used to ensure robust and compelling findings.



Understanding authentic Māori views from whānau, hapū and iwi were the drivers behind each method.



Kaupapa Māori research principles were followed so that appropriate time and consideration was given to tikanga Māori (Māori protocols) in the planning and conduct of our fieldwork and reporting.

Our findings have come from a variety of sources.



A literature review to better understand whānau and whānau-centred practice.



Customer interviews with **75 whānau** across Aotearoa New Zealand.



A customer survey receiving **331 responses** from our Māori customers.



Additional supplementary analysis that drew on existing insights from other internal and external sources to better understand the impacts of COVID-19 for Māori.




Workshops with internal stakeholders.




Our early research set the focus for the landscape on the concept of 'whānau'.

In the past Inland Revenue tended to focus on how we can support the 'Māori economy', but our early research broadened our understanding.


Our first phase of research found that views about the Māori economy from whānau, hapū and iwi were that:



The Māori economy is influenced heavily by cultural values of the Māori world.



Whānau are represented throughout every structure in the Māori economy.



Whānau is extremely important to Māori (Customer Insight & Evaluation, 2019b).

These fundamental learnings enabled us to better define who Inland Revenue's Māori customers are, being:



"Customers and their whānau with whakapapa Māori (Māori ancestry), who contribute to the cultural, social and economic wellbeing of Aotearoa New Zealand".



This definition confirmed that the focus for the landscape would include Māori individuals, families and businesses and that Inland Revenue would seek to explore these groups through a collective, 'whānau' lens.

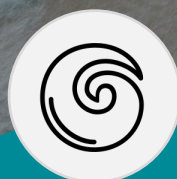


The rationale is that through supporting whānau Māori to achieve their aspirations, Inland Revenue will contribute to positive long-term outcomes for iwi Māori, the Māori economy, and Aotearoa New Zealand.

We have also overlaid a COVID-19 lens to ensure a timely and appropriate response from Inland Revenue for our Māori customers.



Resources have been allocated at an unprecedented scale and pace to address the economic crisis the COVID-19 pandemic has caused.



Inland Revenue adapted its approach during COVID-19 to support people through the response, recovery and rebuild, while continuing to promote voluntary compliance.



The landscape considers the challenges that whānau Māori are facing during COVID-19 and ensures that any opportunities for Inland Revenue to improve will allow us to provide a response to the pandemic that is appropriate and timely.

02

Understanding our
Māori customers'
needs and
aspirations





The Māori world view is holistic.

In the Māori world everything is interconnected.
Social, cultural, environmental and economic
perspectives are intertwined.

Intergenerational wellbeing is
paramount.



Manaakitanga is about hospitality and the
act of caring for others by showing
kindness, generosity and reciprocal support.



Whanaungatanga is about relationships,
feeling a sense of belonging and embracing
genealogical connections.



Kaitiakitanga is about guardianship, the connection
between people and the natural world, and looking
after resources for future generations.



Rangatiratanga is about self-determination, self-
management and having the ability to decide your
own aspirations in life.



Whakapapa is about lineage through many
generations, and linking to people and land.



Kanohi ki te kanohi is about the importance of
meeting face to face, being able to determine
genuine intentions, and building trust.

The Māori world view involves
cultural values that are applied
through traditional knowledge,
beliefs and practices. These
values include, but are not
limited to:



“We have very strong values
of manaakitanga, kotahitanga,
whanaungatanga, and we
tend to work with
organisations that are similar,
and they don't necessarily
even have to be Māori.”

- Ahu whenua trustee,
Bay of Plenty



How can Inland
Revenue be more
cognisant of this holistic
cultural world view
when supporting
whānau Māori?

Whānau is central in the Māori world and is fundamental to wellbeing.

The term whānau is multifaceted and influenced by different factors, and therefore it cannot be defined by a single idea. There are two ways we look at the idea of whānau:



Whakapapa whānau: Individuals connected through whakapapa (ancestry/kinship), bloodlines and generally link back to a common ancestor.



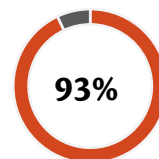
Kaupapa whānau: Individuals who share a common goal, values or who may live within close proximity to each other (Inland Revenue, 2019d).

He Korowai Oranga (Ministry of Health, 2002) states that:



“as a principal source of strength, support, security and identity, whānau plays a central role in the wellbeing of Māori individually and collectively”.

- He Korowai Oranga



External research shows that 93% of Māori support sustainable wellbeing and intergenerational change being whānau-based, both for individuals and collectives (Tūhono, 2019).



“Individually, yes, there are a lot of people within the Inland Revenue who understand whānau, but as a business or a Government department, no.”

- Kuia, Small whānau trust



Inland Revenue can better support our Māori customers, both as individuals within a whānau and as a collective, by placing whānau at the centre of our work.

**To understand the
current context of our
Māori customers' lives,
we need to take a step
back.**



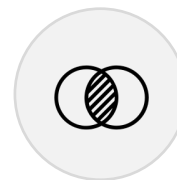
In signing the Treaty of Waitangi, two different worlds came together.



The Treaty was signed in 1840 and is considered to be the founding document of Aotearoa New Zealand. The overarching intention was to enable European settlers and Māori to live and prosper together.



However, European settlers brought with them a world view that was compartmentalised and individualistic. This was in conflict with the collective, holistic Māori world view.



These differing world views meant that agreements made in the Treaty were understood in different ways. This resulted in contractual breaches by the Crown which devastated Māori and negatively impacted on Māori / Crown relations.

Ultimately one world view dominated to the demise of the other.



“That's what colonisation is about. They don't want to even look at the Treaty, it's too dangerous, because they'd have to face facts.”

- Kuia, Bay of Plenty

Since the signing of the Treaty, certain historical events have shaped Māori / Crown relations and the implications of these on Māori wellbeing remain in place today.



This included Government policies that focused on land confiscation, or preventing Māori from speaking their own language, which have had detrimental impacts on the Māori population.



These negative implications extended to times of crisis similar to COVID-19, such as the 1918 Spanish flu, where the Māori mortality rate was 7 times higher in contrast to the British settlers.



“Two generations back my mum was beaten for speaking te reo. Why would you beat someone up for speaking their language? That doesn't make sense, but it's a hurt we carry through generations.”

Local Government Councillor

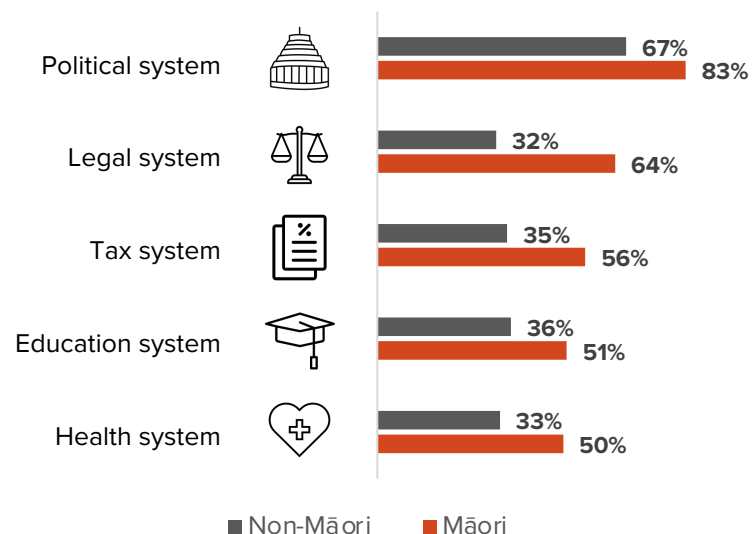


As an agent of the Crown, and whose purpose it is to support the Crown in its relationships with Māori and deliver good outcomes for Māori customers, it's vital that Inland Revenue acknowledge and empathise with this history in order to move forward.

Historical grievances between Māori and the Crown have contributed to the intergenerational mistrust that our Māori customers have in Inland Revenue.

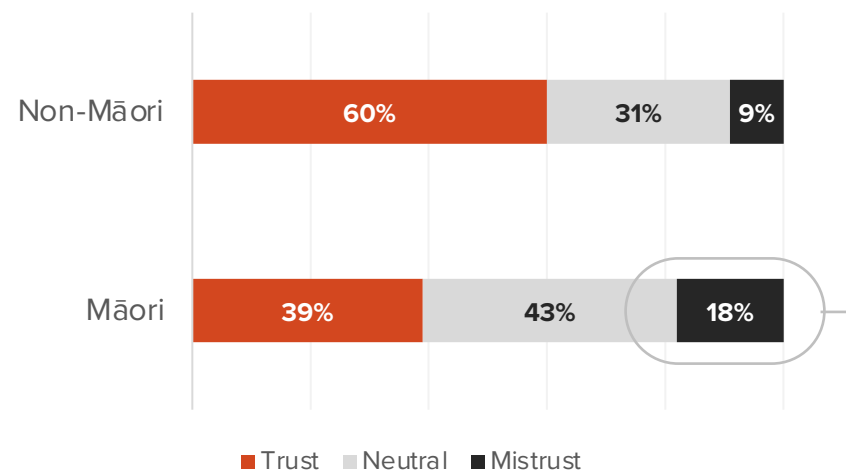
Negative beliefs that Māori have about the Crown have been passed down from previous generations. This is a key reason why Māori have lower levels of institutional trust in comparison to non-Māori.

Percentage of customers who do not trust the following systems:⁴



And these lower levels of institutional trust have contributed to the higher levels of mistrust that our Māori customers have in Inland Revenue.

Levels of trust in Inland Revenue⁵



4) Trust Perceptions Survey, 2019, base is between n=250 and n=260 for Māori and n=3,274 and n=3,338 for non-Māori.

5) Trust Perceptions Survey, 2019, n=254 for Māori and n=3,397 for non-Māori.

The intergenerational mistrust that our Māori customers have in Inland Revenue, has some connection with attitudes to compliance.⁶



Those who have lower levels of trust tend to have more negative attitudes towards paying tax.

For example, of those who had negative attitudes, 3% had lower levels of trust as opposed to 1% who had higher levels of trust.



In contrast, those who have higher levels of trust tend to have more positive attitudes towards paying tax.

For example, of those who had positive attitudes, 19% had low levels of trust while 31% had high levels of trust.



Inland Revenue's strategy to encourage voluntary compliance focuses on building trust with our customers, which in turn should build trust in the tax system.



"It's a mistrust that's so ingrained. It goes beyond Inland Revenue, it's just a lack of trust, and it gets reinforced every day. Every day the rivers get dirtier, every day more shellfish die, and every day traditional food hunter-gatherers are being disadvantaged, so it reinforces their thinking that they're a victim of their circumstance. Government departments who try and get involved under the guise of helping are just seen as an arm of the oppression."

- Managing Trustee, Whānau-focused service



Focusing on improving relationships with Māori will go a long way in building trust. This in turn should improve attitudes about compliance. It should also contribute towards improving the wider Māori / Crown relationship.

In addition, Inland Revenue's dual role of providing support and enforcement is seen to be out of balance by some Māori customers.



Inland Revenue
Te Tari Taake



"If you truly want to understand why things continue to happen cyclically, it's an intergenerational framework of fear, misunderstanding, and a lack of knowledge."

Local Government Councillor



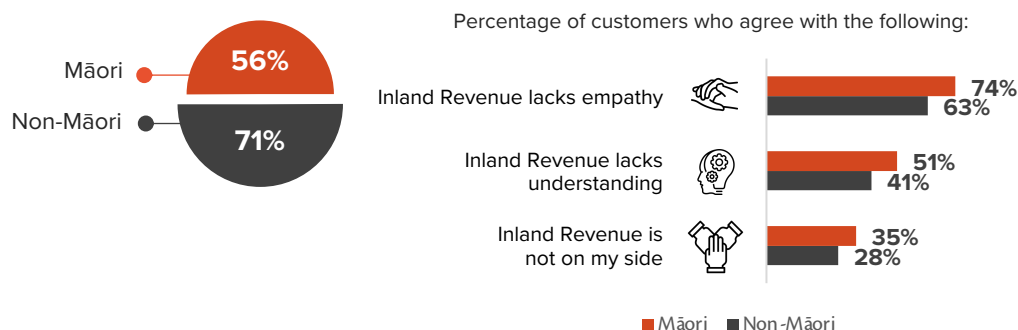
Inland Revenue can address these enduring narratives by showing empathy when supporting whānau Māori.

Inland Revenue is perceived by some of our Māori customers to have heavy-handed approaches to compliance, and this has contributed to the view that our Māori customers have of us.

Māori are less likely to feel that Inland Revenue trusts them to do the right thing, in comparison to non-Māori.⁷

Māori are more likely to feel that Inland Revenue lacks empathy and understanding and that Inland Revenue is not on their side, in comparison to non-Māori.⁸

Further, 87% of Māori see us as an enforcer rather than a supporter.⁹



87%



Inland Revenue wants our customers to believe that if they are trying to do the right thing, that we will be there to help them. But, being fearful of the repercussions when obligations cannot be met means that some Māori customers avoid coming to us for support which often sees matters escalate into significant issues later on.

7) Trust Perceptions Survey, 2019, n=302 for Māori and n=3,334 for non-Māori

8) Trust Perceptions Survey, 2019, base is between n=271 and n=296 for Māori and n=2,900 and n=3,297 for non-Māori.

9) Trust Perceptions Survey, 2019, n=277.

Three beliefs driving Inland Revenue's practice should help strike a good balance between support and enforcement.



When I pay my taxes, I am doing a good thing (and that is what people like me to do).



When I am trying to do the right thing, Inland Revenue will help me.



When someone else is trying to do the wrong thing, Inland Revenue will find them.



Inland Revenue promotes these 3 beliefs that we want our customers to have in us.



It is these 3 beliefs that underpin how Inland Revenue thinks and responds so that we are striking a good balance between support and enforcement.



Pockets of good practice exist at Inland Revenue, signalling that we can strike a good balance between support and enforcement.

Māhutonga weaves the strands of Tiriti o Waitangi and Māori perspectives, process and practice into IR.

Kaitakawaenga Māori work in Community Compliance and respond to the needs of whānau Māori supporting them to achieve their aspirations.

Customer Insight & Evaluation employs Māori researchers and evaluators to undertake research and evaluation with whānau Māori using kaupapa Māori principles.

MENE is a Network Group of internal stakeholders with a strategic and tactical focus on the delivery of services to our Māori customers.

Policy are developing ways to engage Māori in the policy development process.

Business Transformation engages with Māori organisations to provide visibility and support of the upcoming tax and social policy changes for our Māori customers.



However, this good practice is in small pockets only. Taking more significant, systemic measures to embed this practice across Inland Revenue will ensure a wider reach.



**Now, more than ever,
Inland Revenue needs to
get it right to support
Māori through the
respond, recover and
rebuild phases of
COVID-19.**



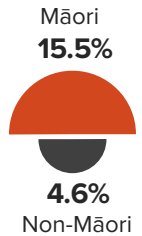
Māori are likely to be more impacted than non-Māori from the fall-out of the pandemic.

Many people living in Aotearoa New Zealand will be facing a long road of difficulties and uncertainty as the health of the economy and individuals is threatened. This will be felt most by those who were already living in precarious circumstances.

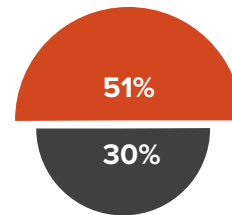


Unfortunately this is the case for many Māori, who will recall similar inequities and suffering from the past. For example, Martin Jenkins (2020d) explains:

- ▶ During the economic downturn of the late-1980s, Māori unemployment was 4 times higher than for non-Māori.
- ▶ During the global financial crisis, Māori unemployment was 15.5%, in comparison to 4.6% for NZ Europeans.



Māori



Non-Māori

The economic impacts of COVID-19 are yet again expected to hit Māori communities the hardest:

- ▶ 51% of Māori households are 'in difficulty', in comparison to 30% of European households (Commission for Financial Capability, 2020).
- ▶ Even though the largest uptake of the Jobseeker Support since March 2020 has been non-Māori, Māori continue to be the largest group that is receiving this assistance (Ministry of Social Development, May 2020).



There is a real potential to discriminate against Māori who have less access to necessary services, technology and data. This includes, but is not limited to, kaumātua and those living in rural communities (Inland Revenue, 2020j).



We know that our Māori customers will be struggling, and while Inland Revenue is delivering a COVID-19 response we could also be considering how to deliver a tailored and targeted response for our Māori customers.

How can Inland Revenue meet the needs of Māori and better support whānau aspirations?

03

Opportunities for Inland Revenue



Meeting our obligations under the Treaty of Waitangi will guide our approach to address the needs of our Māori customers and support whānau.

We focus on 3 principles that underpin the Treaty of Waitangi.



To protect Māori knowledge, practices and language.



To work in partnership with Māori.



To encourage participation of Māori in our work.



“IRD can be part of the ongoing problem, or they can be part of the solution. They can use their position to do partnership, protection and participation well. Now's the time.”

Local Government Councillor



Putting these principles into practice will help Inland Revenue to ensure that we are working towards being a better Treaty partner.

We have identified 3 tactical approaches that Inland Revenue can implement to put into action the Treaty principles.



Grow our understanding and empathy of the Māori world view so that when we are working with Māori we are responding appropriately.



Foster active partnerships with Māori to show that our intentions to support whānau are genuine and that there are mutual benefits for both partners.



Deliver whānau-focused services so that we are placing whānau at the centre of our work.



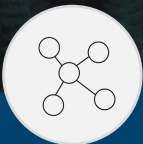
Putting these approaches into action will ensure Inland Revenue contributes towards positive long-term outcomes for whānau Māori.



Here's how Inland Revenue can put these 3 tactical approaches into action.



First, some important points to mention.



Several actions, along with features of each action, were identified through our qualitative interviews with whānau Māori.



To help Inland Revenue to allocate resources, these actions and features were assessed and prioritised in our survey, based on level of importance to the respondents.



They were also tested with key Inland Revenue stakeholders.



The survey results were collected pre-COVID and so it is important to consider that peoples priorities may have changed post-COVID.



Tactical Approach 1:

**Grow our understanding
and empathy of a Māori
world view.**





Understand Māori history and use tikanga Māori (Māori protocols) and te reo Māori (the Māori language) when interacting with whānau Māori.

Rated by
whānau as 2nd
most important
action for Inland
Revenue to
undertake.¹⁰



Inland Revenue
Te Tari Taake



“To build relationships, don't send people out to the community with "how do you do?" They've got to learn te reo Māori. You don't have to be expert and you don't have to be fluent in te reo Māori but get your vowels right.”

- 'Tāua (grandmother),
Christchurch

A list of prioritised features of how Inland Revenue could do this includes, but is not limited to:¹¹

1

Inland Revenue respecting the cultural beliefs, needs and preferences of whānau.

2

Inland Revenue using te reo Māori (the Māori language) when interacting with whānau, including correct pronunciation.

3

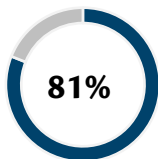
Inland Revenue observing and responding to tikanga (protocols) when necessary, including when being welcomed onto marae (meeting grounds) as manuhiri (visitors).

4

Inland Revenue understanding and respecting Māori history, including the history of the iwi that is connected to their local area.

5

Inland Revenue providing forms and information in te reo Māori (the Māori language), including digitally.



In our survey, 81% agreed that Inland Revenue needs to improve its understanding of Māori history, and use tikanga Māori (Māori protocols) and te reo Māori (the Māori language) when interacting with whānau¹².

► When thinking about the types of interventions to design for whānau Māori, evidence shows that the integration of tikanga Māori (Māori protocols) and te reo Māori (the Māori language) are commonly recommended as being effective (Martin Jenkins, 2020c).



Understanding Māori history and using tikanga Māori (Māori protocols) and te reo Māori (the Māori language) will help Inland Revenue to ensure that whānau Māori are comfortable to come to us for support. This will also help Inland Revenue to build trust and empathy with whānau Māori.

10) Māori Customer Survey, 2020, n=331.

11) Māori Customer Survey, 2020, n=269.

12) Māori Customer Survey, 2020, n=331.



Provide physical and digital environments that are welcoming when whānau Māori need us for support.

Rated by whānau as 3rd most important action for Inland Revenue to undertake.¹³



Inland Revenue
Te Tari Taake



“I know that manaakitanga (kindness), aroha (concern), and those principles, can be injected into the organisation. I think at the beginning, though, it's the front office, they're the ones who can either make or break the connection.”

- Māori land trustee

A list of prioritised features of how Inland Revenue could do this includes, but is not limited to:¹⁴

1

Inland Revenue providing public spaces where whānau can comfortably bring their tamariki (children) to.

2

Inland Revenue using te reo Māori (the Māori language) in everyday conversations with whānau Māori.

3

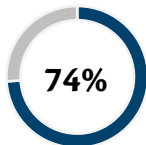
Inland Revenue using Māori greetings like “Kia ora” (“Hello”).

4

Inland Revenue providing large private rooms for when there are many whānau members included in meetings.

5

Inland Revenue providing public spaces that are influenced by Māori cultural designs, te reo Māori (the Māori language) and traditional artefacts, including digitally.



In our survey, 74% agreed that Inland Revenue needs to provide environments that are welcoming when whānau need us for support.¹⁵



Commentators have identified pros and cons to whānau Māori relying more on digital environments as a result of COVID-19 and its impacts:



Deloitte (2020) note that the new normal of digital engagement will result in new ways to engage with land dividends beneficiaries and stakeholders through virtual platforms without the traditional barrier of distance.



On the downside, the digital divide (poor internet and/or no device to access the internet) could mean some Māori customers miss out on opportunities to fully participate.

- It is important that whānau Māori can access environments that are comfortable for them when interacting with us. This includes our internal environments (front-of-house, phone, and digital) and when appropriate, meeting whānau in external environments like at their own homes, marae (meeting grounds) or community spaces.



Providing welcoming environments will help Inland Revenue to ensure that whānau Māori are comfortable to come to us for support. This will also help IR to build trust and empathy with whānau.



Tactical Approach 2:

Foster active partnerships.





Build enduring relationships with iwi, hapū and whānau.

 Rated by whānau as 4th most important action for Inland Revenue to undertake.¹⁶



Inland Revenue
Te Tari Taake



“You really want to engage with Māori, then they have to be part of co-decision making, not co-design.”

- Rūnanga Trustee, South Island

A list of prioritised features of how Inland Revenue could do this includes, but is not limited to:¹⁷

1

Inland Revenue working together with iwi, hapū and whānau when designing strategies, policies, and legislation which impacts whānau Māori.

2

Inland Revenue employing Māori people, including in leadership, who specialise in relationships with whānau, hapū and iwi.

3

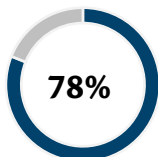
Inland Revenue forming meaningful relationships that are reciprocal and ongoing.

4

Inland Revenue participating in iwi-led hui/wānanga (a place of learning) including those that are held on marae (meeting grounds) and being able to participate appropriately.

5

Inland Revenue actively participating in Māori community-led events.



In our survey, 78% agreed that Inland Revenue needs to improve its relationships with iwi, hapū and whānau¹⁸.

► Iwi are a valuable Treaty partner for Inland Revenue as they are in a position to have the connections into communities to provide innovative and strategic solutions to support whānau and Māori businesses (Inland Revenue, 2020k).



The pandemic is an opportunity for Inland Revenue to support and work closely with iwi. If we do this well, then potentially we can build trust within a short period.



Building enduring relationships with whānau, hapū and iwi will help Inland Revenue to ensure that Māori are active partners in addressing the needs of whānau Māori. This will also contribute towards improving the wider Māori / Crown relationship.

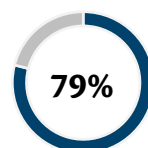
Build partnerships with organisations that deliver services focused on whānau Māori.

Rated by whānau as 5th most important action for Inland Revenue to undertake.¹⁹

A list of prioritised features of how Inland Revenue could do this includes, but is not limited to:²⁰

- 1 Inland Revenue supporting iwi, hapū and whānau initiatives that are focused on working with whānau.
- 2 Inland Revenue working with social services providers so they know how Inland Revenue can support whānau Māori.
- 3 Inland Revenue working with other agencies to provide a mobile one-stop-shop for Government services for vulnerable whānau Māori.

- 4 Inland Revenue working with organisations to provide business training programmes for whānau Māori.
- 5 Inland Revenue working with relevant organisations to simplify land succession or whānau Māori.



In our survey, 79% agreed that Inland Revenue needs to build partnerships with organisations that deliver services focused on whānau Māori.²¹



In the COVID-19 rapid review series, Martin Jenkins (2020c) highlights the importance of including non-Government organisations in Government responses to whānau Māori needs during COVID-19, as they have access to intelligence, networks and resources that can be leveraged at a local level.

► Further, Inland Revenue (2020k) has identified a number of Government agencies working in partnership to support Māori through the pandemic.



Te Arawhiti, the Office for Māori Crown Relations, is supporting iwi with their local response plans (Beehive, 2020).



New Zealand Tourism and the Federation of Māori Authorities are working in partnership to provide support and guidance to struggling Māori businesses nationwide (Beehive, 2020).



The Māori Trustee (Te Tumu Paeroa) have established a \$10 million Māori Small Business Cashflow scheme to support Māori SMEs to meet their core operating costs (Te Tumu Paeroa, 2020).



“What a lot of organisations need to think about is by Māori, instead of it being led by IRD.”

Kaumātua (grandfather),
Te Arawa



Whānau Māori feel more comfortable going to trusted organisations for support. By building partnerships with these organisations, Inland Revenue will be in a better position to deliver our support and services to whānau Māori.



Tactical Approach 3:

Deliver whānau-focused services.





Respond to and support a diverse range of whānau Māori who have different needs and aspirations.

 Rated by whānau as 1st most important action for Inland Revenue to undertake.²²



Inland Revenue
Te Tari Taake



Te Puni Kokiri (2015) describe whānau-centred approaches as:

“a culturally grounded, holistic approach focused on improving the wellbeing of whānau (families) and addressing individual needs within a whānau context”.

A list of prioritised features of how Inland Revenue could do this includes, but is not limited to:²³

1

Inland Revenue supporting whānau Māori to access all the services that they need.

2

Inland Revenue working with whānau Māori so that they can determine their own needs and aspirations.

3

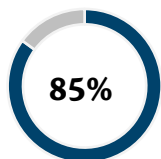
Inland Revenue providing information and support that whānau Māori need so they can make informed decisions.

4

Inland Revenue considering the needs of whānau Māori, both collectively and individually, rather than just as individuals.

5

Inland Revenue working with whānau Māori to achieve their goals and aspirations.



In our survey, 85% agreed that Inland Revenue needs to better understand, and respond to, a diverse range of whānau Māori.²⁴

Our literature review explains that:



A one-size-fits-all approach that focuses on individual needs and single-issue problems leads to services being fragmented and lacking in integration and coordination for Māori.



By placing whānau at the centre, allowing whānau to identify for themselves what it is they want to achieve, and then supporting them to achieve these aspirations – whānau-centred approaches can empower whānau.



Whānau ora (wellbeing) is achieved when whānau are the best that they can be.



For the whānau-centred approach to be successful in any initiative it must be guided by tikanga Māori (Māori protocols). (Inland Revenue, 2019d)



Being whānau-focused will help Inland Revenue to deliver a culturally grounded, holistic service so that whānau Māori are engaged and driven to achieve their aspirations.

22) Māori Customer Survey, 2020, n=331.

23) Māori Customer Survey, 2020, n=280.

24) Māori Customer Survey, 2020, n=331.



Develop and promote face-to-face options so they're available to whānau Māori when necessary.

 Rated by whānau as 6th most important action for Inland Revenue to undertake.²⁵

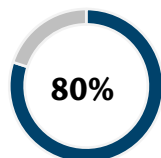


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A list of prioritised features of how Inland Revenue could do this includes, but is not limited to:²⁶

- 1 Inland Revenue visiting whānau Māori who find it difficult to access our services, like whānau living in rural areas.
- 2 Inland Revenue holding face-to-face hui when large groups of whānau Māori want to be included.
- 3 Inland Revenue providing a regular kaumātua (elderly people) service in comfortable environments, like on a marae.

- 4 Inland Revenue visiting drop-in centres making it easy for whānau Māori from rural areas to come to us for support.
- 5 Inland Revenue providing video calling as an option for whānau Māori to contact us.



In our survey, 80% agreed that Inland Revenue needs to develop and promote face-to-face options.²⁷

- As mentioned earlier, kanohi ki te kanohi or face-to-face communication is an important cultural value for Māori, and in this digital world is especially important for whānau who are digitally excluded.



However, in light of the COVID-19 situation, the posed health risks have meant that prioritising face-to-face when necessary is not always possible right now.

- With the focus mostly on phone and digital contact, it's important that Inland Revenue understands that this will have implications for some Māori. For example:

Citizen's Advice Bureau (2020) reports that Māori are over-represented amongst those who are digitally excluded.

When developing the Digital Inclusion Blueprint for Aotearoa, the Department of Internal Affairs explained that, "as had been expected, we found factors such as poverty, health, education and social needs that disadvantage Māori generally, also have a direct correlation to the access, motivations, trust and skills that are related to digital inclusions/exclusion" (Piripi, 2018).



With this in mind and because of current limitations due to COVID-19, Inland Revenue should be considering initiatives that seek to create a more equitable and inclusive digital environment.



"Our old people still operate under your word is your bond. If you can't come and meet with me face to face, and look me in the eye, then you're a bit of a dodgy character. The other thing is it helps them to get a feel for people, and then they feel comfortable to talk about things."

- CEO, Iwi trust



Developing and promoting face-to-face options where possible will help Inland Revenue to build trust and improve relationships with whānau Māori.



Develop targeted services and education resources / information specifically for whānau Māori.

Rated by whānau as 7th most important action for Inland Revenue to undertake. ²⁸



Inland Revenue
Te Tari Taake

A list of prioritised features of how Inland Revenue could do this includes, but is not limited to:²⁹

1

Inland Revenue providing specific advice for whānau trusts and land trusts.

2

Inland Revenue providing specific advice for rangatahi.

3

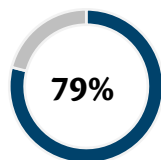
Inland Revenue providing specific advice for marae.

4

Inland Revenue providing resources in te reo Māori.

5

Inland Revenue contributing to articles in Māori publications.



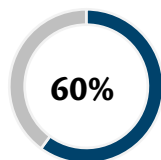
In our survey, 79% said that Inland Revenue needs to develop targeted services and education resources specifically for whānau Māori.³⁰



Some Government departments and iwi are considering the most effective way to reach whānau Māori with messages during COVID-19. This includes:

Providing tailored communications to Māori communities through appropriate and trusted channels (Ministry of Health, 2020).

Going often with consistent messages from a small group of trusted voices, using multiple channels (Ngāti Whātua Ōrākei, 2020).



We already know that Māori have low awareness of Inland Revenue's products. For example, 60% of Māori weren't aware that Working for Families Tax Credits entitlements will change if their family income changes - like reduction in hours worked or job losses.



Providing targeted information during COVID-19 will help whānau Māori to make informed decisions about how to manage obligations and/or receive correct entitlements.



"Have wānanga with rangatahi to support their ideas; set our kids up better to understand business into the future."

- CEO, Te Whare Wananga




Developing targeted services and education/information resources will assist in ensuring whānau receive the support they are entitled to, and help whānau Māori to understand their obligations which should improve voluntary compliance.


04

Recommendations & next steps


Improving trust and outcomes for whānau Māori, and embracing our role as a Treaty partner, will take some fundamental, systemic changes.




Inland Revenue is a large, complex organisation that's seeking to change its thinking and work in new ways. Changing mindsets and behaviours can be difficult, and the COVID-19 pandemic has further increased this complexity and shifted priorities.



It is not a situation where we can improve one or two things and expect to move the dial.



And while improving trust is already part of our long-term organisational strategy, we can do better at executing this for our Māori customers.



And now is the prime opportunity to build trust and improve our relationship with Māori. If we can do that well in the current environment we will make good progress in moving that dial.

Next steps



This landscape has identified a set of key opportunities that can help Inland Revenue to become a better Treaty partner and to improve outcomes for its Māori customers.



Initially, these opportunities will be used to inform Māhutonga and the Māori Customer Strategy and its associated road map.



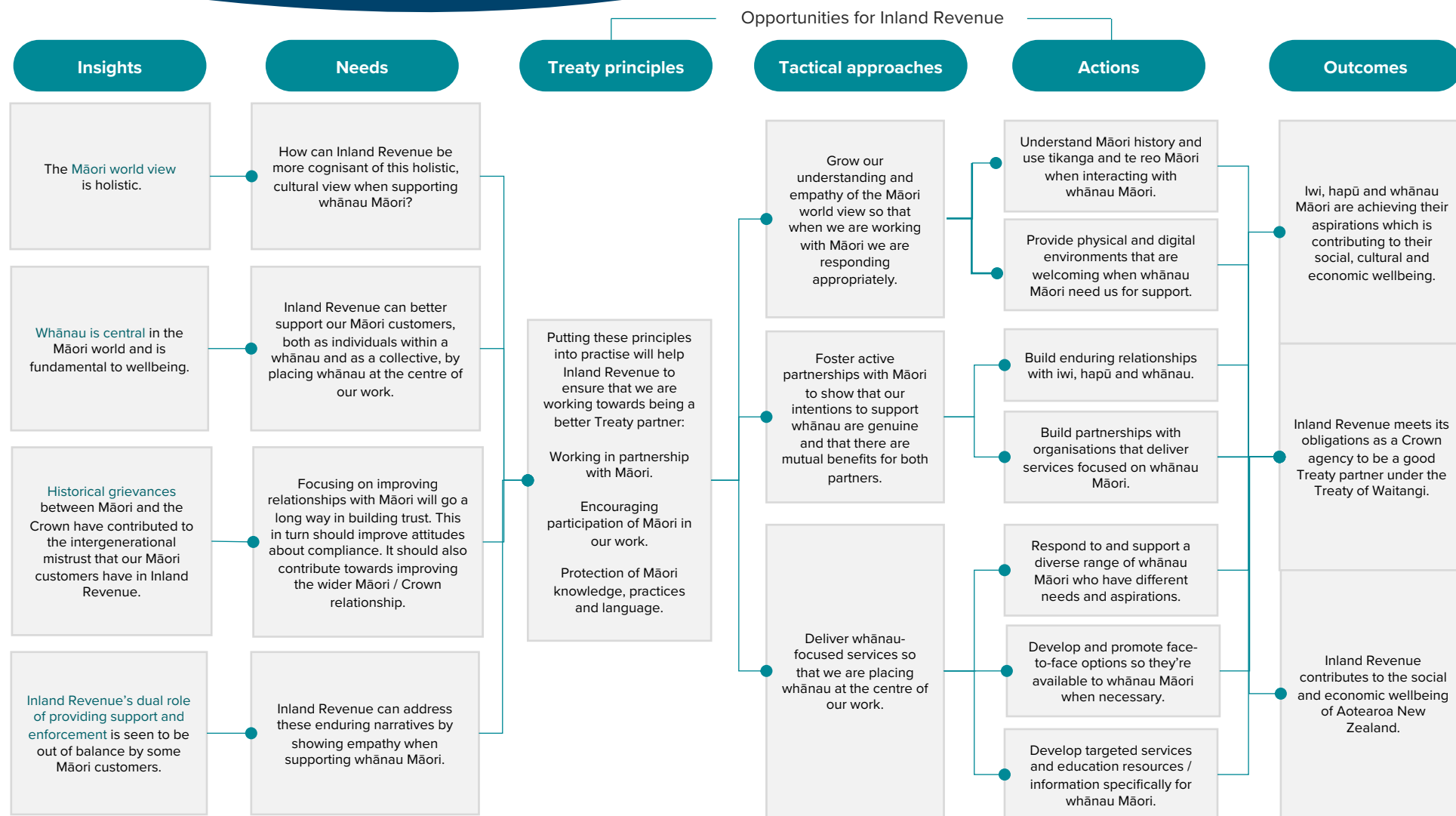
Future ideation sessions focused on these opportunities will take place with other parts of Inland Revenue.



APPENDICES

Bringing it all together

This diagram summarises the findings from our research i.e. the insights into our Māori customers' world, their needs as a result of the issues being faced when interacting with us, the opportunities for Inland Revenue to improve, and some of the outcomes we're working towards.



Qualitative methodology

We conducted two phases of qualitative interviewing:

- i. Phase 1 focused on better understanding who our Māori customers are and produced a prioritised group to explore in Phase 2.
- ii. Phase 2 focused on understanding what is important to our Māori customers when interacting with IR and to highlight opportunities for IR to improve.

We used purposive sampling to ensure that we could understand perspectives across the diverse range of our Māori customers.

The Customer Insight and Evaluation team, along with support from Kaitakawaenga Māori, engaged in kōrero (conversations) with whānau, hapū and iwi across the following demographics:

- i. Different age groups: Kaumātua (elderly), pākeke (adults) and rangatahi (youth).
- ii. Different locations: Urban, regional and provincial areas from the North and South Islands.
- iii. Different income situations: Employees, self-employed, business owners, iwi/hapū board/committee members.

During our conversations we engaged in whakawhanaungatanga³¹ before listening to the rich stories and whakaaro (thoughts) that were shared with us around what was important to whānau when engaging with IR.

³¹) Process of making connections and establishing relationships.

Qualitative methodology

We created a coding frame for interview transcripts, which we then analysed and produced an interim report on the project's qualitative work.

We were then able to test these qualitative findings in a follow-up survey.

The 'opportunities for IR to improve' were prioritised with the purpose of providing guidance in the event that IR needed to prioritise its resource allocation:

- i. Through the qualitative interviews we identified several actions for IR to improve, along with features of each action.
- ii. To help IR with resource allocation, these actions and features were assessed and prioritised in our survey, based on level of importance to our respondents.
- iii. They were also tested with key IR stakeholders.
- iv. Survey completion was pre-COVID, it's important to consider that peoples priorities may have changed post-COVID.

The sample frame for the online survey included individuals who had active engagement with IR in the last 12 months for Student Loan, KiwiSaver or the auto-calc process.

Individuals who were excluded from the sample frame were those selected for IR surveys in the previous 6 months, and those living overseas (those living overseas with a Student Loan were included).

At the time the survey was done, the total number of entities in the sample frame was 2,161,335 individuals.

A stratified random sample was drawn from the sample frame. A total of 54,557 invitations to the online survey were delivered to the random sample.

IR admin data does not have an ethnicity indicator so the invitation provided an option for individuals to self-identify as Māori and complete the Māori customer survey, while everyone else would complete the general customer survey.

Quantitative methodology

A low Māori response rate was expected so we identified the areas that had high Māori populations and over-sampled there.

The survey was live for 2 weeks during which we also sent out 2 reminder invitations encouraging people to have their say by completing the survey.

As a result 3,566 valid responses were received of which 331 had completed the Māori customer survey.

To determine the response rate we estimated that 14% of the sample would be Māori. This allowed us to estimate the response rate to be 4.3%.

The maximum margin of random sampling error associated with a sample of this size is ± 5.4 percentage points at the 95% confidence level.

Weighting methodology

Weighting has been used to align the characteristics of the survey respondents with those of the population of Māori customers. Although weighting has been used to correct for the non-response bias present in the survey, other sources of non-sampling error such as memory recall, and estimation errors are also likely to be present.

The characteristics compared included age and region.

The survey data was only weighted using the comparison characteristics noted above. Although the survey collected data on respondents' age, ethnicity, personal income, and income sources Inland Revenue does not have this type of information about the population of Māori customers.

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