

Revisiting the Child Fitness Tax Credit Efficacy in Southwestern Ontario: A
Qualitative Program Review

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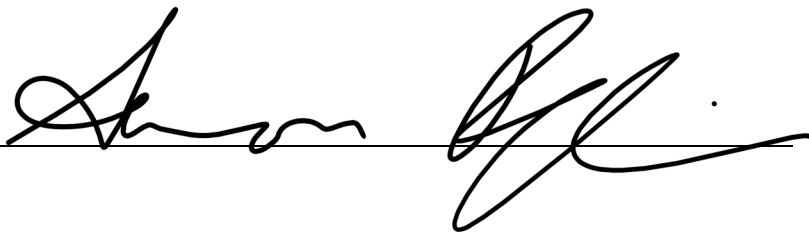
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Abstract

In 2007, Canada introduced the Child Fitness Tax Credit, or CFTC. The CFTC was created to increase activity among children. At CFTC inception, it was estimated that only 37.6 percent of the target group met the guideline of at least 60 minutes of daily physical activity (Canada, 2013). The benefits of increased activity include reducing the risk of acquiring chronic diseases (Canada, 2013). Reducing chronic disease has positive fiscal implications. The costs to treat obesity-related disease rose by ~ 750 million dollars CAD between 2000-2008 in Canada (Government of Canada, 2011).

In 2017 the Department of Finance issued a report which cited a lack of evidence that the CFTC had successfully increased activity levels (Department of Finance, 2017). Data used to justify the cancellation of the CFTC relied upon the Canada Community Health Survey (CCHS). However, there was no attempt to correlate CFTC utilization to activity reporting.

The CFTC had the highest utilization in the Province of Ontario. This research aims to explore the experiences of a key stakeholder group that was not engaged in the program evaluation process. While the findings of this study provide valuable insights to better understand the impact that the CFTC had on increasing participation in organized fitness activities, it is important to recognize that the homogeneity of the sample group limits the applicability and generalizability of the results to broader, more diverse contexts (Smith et al., 2009).

Keywords: childhood obesity, program evaluation, Child Fitness Tax Credit, Canada, Ontario, healthcare, health spending, tax incentives

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Chapter I: Introduction

Healthcare spending continues to put financial pressure on administrations (Shi & Singh, 2018). Since 2000, healthcare spending has increased by \$200 billion CAD in Canada, outpacing inflation significantly (Canadian Institute for Health Information, 2019b). A contributor to increased healthcare spending is the rise of obesity-related diseases and the attributable cost to treat (Alves et al., 2021). Between 1978 and 2004, childhood obesity rose in Canada from 23.3 percent to 34.7 percent (Chai, 2016). In response, the Canadian government published a report regarding the associated direct and indirect economic costs of treating obesity. From 2000-2008 the cost to treat obesity-related disease rose \$756 million CAD from \$3.9 billion CAD in 2000 to \$4.6 billion CAD amongst adults 18 and older (Government of Canada, 2011).

Since 2008, the costs of treating obesity-related diseases have continued to rise. Recent data showed obesity-attributable costs of \$7.8 billion CAD, which represents 2.9 percent of the total health expenditures in 2019 (Alves et al., 2021). In 2017, the World Obesity Federation projected that one third of Canadians would be obese, costing the country approximately \$33 billion CAD (Abedi, 2017). Canada spends approximately 11 percent of its total health expenditure on treating obesity-related diseases (Hrvatin, 2019).

Healthcare cost containment is desirable because it allows economic resources to be directed to their highest-valued uses (Feldstein, 1994). Like the United States,

efforts to contain costs in Canada have proven difficult, primarily due to a fragmented healthcare system (Shi & Singh, 2018). Those critical of the health system point to a lack of a proactive approach (Hrvatín, 2019). The Child Fitness Tax Credit (CFTC) was an attempt to proactively address the root causes of obesity and contain the growing expense of obesity-related treatment.

In 2007 the federal government of Canada introduced the CFTC. The CFTC was a non-refundable tax credit that could be claimed on eligible fitness expenses (Canada, 2013). Parents could claim up to \$500 a year for each child under 16 or 18 if eligible for the disability tax credit (Canada, 2013). Fitness expenses must have been claimed in the same year they were incurred (Canada, 2013). Increased activity levels help reduce the risk of acquiring chronic diseases (Canada, 2013). The elimination of the CFTC provides a unique research opportunity. The exogenous events that led to the elimination of the CFTC created the conditions for a natural experiment. This research will revisit the CFTC program evaluation, reexamining its efficacy in Ontario at increasing activity levels before, during, and after the program through a phenomenological interpretive qualitative design. Through in-depth interviews, this research will engage small business owners operating martial arts studios that provide child and youth fitness programming.

Importance of the Topic

Physical inactivity and obesity among children and youth have become a global public health concern because of their negative impact on children's health, well-being, and growth (Cai, Zhu, & Wu, 2017). Strategies such as increased physical activity and a reduction in screen activity have been recommended by the Institute of Medicine of the National Academies (Parker et al., 2011). Between 1978 and 2004, childhood obesity rose in Canada from 23.3 percent to 34.7 percent (Chai, 2016). From 2000-2008 the cost to treat obesity-related disease rose \$756 million CAD (from \$3.9 billion CAD in 2000 to \$4.6 billion CAD) amongst adults 18 and older (Government of Canada, 2011). Obesity-related diseases can often be attributed to habits and behaviors established earlier in life (Rao et al., 2016). The CFTC was implemented to proactively combat childhood obesity and contain obesity-related treatment costs that often track into adulthood (Rao et al., 2016).

In 2016, the newly elected Liberal government eliminated the CFTC established by the previous Conservative government. To justify the elimination of the CFTC, the Liberal government reviewed two dimensions of the tax credit: equity and efficacy (Department of Finance, 2017). The two data sources used by the Liberal government to evaluate the CFTC were the CCHS and Revenue Canada data. The CCHS was used to determine the impact the CFTC had on efficacy: raising child and youth activity levels and self-reported obesity rates (Department of Finance, 2017). Beyond the use of secondary data, no additional evaluation strategies were employed (Department of Finance, 2017). When citing equity, the Department of Finance found that 56 percent of the claimants had a household income of \$40,000 CAD or greater, and 44 percent had a household income greater than \$100,000 CAD

annually. However, the Department of Finance's research was focused nationally rather than regionally. Nationally, the CFTC was ineffective at improving children's activity levels (Department of Finance, 2017). Nationally, the CFTC was poorly utilized. This provides the central question of the research: Are there opportunities to understand the regional impact of the CFTC, specifically in Provinces with greater adoption levels?

Regional versus National Adoption

The majority of CFTC utilization occurred in Ontario. At its peak of adoption, 698,200 families claimed the tax credit in 2014 (Department of Finance, 2017). Ontario represented 39.3 percent of the total claimants, more than 15 percent greater than the second largest adopter, Quebec (Department of Finance, 2017). Looking at regional data as a subset of national data sets is common practice. Economists adopt such approaches to evaluate economic indicators. Regional IOT, or input-output tables, are used to take a more forensic view of economic activity (OECD, n.d.). National data may not capture variability that occurs at the regional level (Pryce, Angus, Holmes, et al., 2020). This poses a challenge for policymakers wanting to understand efficacy at different demographic levels (Pryce, Angus, Holmes, et al., 2020). Like other national programs, the CFTC had regional variability. The following figure illustrates Provincial and Regional variability associated with reported activity levels from the CCHS, the same data set utilized by The Department of Finance.

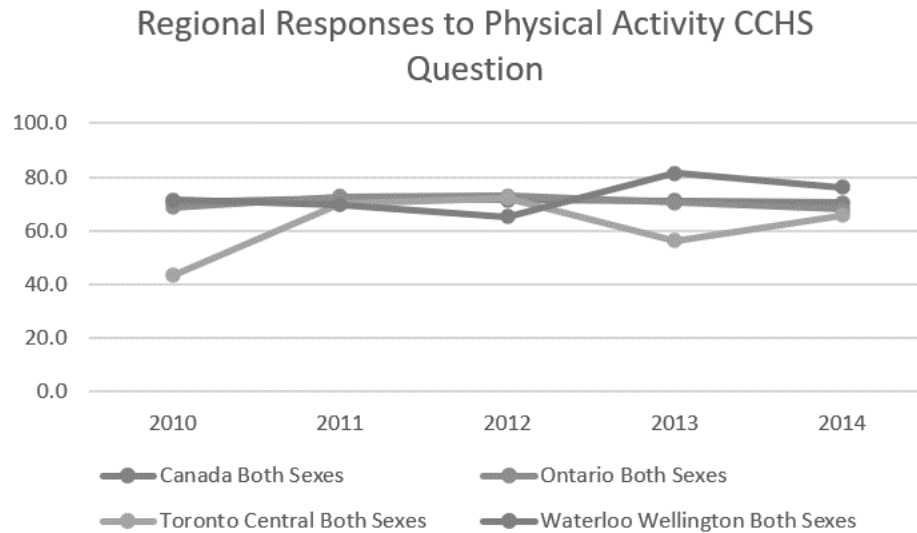


Figure 1: Regional Responses to Physical Activity CCHS Question, Statistics Canada (2018b)

Figure 1 shows that the Province of Ontario shared a very similar response to the survey question about regular participation in physical activity as the national average to the CCHS. However, within Ontario, specifically urban centers, such as Toronto and Waterloo Wellington, more dramatic increases were present. Waterloo Wellington, which includes urban centers such as Cambridge, Kitchener, Waterloo and Guelph saw an increase of 10% during the Department of Finance reporting period, while the city of Toronto saw over a 40% increase. Figure 1 illustrates how the Department of Finance report failed to consider this regional variability in their report.

The Department of Finance's criticism of a lack of equity was also impacted by regionality. In 2018, the median household income for couples with children in Ontario was \$108,700 CAD (Statistics Canada, 2020). Therefore, it is reasonable to assume that claimants in Ontario would have a household income higher than \$100,000 CAD. When considering Ontario data, a household income of \$100,000

CAD should not necessarily be characterized as high-income considering other cost of living variables. In addition, Fischer et al. (2013) found that urban locations had greater awareness and utilization of the CFTC, consistent with Ontario's greater adoption rate; Ontario is the most densely populated Province in Canada with the largest number of urban centers. Considering these adoption trends, it is reasonable that households earning above \$40,00 would make up the majority of claimants and not necessarily be a true reflection of equity.

The CFTC as a Behavior Changing Instrument

The Department of Finance report suggested that the CFTC did not increase physical activity among youth because the CFTC was not a deciding factor when enrolling children in fitness programming (Department of Finance, 2017). The Department of Finance presented two key findings: that effective price effects were relatively small and that family decisions as to the participation of children in physical and artistic activities are relatively price-insensitive (Department of Finance, 2017). The first point illustrates that organized fitness programming is considered elastic. This means that purchase decisions are discretionary, and a tax incentive would have to be financially attractive enough to incentivize purchasing behavior. The Department of Finance report indicates that the CFTC was too small to achieve the necessary elasticity to increase participation. The secondary finding suggests that fitness levels amongst youth stayed the same because parents who enroll their children in such programs would have done so regardless of the tax credit.

However, a key consideration when reviewing the Department of Finance report

is the rigor associated with its creation. The authors indicate that the review was largely based on secondary research. Key stakeholders were not engaged in the decision to cancel the CFTC. When asked by local news outlets, fitness administrators remarked, "[Parents are] struggling financially to be able to keep participating in karate. They are the people that really look to get the credit" (Ray, 2016, para. 8). "It's a great benefit to our families, and there's lots of interest in claiming the credit" (Ray, 2016, para. 11). These sentiments were not captured as part of the Department of Finance report and seem contrary to the assertion that the CFTC had minimal influence on enrolling children in fitness programs.

The Department of Finance report references the "expert panel" that was involved in establishing the CFTC along with their rationale of finding strategies to encourage families to help their children become more physically active (Department of Finance, 2017). However, the Department of Finance did not re-engage the expert panel as part of their report to gain further insights into CFTC efficacy, or lack thereof. The lack of stakeholder engagement represents a missed opportunity to further explore CFTC efficacy.

The Need for Global Strategies to Combat Obesity

The challenge of chronic disease, and the rise in healthcare spending associated with obesity-related disease, is not unique to Canada. In the United States, 31.7 percent of children and adolescents were either overweight or obese (Reach, 2012). In the United States, studies estimated direct medical costs related to obesity as high as \$147 billion in 2008, representing 9.1 percent of total annual medical spending (Reach, 2012).

Beyond North America, the number of children per 100,000 children diagnosed with childhood obesity in Sweden has increased 2- to 3-fold in 10 years (Flodmark, 2018). This increase places additional pressure on the Swedish healthcare system. Childhood obesity and type 2 diabetes have been increasing for the last ten years, but not type 1 diabetes. Strategies to combat the root causes of obesity in childhood are imperative to prevention (Flodmark, 2018). Beyond the Western world, China is facing similar challenges. In China, the rate of child obesity grew from 15.5 percent in 2010 to more than 24 percent in 2019 (Zuo, 2021). The World Health Organization recognizes obesity as a global issue and launched its "global action plan on physical activity: more active people for a healthier world" (WHO, 2021). Seeing the burden that chronic disease places on healthcare spending, the above illustrates that governments are looking to incorporate strategies to proactively combat the causes of chronic illness to minimize health system strain.

The COVID-19 Pandemic Impact on Obesity and Sedentary Behaviors

In 2024, the need to address sedentary behaviors became exacerbated by the COVID-19 pandemic. During the COVID-19 pandemic, physical activity among youth had decreased (Dunton et al., 2020). To combat the increase in sedentary behavior among youth, public health agencies have recommended interventions to ensure the behavior change is not permanent (Dunton et al., 2020). Reviews of the efficacy of previous interventions aimed at increasing physical activity among youth could inform public health agencies and government administrations on potential programming and investments. Interventions that contribute to combating the risk of continued sedentary behavior and the potential health risks of such behavior can

positively impact youth later in life. Such interventions could reduce the associated burden of chronic disease treatment and its impact on healthcare spending (Rao et al., 2016).

Teare and Taks acknowledge that youth enrollment in organized sports has declined throughout the COVID-19 pandemic (Teare, Taks, 2021). However, they suggest that households may direct youth to other physical activities, reducing the impact and implications of dipping organizational sports enrollment (Teare, Taks, 2021). Teare and Taks' hypothesis would suggest that physical fitness activity should remain relatively stable among youth regardless of organized sports enrollment.

However, according to the Canadian Community Health Survey, the number of children engaged in 60 minutes of daily physical activity has significantly declined during the COVID-19 pandemic (Statistics Canada, 2021).

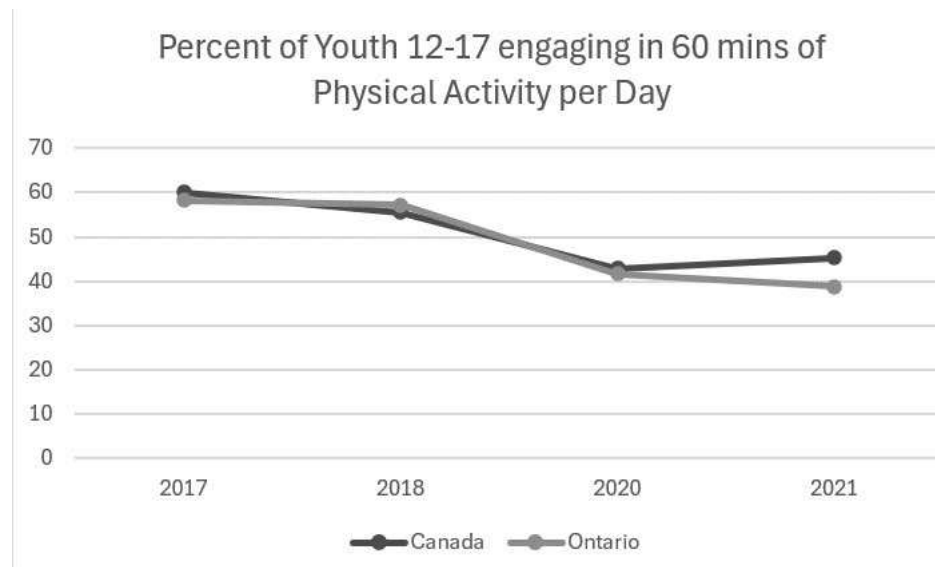


Figure 2: Physical Activity Trends During COVID (Statistics Canada, 2021)

Figure 2 illustrates a near 20% decline between 2018 to 2020, resulting in a noted decrease in physical activity. In Ontario this trend continued into 2021. These figures suggest that youth are not finding alternatives to organized sports, supporting the assertion of Dunton et al.(2020), who warn of the harms of potential sedentary behavioral habits forming among youth due to the COVID-19 pandemic.

Contribution of Knowledge

Physical activity is a determinant of health (Shi & Singh, 2017). Approaches to incentivize physical activity, such as the CFTC, were supported by lobby groups such as the Fitness Industry Council of Canada, which championed a similar tax credit for adults. The Fitness Industry Council of Canada estimated that the cost savings of an adult-focused tax credit to stimulate physical activity would amount to ~\$700 million CAD in savings by 2029 (von Tigerstrom, Larre & Sauder, 2011). Without engaging key stakeholders who experienced the CFTC utilization at the point of service, tax incentive models to increase physical activity may be abandoned as a potential intervention instrument for future administrations due to the perceived failure of the CFTC.

Obtaining Additional Stakeholder Insights Through Qualitative Research

This research paper conducted an interpretive phenomenological qualitative review of stakeholders operating fitness businesses with child and youth programming. This research conducted in-depth interviews with business owners who operated martial arts studios before, during, and after the CFTC period. Regionally, small business owners were interviewed in the Kitchener, Waterloo, Guelph, Cambridge and Toronto areas in Southwestern Ontario, Canada. The region

was selected because of Ontario's high adoption rate of the CFTC as well as regional responses to the CCHS survey as illustrated in Figure 1. The research was designed to reach beyond the Department of Finance's report to conduct primary research, to investigate whether further conclusions can be drawn between CFTC utilization and increased activity levels amongst youth.

Problem Statement and Research Questions

The CFTC has largely been viewed as a failed experiment. Utilizing tax instruments to influence physical activity was criticized broadly for being ineffective and inequitable. The Department of Finance report represented the death knell for similar approaches in the future. However, the Department of Finance study failed to engage, or reengage key stakeholders. Criticisms about poor national uptake and demographic distribution of the tax credit utilization failed to assess whether the CFTC achieved its desired outcome: to increase physical activity levels amongst youth. Criticism of CFTC adoption is more aligned with a failure in communication or marketing rather than the program's viability. To provide a fulsome review, the Department of Finance could have looked at the impact of the CFTC where the tax credit was claimed.

A Lack of Program Evaluation Best Practices

Part of program evaluation best practices is identifying a program evaluation sponsor and other pertinent stakeholders, individuals, groups, or organizations interested in how well a program functions (Rossi et al., 2004). However, the Department of Finance review was limited to secondary data without engaging stakeholders or collecting additional data (Department of Finance, 2017). The

“expert panel” that was instrumental in establishing the CFTC was not reengaged as part of the Department of Finance review (Department of Finance, 2017). The lack of program evaluation rigor is not unique to the CFTC. Unfortunately, sponsors sometimes commission evaluations with little intention of a fulsome inquiry. Often evaluations are performed 'ritualistically' to demonstrate compliance as a justification for continuation or cancellation (Rossi et al., 2004). Understanding the motivations of an evaluation sponsor is essential in ensuring the integrity and objectivity of a program evaluation (Rossi et al., 2004).

Methods to Ensure an Objective Program Evaluation

Several approaches should be taken to evaluate program outcomes in an ideal program evaluation process. Data by staff that have systematic biases can adversely affect program evaluation (Bamberger, 2004). Considering the cancellation of the CFTC was recommended by a new Canadian Government administration, to minimize bias, ideally, the CFTC program evaluation would be performed by a third party (WHO, 2013). Establishing third-party evaluators is a crucial activity in assessing program efficacy. Additionally, the Center for Disease Control (CDC) recommends that stakeholders participate in the evaluation process (Center for Disease Control, 2017). The CDC suggests that evaluators help answer the question of efficacy. However, the best way to answer a program-level question is for the evaluation to be a joint project between evaluators and stakeholders (Center for Disease Control, 2017). Cronbach (1980), as cited in Rossi et al. (2004), argued that the purpose of evaluation sharply differentiates from scientific research, suggesting that evaluation is more art than science and should be oriented towards meeting the

needs of decision-makers and stakeholders.

Part of an evaluation design should include a plan for working with stakeholders to identify and clarify the issues, conduct the evaluation, and effectively use findings (Rossi et al., 2004). Adopting an evaluation methodology such as the five-tiered approach, established by Jacobs in 1988 to evaluate community programs (which includes: needs assessment, monitoring and accountability, quality review and program clarification, achieving outcomes, and establishing impact) could help substitute potential bias with process rigor (Jacobs, 2003). Interactions with stakeholders should be collaborative, with the evaluator serving as a consultant or facilitator (Rossi et al., 2004). Engaging with stakeholders is not necessarily a broad exercise. Qualitative phenomenological studies recommend creating a homogeneous sample group or groups as they are less costly and “eliminate noise” or variation due to sociodemographic factors (Bornstein, Jager, & Putnick, 2013). Because these approaches were not followed, the Department of Finance program evaluation of the CFTC did not capture the voice of key stakeholders.

Therefore, this research was guided by the following central question:

What impact did the CFTC have on increasing participation in organized fitness activities in Ontario from the lens of a key stakeholder that was not engaged in the program evaluation process?

The goal of this research is to understand the experiences of targeted stakeholders, those operating martial arts studios providing children and youth programming in Southwestern Ontario, who have unique insights into the efficacy of the CFTC. While the findings presented in this study provide valuable insights into the qualitative phenomenon under investigation, it is important to acknowledge

the limitations associated with the use of a homogenous sample group. This study's conclusions, drawn from this specific demographic, may not be universally applicable, as they reflect the experiences and perspectives of a narrowly defined participant group. Such limitations in generalizability highlight the need for caution in extrapolating results to wider, more diverse populations.

Logic Model

To achieve the research goal. The research followed a phenomenological qualitative design.

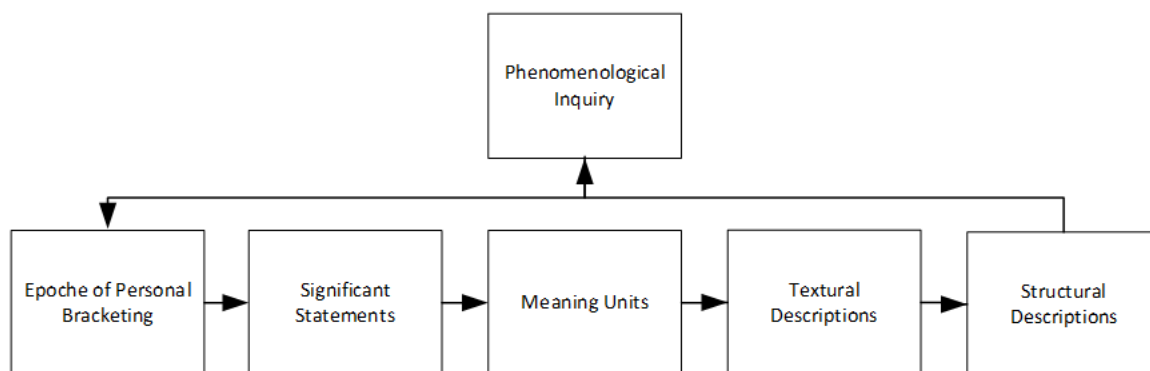


Figure 3: Logic Model (Creswell, 2013)

The logic model depicts how this research was designed to conduct a phenomenological inquiry into the effectiveness of the CFTC. To establish a homogenous sample group, the research captured CFTC efficacy as experienced by small business owners, operating martial arts studios, that offered child and youth fitness programming in Southwestern Ontario before, during, and after the CFTC incentive.

The study conducted in-depth interviews with 10 participants to effectively explore the central research question. Data collected underwent a textural review

and was codified into themes to gain better insight into CFTC efficacy from a perspective not included in the Department of Finance review.

Qualitative research often emphasizes depth of understanding over breadth; nonetheless, the specific characteristics of the sample can impact the themes that emerge. As noted by Creswell (2013), "the intent of qualitative research is to understand the meaning that individuals or groups ascribe to a social or human problem," (Creswell, 2013, p.4) which inherently limits the capacity for generalization when the sample lacks diversity. While the findings presented in this study provide valuable insights into the qualitative phenomenon under investigation, at the same time, it is important to acknowledge the limitations associated with the use of a homogenous sample group.

Chapter II: Review of Literature

Theory base supporting the use of incentives to influence behavior

Rational Choice theory bridges microeconomics and politics with the actions of citizens, politicians, and public servants as analogous to the actions of self-interested producers and consumers (Buchanan, 1972). Rational choice theory's roots date back to the work of Adam Smith's *Wealth of Nations* from the late 18th century, which introduced the concept of the invisible hand (Frederickson et al., 2016). The invisible hand is predicated on the notion that people acting in pursuit of their self-interest could produce collective benefits that profit all of society (Frederickson et al., 2016). Anthony Downs and the duo of James Buchanan and Gordon Tullock in the 1950s and 60s transferred economic theory to politics (Frederickson et al., 2016). The key contribution of these works focused on the self-interested actor, identifying citizens' participation in political behavior as not driven by civic ideals or commitment to the common good but rather the motivation associated with self-benefit (Frederickson et al., 2016).

Rational Choice theory is grounded in two key assumptions related to behavior: one, that individuals are self-interested utility maximizers. This means that when faced with options, individuals will make choices that maximize individual benefits and minimize individual costs. This behavior is referred to as an individual's utility function (Frederickson et al., 2016). Secondly, only individuals, not collectives,

make decisions. This is referred to as methodological individualism, and it presumes that collective decisions are aggregations of individual choices, not a unique property of the group (Frederickson et al., 2016).

The CFTC aligns with Rational Choice theory because it provides an economic benefit, a tax credit, to incentivize households to enroll children in organized activities. This strategy recognizes the individual actor associated with Rational Choice theory. Although the CFTC strategy is designed to achieve a greater public good: to increase child fitness levels and thereby to reduce obesity-related disease, which can ultimately reduce the cost of healthcare delivery, the CFTC leverages Rational Choice theory philosophy by recognizing that an economic incentive will encourage individual actors, who are household decision makers to participate in the program and, thus, the larger public good.

The CFTC approach is consistent with Dahl and Lindblom's (1976) research. To maximize the impact of Rational Choice theory, Lindblom and Dahl recognized that when governments look to control behaviors, it is necessary to use 'indirection' (Dahl & Lindblom, 1976). There are two factors to consider when to use 'indirection' (Dahl & Lindblom, 1976). Firstly, the control that affects personality, where the individual will later play their role in the desired way (Dahl & Lindblom, 1976). Secondly, the control of role is where an individual must be taught the autonomous responses they should make and the roles they are expected to play (Dahl & Lindblom, 1976).

The CFTC strategy targets parents and households, encouraging them to enroll their children in organized fitness activities. This strategy leverages both the role of the parent and the desire to provide positive opportunities for children by providing

a positive economic inducement to participate in programs that increase physical activity. This incentivizes the desired behavior without affecting the autonomy of the participants, and is, thus, aligned with Rational Choice theory.

The CFTC is also consistent with Theodore Lowi's positive inducement category of coercion. Theodore Lowi provided four categories to which public policies align: distribution, regulation, redistribution, and constitutive (Dodds, 2013). The four categories represented different combinations of two factors: the degree to which coercion was likely to occur and the degree of *the directness* of a policy instrument (as cited in Dodds, 2013). Directness refers to the extent to which policies focus specifically on individuals and their behavior, or instead, changes to the environment where their behavior takes place (Dodds, 2013). For Lowi, distributive policies refer to diffused costs across a broad base and benefits concentrated on shared resources such as infrastructure projects (Dodds, 2013; Glenn, 2021). Regulatory policies are direct and narrowly focused on cost and distribution. In North America, regulatory policies often focus on larger institutions. Costs can be borne by the institutions to gain compliance, and fines can be levied for non-compliance (Dodds, 2013; Glenn, 2021). Both distributive and regulatory policies tend to have individual targets (Dodds, 2013; Glenn, 2021). Redistributive policies differ from both distributive and regulatory policies. Redistributive policies tend to have a more immediate impact, which may be attributable to their environmental focus rather than targeting specific individuals, groups or organizations (Dodds, 2013; Glenn, 2021). Redistributive policies diffuse costs and benefits, such as social security reform (Dodds, 2013; Glenn, 2021). Finally, constitutive policies operate as collective indirect constraints which set the parameters for the use of public power

(Dodds, 2013; Glenn, 2021). Benefits are diffuse, but costs are concentrated (Glenn, 2021). Parties impacted by constitutive policies often defend the status quo (Glenn, 2021). Within Lowi's four categories of policies, there are degrees of coercion. These include encouragement, such as voluntary recycling; information, such as food labeling; positive inducements, such as grants for medical research; government insurance, such as flood insurance; public goods, such as air quality zones; and negative sanctions, such as criminal laws (Glenn, 2021). The CFTC relies largely on Lowi's positive inducement category, by providing an economic incentive to coerce the desired behaviors amongst parents.

A review of the CFTC will help evaluate the effectiveness of Rational Choice theory to influence behavior by leveraging Lowi's positive inducement approach, combined with the use of Dahl and Lindbloms' indirection construct to encourage participation while maintaining participant autonomy.

A History of Using Tax Incentives to Influence Behavior

Using tax incentives to influence desired behavior is not unique to the CFTC. Efforts to encourage smoking cessation in the 1970s utilized tax instruments to influence behavior. To encourage smoking cessation, smokers experienced an increased cost to continue smoking, with a punitive tax being applied to cigarette sales. The Federal tax was global, affecting all purchases and consumers who participated in smoking (Peterson et al., 1992).

Taxing cigarette consumption is a selective excise tax targeting a specific product (Mikesell, 2011). Applying an excise tax to cigarette purchases is considered a luxury excise tax, where policymakers assume that consumer purchasing

preferences demonstrate an extraordinary tax-paying ability (Mikesell, 2011). Applying a selective luxury excise tax is an equitable approach amongst consumers. All cigarette consumers were taxed equally. However, in the case of childhood obesity, an imperative question is, would it be equitable to apply a tax on families with obese children?

The example of luxury excise tax placed upon cigarette purchases is a punitive form of taxation. Cigarette smokers were taxed to disincentivize their behavior. Alternatively, the CFTC is an incentive-based approach designed to influence behavior. Incentivization approaches that utilize government funds to influence behavior can be met with additional challenges. Such approaches require governments to plan programs carefully. To illustrate, the United States Department of Agriculture, USDA, launched an alternative to food stamp issuance (Fraker & Martini, 1995). By offering checks rather than food stamps, the USDA hoped to reduce the cost and administrative overhead associated with producing and distributing food stamps (Fraker & Martini, 1995). Administrators also felt that issuing checks would give families more flexibility (Fraker & Martini, 1995). To validate the approach, the USDA performed several research pilots. They found that households receiving checks purchased less food than those receiving food stamps. Therefore, the USDA abandoned the approach (Fraker & Martini, 1995).

The Cost of Inactivity

Studies regarding childhood obesity and its impact on chronic health conditions support lobby group claims that interventions reducing childhood obesity could reduce the occurrences of chronic diseases amongst adults, which could result in an

overall reduction in healthcare costs. Children are increasingly diagnosed with various obesity-related health conditions that were previously, almost exclusively, associated with adulthood (Rao et al., 2016). The rise in obesity-related health conditions found among children includes type 2 diabetes, high cholesterol, high blood pressure, depression, sleep apnea, and joint problems (Rao et al., 2016). Health conditions acquired during childhood often track into adulthood contributing to fiscal pressures on health expenditures (Rao et al., 2016).

To quantify specific fiscal impacts associated with obesity-related health conditions, studies using the Diabetes Population Risk Tool suggest that by 2025 is predicted to rise to 5 million or 12.1% of the population by 2025, representing a 44% increase from 2015 to 2025 in Canada (Houlden, 2018). The cost per incidence of diabetes in Ontario is estimated at \$2930 CAD in the first year and \$1240 CAD in the following years (Bilandzic & Rosella, 2017). Based on the estimated growth of diabetes cases, the estimated cost over ten years is \$15.36 billion CAD. If, through interventions, preventable diabetes cases were reduced by 5 percent, it is estimated that the overall cost burden could be reduced by \$2.03 billion CAD (Bilandzic & Rosella, 2017).

Obesity Amongst Youth in Canada

By 2013 childhood obesity decreased from 34.7 to 27 percent (Chai, 2016). Canada was the only nation among the United States and the United Kingdom to see obesity decline during this period (Chai, 2016). Although no published data attempts to correlate CFTC adoption and its impact on obesity, the shift in percentages does warrant further investigation. CFTC participation rates are estimated at

approximately 20 percent of the qualifying population (von Tigerstrom, Larre & Sauder, 2011). With ~ 7 million children in Canada, 34.7 percent would mean that ~2.8 million children were considered obese. An improvement of 6.5 percent would imply that the obesity rate decreased by ~180,000 children (Statistics Canada, 2018a). If a correlation could be drawn it would help determine the degree of impact an incentivization strategy could have on reducing chronic disease.

If ~180,000 cases of childhood obesity were avoided, then it would result in an annual savings of ~\$223 million CAD per annum, based on the cost of treatment of \$1240 per individual (Bilandzic & Rosella, 2017). With the expected cost of CFTC administration between \$90 million to \$115 million, the CFTC benefit would outweigh the expense. These numbers illustrate that utilizing tax incentives to promote healthy behavior can reduce the financial strain on health spending, which calls for a greater investigation into the efficacy of the CFTC.

Regional Approaches to Combat Childhood Obesity

Medical professionals have identified key strategies to help reduce obesity among children. The Institute of Medicine of the National Academies report outlined several key interventions to help reduce childhood obesity, which includes:

Healthcare practitioners should measure height and weight in a standard way.

When targets exceed the 85th percentile, healthcare professionals should consider various contributing factors to determine whether a child has increased risk factors that could lead to obesity and its adverse consequences. Increase physical activity amongst youth through regulation of childcare agencies, including limiting the use of equipment promoting sedentary behaviors. Promote

consumption of healthy and nutritious foods through equitable access and ensure a healthy eating environment responsive to fullness cues. Limit children's screen time and exposure to food and beverage marketing. Use social marketing to promote consistent strategies and information to combat childhood obesity.

Promote age-appropriate sleep durations. (Parker et al., 2011 8-15)

A recent study in Sweden has shown that implementing the first recommendation has proven challenging. Healthcare professionals are put in a precarious position when discussing childhood obesity. The first observation was that parents often did not see their children as obese but as retaining 'baby fat' that they would eventually grow out of (Sjunnestrand et al., 2019). CHC's early detection of child obesity is a key factor in prevention (Sjunnestrand et al., 2019). However, nurses found it difficult to converse with families for fear of burning bridges (Sjunnestrand et al., 2019). Nurses recognized the importance of the parent and health provider relationship and found the balance challenging (Sjunnestrand et al., 2019). Indeed, if healthcare practitioners cannot have the necessary conversations about the healthcare recommendations outlined in the Institute of Medicine of the National Academies report, it could be a contributing factor for the global rise of childhood obesity rates. If healthcare professionals cannot be a primary focus of childhood obesity reduction, where can governments turn to realize the other recommendations outlined in the Institute of Medicine of the National Academies report?

When looking at school-based family-centered interventions, researchers found education a practical approach to combating childhood obesity (Lambrinou et al., 2020). Researchers reviewed 1148 publications that covered obesity intervention strategies (Lambrinou et al., 2020). After screening for duplicates and selecting

studies that demonstrated clear outcomes amongst child-aged participants, researchers found 33 studies to analyze that covered 18 countries and five continents (Lambrinou et al., 2020). In all regions, researchers found effective strategies for reducing obesity among children. Effective strategies included tailoring programs to meet population needs, involving multiple stakeholders in the design and execution of interventions, teachers playing a central role in interventions, having information and homework assignments that can be taken home and completed as a family unit, schools providing healthy food options for students, having equipment that promotes physical activity that is available outside of school hours, and physical education design that promotes non-competitive activities (Lambrinou et al., 2020). The former illustrates that there is not a singular approach to reduce childhood obesity, but a combination of strategies, in collaboration with multiple stakeholders.

In 2019, China announced it would limit screen time and add-ons (Hernandez & Zhang, 2019). The program aims to limit screen time to 90 mins on school nights and limits to add on spending to \$57 per month (Hernandez & Zhang, 2019). The driver of the limits was to curb video game addictive behaviors. However, other factors, such as near-sightedness and academic performance, were also cited (Hernandez & Zhang, 2019). In a 2017 study, researchers sought to determine if there was a correlation between screen time viewing and obesity (Cai, Zhu, & Wu, 2017). As part of their study, researchers collected data from 151,882 children across 1,036 schools in China (Cai, Zhu, & Wu, 2017). The study utilized BMI calculations of weight divided by height squared (Cai, Zhu, & Wu, 2017). Researchers created categories for underweight, average weight, overweight, and obese (Cai, Zhu, & Wu, 2017). Study participants were asked to provide the amount

of their screen time usage during leisure hours (Cai, Zhu, & Wu, 2017). Possible answers to the survey questions were anchored on a five-point scale corresponding to; none, about 30 minutes, 1 hour, 2 hours, and 3 or more hours (Cai, Zhu, & Wu, 2017). Findings from the research showed that overweight and obese responses were more prevalent among boys living in urban centers (Cai, Zhu, & Wu, 2017). The same population was less likely to meet screen time viewing recommendations (Cai, Zhu, & Wu, 2017). In addition, the findings showed a rising trend of obesity amongst boys aged 7-18 living in urban centers (Cai, Zhu, & Wu, 2017). These findings suggest that poor habits could continue into adulthood, resulting in more significant health risks and health system strain than is evident in other regions.

Limiting screen time is consistent with the Institute of Medicine of the National Academies report to limit screen time to less than two hours (Parker et al., 2011). Initial data from China's screen reduction policies have shown promise. Data collected between 2020 and 2021 saw a 13.8 percent decrease in daily sedentary behavior (Duboust, 2024). The decrease represents an additional 45 minutes per day when children were not inactive, particularly among youth in urban areas (Duboust, 2024).

Regardless of efficacy, China has taken a unique approach to implement controls to influence desired behaviors, which may be challenging in other regions. Robert Cushman's (1941) work on independent regulatory commissions in the USA focused on the degree to which governments chose to regulate certain activities and the degree of coerciveness (as cited in Dodds, 2013). Robert Dahl and Charles Lindblom's suggested that the individual must have autonomy (Dahl & Lindblom, 1976). Therefore, administrations seeking to promote certain behaviors must ensure

that regulation does not become so intrusive that the individual feels they have lost their autonomy to choose. China's approach removes choice and is intrusive, making it challenging to apply in Western democracies.

Department of Finance CFTC Review

In 2016, the CFTC was eliminated by the newly elected Liberal government. The incoming government cited inequity as a key factor that decided the elimination of the CFTC. Instead, the new government offered child benefits for low to middle-income families (Ray, 2016). Before eliminating the CFTC, the Department of Finance reviewed the program's effectiveness. The report found that CFTC adoption grew from 2007 to 2008 by 11.8 percent and then steadily increased at an average of 3.5 percent through 2014 (Department of Finance, 2017). At its highest point, the participation rate amongst eligible families was 46.8 percent, with Ontario being the province with the highest utilization rate (Department of Finance, 2017). The cumulative tax savings, or loss of revenue, related to the CFTC grew from \$90 million CAD to \$220 million CAD by 2014 (Department of Finance, 2017). Amongst the participating families, the Department of Finance confirmed an inequity among participants. Only 12 percent of families had income equal to or less than \$20,000 CAD. Families with household incomes between \$20,000 CAD and \$40,000 CAD participated at 25.3 percent. Families above \$40,000 CAD household income participated at a rate of 55.9 percent (Department of Finance, 2017). Amongst Provinces and Territories participating, the Department of Finance found that participation rates were non-existent in Northern regions where access to qualifying fitness programs was limited (Department of Finance, 2017). The Yukon,

Nunavut, and Northwest Territories had less than a 0.2 percent participation rate. Atlantic Canadian Provinces Newfoundland & Labrador, Prince Edward Island, Nova Scotia, and New Brunswick participated at less than a 3 percent rate. Manitoba and Saskatchewan participated at less than a 7 percent rate (Department of Finance, 2017).

In addition to participation and equity, the Department of Finance looked at the effectiveness of the CFTC program. The Department of Finance questioned the price effects of the CFTC. Because the benefit was relatively small, it was unlikely to generate significant behavioral responses (Department of Finance, 2017). Although this statement is inconsistent with the rise in CFTC uptake, it could suggest that families utilizing the CFTC would have children participating in qualified activities independent of the CFTC. Based on this assumption, the growth in CFTC uptake would be attributed to growth in awareness of a deduction that a family could make with children already enrolled in qualified physical activities. To support the Department of Finance hypothesis, activity levels amongst youth should remain relatively unaffected by the elimination of the CFTC. This would support the hypothesis that families with children enrolled in qualifying physical activities would have done so regardless of the existence of the CFTC.

As part of their report, the Department of Finance reviewed self-reported activity levels among youth. Data was collected from the Canada Community Health Survey, CCHS. The Department of Finance examined the percentage of youth reporting activity levels during leisure time. The Department of Finance found that the youth activity percentage remained relatively flat from 2003 to 2014 at 70 percent +/- 3 percent (Department of Finance, 2017). Based on these findings, the

Department of Finance recommended the elimination of the CFTC due to its lack of effectiveness and inequity (Department of Finance, 2017).

Elimination of the CFTC and Subsequent Research Opportunity

By 2017 the CFTC was replaced with an annual payment to parents of up to \$6,400 CAD per child under 17. The replacement program, the Canadian Child Benefit, or CCB, benefits phase out when household net income increases above \$30,000 CAD annually (The Canadian Press, 2016). Although the new approach does ensure additional income to households in lower income categories, the benefits are no longer associated with promoting physical activity. A more broadly applied incentive provides a different challenge for administrations. Without a specific incentive to participate in physical activity, the new government hoped that higher income brackets would continue to enroll their children in physical activity programs while child benefit recipients will choose to use the additional income to enroll children in the same (The Canadian Press, 2016).

Unregulated interventions can pose challenges for administrations. An example of such challenges can be found in the efforts to replace food stamps by the United States Department of Agriculture, USDA. The USDA looked to replace the cost of administering food stamps by providing cheques to qualifying households (Fraker & Martini, 1995). Like the CCB, it was felt that offering additional funding to qualifying households would provide more flexibility and choice (Fraker & Martini, 1995). However, the USDA found that the funds provided were used to purchase less food than households that used food stamps (Fraker & Martini, 1995). The CCB poses similar challenges. The CCB offers qualifying households an annual payment

of up to \$6,400 CAD per child under 17. Households that qualify for the total amount have a net household income of less than \$30,000 CAD annually. The annual CCB benefit decreases as households earn above \$30,000 CAD annually (The Canadian Press, 2016). The benefits of the CCB approach offer flexibility and additional funds to households in the greatest need.

Early findings of CCB utilization illustrate that households have utilized the benefit primarily on rent, food, and clothing (Najjarrezaparast, Pendakur, 2021). Recreation and education spending, such as organized activities, did not see an increase in household spending (Najjarrezaparast, Pendakur, 2021). This suggests that the CCB did not improve lower-income households' access to child fitness programs.

Theory Base for the Research

This research design will follow a phenomenological study rooted in interpretivism. The interpretive derives meaning from a subject's interpretation of an event or phenomenon (Schwandt, 1994). In this approach, knowledge creation of social phenomena is formed by collecting data by capturing the thoughts, opinions, actions, values, and other subjective variables of those who experienced an event (Leitch et al., 2010). This approach is associated with social constructivism (Lincoln & Guba, 1985). In a phenomenological study, a researcher's experiences and beliefs can influence the research (Creswell, 2013). Bracketing, or epoching, is essential in the research process to document and understand a researcher's biases (Creswell, 2013). Interpretivism recognizes that researcher bias cannot be entirely eliminated in research, influencing interpretation and analysis (Creswell, 2013).

Interpretivism allows phenomena to be explored as a whole and its parts rather than using a pre-determined set of variables (Gioia et al., 2013). This study adopted an inductive and interpretive approach to allow for a fulsome and open-ended exploration of the phenomenon of the CFTC, as experienced by small business owners that offer fitness programming for children and youth.

From an epistemological standpoint, the researcher's role in an interpretive phenomenological study is one of reporting (Gehman et al., 2018). This research design will allow for subject perspectives and recollections and will be the basis for drawing insights.

Prior Research on the Topic

Politics Versus Performance to Evaluate the CFTC

The CFTC received criticism for being a ‘boutique tax credit’. Brooks characterizes boutique tax credits as incentives targeting a narrow demographic (Brooks, 2016). These forms of tax incentives are often implemented by conservative parties (Brooks, 2016). The CFTC requires households to have enough disposable income to enroll children in qualifying physical activity programs in advance. CFTC participation rates illustrate how lower-income families were excluded from the benefit. Less than 1 percent of households in lower income brackets participated in the program (von Tigerstrom, Larre & Sauder, 2011). The lack of participation does support the Department of Finance's assertion that the CFTC was not equitable or accessible to all households.

Although problematic, these criticisms do not support program evaluation best practices. The analysis does not engage stakeholders nor gather credible evidence to evaluate program efficacy. The CFTC was established to increase physical activity amongst youth in Canada. Although the evidence gathered by the Department of Finance shows that households under a \$40,000 CAD income did not utilize the CFTC, it does not determine whether participation in the CFTC effectively increased physical activity amongst youth where the tax credit was claimed.

Awareness vs. Influence

In 2013, Fisher et al. conducted a study that evaluated the CFTC using individual-level survey data on CFTC perceptions and individual-level tax return data of CFTC usage. The study's methodology allowed for an evaluation of the

perceptions of the importance of the CTFC and perceptions of the influence of the CFTC on decision-making (Fisher et al., 2013). Fisher et al. performed a national phone survey to gather information. The study found a poor awareness of the CFTC and minimal impact on enrollment decision-making. This is consistent with the poor national uptake of the CFTC. However, the 2013 study could not link CFTC usage to direct outcomes such as activity levels.

Household Spending and the CFTC

Research by Hai V. Nguyen and Paul Grootendorst (2012) helped identify whether the CFTC effectively increased youth physical activity. To validate CFTC efficacy, they performed a difference in difference (DD) evaluation. The DD evaluation compared CCHS data with the Survey of Household Spending (SHS) statistical data (Nguyen & Grootendorst, 2012). The DD framework captured the change in physical activity due to the change in participation in organized programs which in turn was driven by the CFTC.

The DD study suggested that the CFTC had a modest impact on physical activity across Canada at an estimated 2 percent increase. Furthermore, it was suggested that the CFTC did not sufficiently increase enrollment in organized physical activity based on SHS data (Nguyen & Grootendorst, 2012). Additionally, the researchers suggested that households with sufficient income would likely enroll their children in organized physical activity regardless of the presence of the CFTC (Nguyen & Grootendorst, 2012).

Data and Stakeholder Deficiencies in Previous Research

Although the above research supports the Department of Finance's analysis of

the CFTC, there are some key deficiencies to consider. Primarily, CCHS, as a secondary data source, only captures responses from participants 12 years of age or older. This means that reports do not contain data or insights from a significant part of the target population, children aged under 12 years of age. CFTC utilization data is captured at household levels. Therefore, if a household claims the CFTC, it is unclear which or how many children were enrolled in organized fitness programming. The difference in unit of measurement makes it difficult to perform more advanced statistical modeling using Canada Revenue Agency data and the CCHS. Finally, data from key stakeholders impacted by CFTC utilization has yet to be captured. Engaging with stakeholders would not necessarily be a broad exercise. Qualitative phenomenological studies recommend creating a homogeneous sample group or groups as they are less costly and “eliminate noise” or variation due to sociodemographic factors (Bornstein, Jager, & Putnick, 2013). Small business owners operating martial arts studios in Southwestern Ontario, the subject of this research, are only one of the stakeholders overlooked. Stakeholders from the medical community, public health, and parents were not consulted as part of the Department of Finance report. By establishing homogeneous sample groups across a selection of stakeholders could have provided additional insights as part of the evaluation of CFTC effectiveness.

CFTC Program Design Flaws

The deficiencies in previous research and lack of data point to a more significant issue. The CFTC program was not implemented with program evaluation in mind. Programs should be implemented with evaluation in mind (Rossi et al., 2004). Data

capture, performance metrics, and stakeholder engagement are key activities associated with any program design (Rossi et al., 2004). Therefore, part of the criticism, or the inability to effectively criticize the CFTC, does fall squarely on the implementing administration. If the appropriate steps had been taken in the CFTC design, periodic evaluation would have been possible to determine efficacy and whether adaptation was required.

The Need for Creative Interventions to Combat Obesity

The Institute of Medicine of the National Academies outlines recommended interventions to reduce childhood obesity, including a standard approach to measure obesity across healthcare providers, reduction of sedentary behaviors, promotion of a healthy diet, limiting screen time, using social marketing to promote healthy behaviors and, finally, to promote age-appropriate sleep durations (Parker et al., 2011). With these recommendations in mind, the CFTC could fit within a more extensive set of strategies designed to combat childhood obesity if effective at increasing physical activity amongst youth.

Inequity amongst lower-income households would still be a challenge for governments. Additional strategies to address inequity associated with access to physical activity resources could include designing active elements for community and neighborhood development (Committee on Environmental Health, 2009).

In addition, physical activity is not the only contributing factor to obesity, as diet and food consumption patterns are key contributors. Currently, not enough Canadians meet the minimum requirements for vegetables and fruits (Al-khalidi, 2012). Poverty and depression can also be linked to obesity (Al-khalidi, 2012).

Strategies that target additional key contributors could help combat rising obesity rates.

Chapter III: Methodology

Overview

The goals of this research are to determine whether, by engaging an overlooked stakeholder population, additional insights can be gained into the efficacy of the CFTC.

Ontological Assumptions and Epistemology

Interpretivism assumes that knowledge is created by observing the research participants' thoughts, opinions, actions, values, and other elements (Leitch et al., 2010). Individual experiences and perceptions form knowledge and reality. Interpretivism recognizes that researchers cannot separate their values and worldviews from the research (Mertens, 2014). The concept of situated agency is integral to an interpretive ontology. Situated agency assumes that observable factors may influence, but are not determined by, the actions of those observed in a given context (Packard, 2017). Phenomenological research in social science is concerned with describing, interpreting, and understanding the essence of a phenomenon through people's lived experiences (Creswell, 2013).

Researchers must consider the ontological nature of both the methodology and the phenomenon throughout the study. Modern phenomenology builds on the work of Heidegger, who believed that interpretation is inherent to all descriptions of experiences (Kafle, 2011). Understanding a phenomenon involves the researcher

interpreting experiences and synthesizing new knowledge to form a new understanding of a phenomenon (Laverty, 2003).

Bracketing, also known as epoching, is another crucial component of phenomenological methodology. Bracketing involves collecting a researcher's personal experiences and pre-understandings to separate them from influencing the experiences of the study's participants (Creswell, 2013).

Parameters of the Study

This study is limited to small businesses, operating martial arts studios, offering fitness programming for children and youth in Southwestern Ontario. Participating businesses were limited to Southwestern Ontario. This decision was made to be consistent with phenomenological study best practices by creating a homogenous sample group (Creswell, 2013). The approach allowed the research to sufficiently explore the depth of the phenomenon as experienced by small business owners where utilization of the CFTC was the highest. However, it is important to note that “the intent of qualitative research is to understand the meaning that individuals or groups ascribe to a social or human problem,” which inherently limits the capacity for generalization when the sample lacks diversity (Creswell, 2013, p.4).

| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|
| Total number of families claiming the CFTC/CA TC ('000) | 1,277 | 1,437 | 1,487 | 1,529 | 1,639 | 1,682 | 1,715 | 1,778 |
| Number of Ontario families based on 39% adoption | 501,861 | 564,741 | 584,391 | 600,897 | 644,127 | 661,026 | 673,995 | 698,754 |

Table 1: CRA CFTC Utilization (Department of Finance, 2017)

Concentrating the study on a geographic region within Ontario was intended to minimize the risk of false positive responses if the study population is too distributed. By establishing a homogenous sample group data collected will “eliminate noise” or variation due to sociodemographic factors (Bornstein, Jager, & Putnick, 2013). In addition, the study sought participants in operation before, during, and after the CFTC incentive to help frame the phenomenon’s impact prior to and post-implementation. However, while the rich data obtained from this specific group captures certain experiences and perspectives, these insights may not hold true for different demographic groups or settings (Patton, 2002). As a result,

this inquiry helps to justify the utility of expanding research to additional populations.

Researcher's Positionality

Qualitative researchers must share their experiences and background (Creswell, 2013). The researcher in this study is a parent who used the CFTC for their children. One of the researcher's children was enrolled in martial arts programs between the years 2011 to 2017. As a parent, having attended most of their child's classes, the researcher observed the organization's operations and demographics throughout this period. Throughout this time, the researcher formed a relationship with the business owner, who shared their perspectives about the cancellation of the CFTC. These experiences informed the conceptualization of this study. To separate the researcher's experiences from the research itself, bracketing or epoching techniques were utilized to ensure the integrity of this qualitative study (Creswell, 2013). Exploring the CFTC phenomenon will help understand the initiative's impact from a perspective not considered during the Department of Finance's program evaluation. Findings from this research could inform future administrations about the value of using tax instruments to encourage enrollment in child and youth-organized fitness programming as experienced by small business owners.

Research Methodology

Phenomenology is an approach where researchers interact with participants who have shared a common experience (Creswell, 2013). Phenomenological studies look to find common meanings among participants' shared experiences of an event (Creswell, 2013). This methodology involves collecting, organizing, and

interpreting data based on participants' lived experiences (Creswell, 2013). Martin Heidegger described phenomenological interpretivism as the basic form of “knowing”, allowing for a holistic understanding of a phenomenon (Beck, 2021). This study embraces the interpretive phenomenological epistemology by collecting and reporting the experiences of small business owners who offered fitness programming for children before, during, and after the CFTC was offered.

An important approach to phenomenological interpretivism is for the researchers to epoché or bracket themselves (Creswell, 2013). This process is a critical step in separating the researcher's personal experiences from the experiences of the study participants (Creswell, 2013). Bracketing can be achieved through journaling and other reflexive or reflective activities (Beck, 2021). As a parent of two children, the researcher experienced this phenomenon from another lens. The researcher enrolled their children in organized physical fitness activities and annually claimed the CFTC on personal income tax submissions. These experiences helped to form this study and highlighted the need to understand the CFTC efficacy beyond the Department of Finance report. As part of this study, the researcher performed bracketing activities, such as journaling, to capture the researcher's pre-understandings. This journaling activity helped bracket the researcher's experiences from the research, aiding the interpretive-holistic understanding of the phenomenon.

Research Design

Qualitative research design leverages the researcher as the primary actor but is concerned with the participants' lived experiences (Merriam & Tisdell, 2015). This qualitative phenomenological study analyzed data from 10 semi-structured

interviews of small business owners, operating martial arts studios, that offer fitness programming for children and youth in Southwestern Ontario before, during, and after the CFTC. The researcher sought to describe the experiences that business owners had during this period and capture their perspective on the impact that the CFTC had on their operations and customers. The study focused on insight from the participants' lived experiences to gain greater insight into the efficacy of the CFTC, in an attempt to summarize a stakeholder voice overlooked by the Department of Finance report.

IRB Exemption

The research was granted IRB exemption under the following protocol:

- ***Permitted** to record interviews for the purpose of creating an accurate transcript. Recordings must be **deleted immediately** upon creation of the transcript. Exempt guidelines **prohibit** the collection, storage, and/or sharing of recordings.*
- *The research consent statement must be read aloud to participants at the start of each interview session, and documented in the final transcript.*
- *Upon completion of the research study, all collected data (e.g. transcripts, data set, name/email lists, etc.) must be securely maintained and accessible only by the researcher(s) for a minimum of 3 years. At the end of the required time, collected data must be permanently destroyed.*

The full IRB exemption and interview protocol can be found in Appendix A and Appendix B.

Research Question and Sampling Approach

The research question and sub-question inform the criteria for selecting the sample for the study. Questions that represent experience/behavior, opinion/values, feeling, knowledge and background/demographic were selected to illicit a broad data set (Merriam & Tisdell, 2015).

Experience/behavior questions capture a participant's actions, behaviors and activities (Merriam & Tisdell, 2015). Opinion/values questions capture participants' beliefs or their thoughts on a particular topic (Merriam & Tisdell, 2015). Feeling questions capture the affective dimension of human life (Merriam & Tisdell, 2015). Knowledge questions capture the participant's actual factual knowledge about a situation (Merriam & Tisdell, 2015). Background/demographic questions capture the particular demographic information about a participant, relevant to the study (Merriam & Tisdell, 2015).

Semi-structured interview questions form the foundation for participant discussion. Consistent question protocols help ensure consistent data collection, but allow for the interviewee and interviewer to discuss experiences in a free form format as the interview evolves (Lauterbach, 2018). Questions are consistent with hermeneutic phenomenological interviewing techniques (Lauterbach, 2018).

| Question Type | Question (Lauterbach, 2018) | Sub-question (Lauterbach, 2018) |
|---|--|---|
| Experience/Behavior (Merriam & Tisdell, 2015) | <ul style="list-style-type: none"> • Can you share any success stories or positive outcomes | <ul style="list-style-type: none"> • Do you believe that the eligibility |

| Question Type | Question (Lauterbach, 2018) | Sub-question (Lauterbach, 2018) |
|---------------|---|---|
| | <p>related to the Child Fitness Tax Credit in your business or community?</p> <ul style="list-style-type: none"> • Have you noticed any changes in the behavior or motivation of the children participating in your karate classes since the introduction of the tax credit? | <p>criteria for the tax credit are sufficient in incentivizing parents to enroll their children in physical activities like karate?</p> <ul style="list-style-type: none"> • Have you noticed any changes in the motivation levels of parents to enroll their children in karate classes since the cancellation of the tax credit? • Can you describe your role informing |

| Question Type | Question (Lauterbach, 2018) | Sub-question (Lauterbach, 2018) |
|---|---|---|
| | | parents about the Child Fitness Tax Credit? |
| Opinion/Values (Merriam & Tisdell, 2015) | <ul style="list-style-type: none"> • Do you think that the tax credit has helped to increase awareness and interest in child fitness among parents and caregivers? • In your opinion, what improvements could be made to the Child Fitness Tax Credit to further incentivize parents and caregivers to enroll their children in fitness programs? | <ul style="list-style-type: none"> • Do you think the cancellation of the Child Fitness Tax Credit will result in a decline in the overall health and fitness of Canadian children? • Are there any other policies or initiatives that you would like to see implemented to support child fitness and healthy |

| Question Type | Question (Lauterbach, 2018) | Sub-question (Lauterbach, 2018) |
|--|--|---|
| | | lifestyles in your community? |
| Feeling (Merriam & Tisdell, 2015) | <ul style="list-style-type: none"> In your opinion, does the Child Fitness Tax Credit effectively promote physical activity amongst children? | <ul style="list-style-type: none"> How can the government or other organizations better support small businesses in promoting and educating families about the Child Fitness Tax Credit? |
| Knowledge (Merriam & Tisdell, 2015) | <ul style="list-style-type: none"> Can you describe the impact of the Child Fitness Tax Credit on your karate dojo in terms of membership, revenue, and overall growth? | <ul style="list-style-type: none"> How have other karate dojo owners responded to the cancellation of the tax credit and what insights have |

| Question Type | Question (Lauterbach, 2018) | Sub-question (Lauterbach, 2018) |
|---|---|---|
| | | <p>you gained from their responses?</p> <ul style="list-style-type: none"> • How did you become aware of the Child Fitness Tax Credit? • How did you become aware of the Child Fitness Tax Credit cancellation? |
| Background/Demographic (Merriam & Tisdell, 2015) | <ul style="list-style-type: none"> • Did your business operate before 2007? • Did your business operate after 2017? | <ul style="list-style-type: none"> • Is your business still in operations? |

Table 2: Interview Questions (Lauterbach, 2018; Merriam & Tisdell, 2015)

Based on the research question and sub-questions, subjects must be business owners that offer fitness programming to children and youth to participate in the research. Participants must have operated their business before, during, and after CFTC. Small business owners are categorized as independent operators, not part of

a larger franchise or franchise agreement.

Sampling Techniques

Qualitative research does not require random sampling (Merriam & Tisdell, 2015). This study will use a nonprobability sample. The two sampling techniques to be used concurrently include purposive and snowball sampling.

Purposive Sampling

Purposive sampling is a non-random technique that involves identifying participants through existing connections and relationships (Etikan et al., 2016). In qualitative research, purposive sampling involves deliberately choosing participants experienced with the phenomenon (Etikan et al., 2016). Participants will be recruited through the researcher's efforts and relationships established in their community.

Snowball Sampling

Snowball sampling is a technique in which participants refer the researcher to others who meet the sampling criteria to the study (Noy, 2008). Snowballing is a widely used sampling method (Heckathorn, 2011). Potential participants will be asked to refer others to the study in the initial request for participation based on the sample criteria.

Homogeneous Sample Group

Through the sampling techniques employed, a homogeneous sample group was attained. Qualitative phenomenological studies recommend creating a homogeneous sample group or groups as they are less costly and “eliminate noise” or variation due to sociodemographic factors (Bornstein, Jager, & Putnick, 2013). However,

homogeneous samples, defined by shared characteristics, may lead to findings that are specific to that group and may not reflect the experiences or perspectives of more diverse populations. Therefore, while the insights gained can inform understanding within the group studied, caution should be exercised in extrapolating these findings to broader, more heterogeneous populations (Patton, 2002).

Participant Recruitment

Participants were invited to participate in the study via email or direct telephone. These interactions included an overview of the study's purpose and methods. Participants who agreed to participate in the study received an electronic consent letter per IRB guidelines. The letter detailed the study's purpose, procedures, and data security measures, as well as a description of participants' right to withdraw from the study at any time.

Final Participants

Ten small business owners operating martial arts studios providing child and fitness programs in Southwestern Ontario participated in the study. This sample size is aligned with recommendations for interview-based phenomenological studies (Creswell, 2013; Guest et al., 2006; Mason, 2010). Participants were selected as they met the criteria of operating a small business offering martial arts fitness programming to children and youth, in a geographic area that experienced larger increases in fitness activity during the CFTC lifecycle according CCHS regional data. Codes and pseudonyms were assigned to protect participants' identities and were used throughout the data collection and analysis process.

The following table provides an overview of the participants' data. Consistent

with the creation of a homogeneous sample group, participants resided within large population centers in Southwestern Ontario with significant years of operation, allowing insights and experiences to be shared before, during and after the CFTC lifecycle.

| Participant | Gender | City | Province | Still operating | Operating for 25+ years |
|-------------|--------|-----------|----------|-----------------|-------------------------|
| 1 | Male | Guelph | Ontario | Y | Y |
| 2 | Male | Kitchener | Ontario | Y | N |
| 3 | Male | Kitchener | Ontario | N | N |
| 4 | Male | Toronto | Ontario | Y | Y |
| 5 | Female | Cambridge | Ontario | Y | Y |
| 6 | Male | Kitchener | Ontario | Y | Y |
| 7 | Female | Guelph | Ontario | Y | Y |
| 8 | Male | Waterloo | Ontario | Y | Y |
| 9 | Male | Toronto | Ontario | Y | Y |
| 10 | Male | Toronto | Ontario | Y | Y |

Table 3: List of Participants

The researcher captured gender and location data from participants. Location data supports the sampling method outlined in the methodology. By concentrating on a condensed geographic area, the data collected supports the snow-ball technique of creating a study population. The selected locations ensure representation of the target population (Ontario), with the least possible error and without substitution or incompleteness (Elfil, 2017). All participants operated martial arts studios. Status of business operations and length of operations were also captured as part of the sampling. This homogeneity, while allowing for an in-depth exploration of the specific experiences and perspectives within this group, limits the generalizability of

the results to broader populations (Patton, 2002).

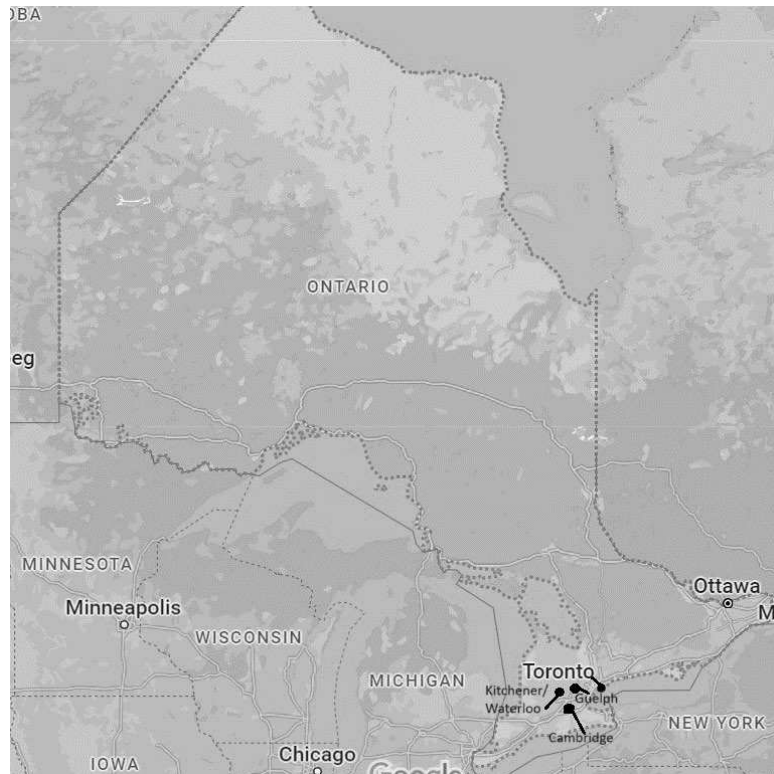


Figure 4: Geographic Locations of Participants

Data Collection

The following describes the data collection approach proposed in this study.

In-Depth Interviews

Due to the geographical distribution of subjects, the researcher conducted interviews using voice or video communications technology, depending on the participants' preferences. Technologies used to conduct all interviews enabled interactions to be recorded on the researcher's local and encrypted hard drive. Participants were interviewed individually, in approximately one-hour sessions utilizing a set of semi-structured, open-ended interview questions based on the

research question and sub-questions. This method was to allow for rich, detailed descriptions and an exploration of the personal meaning of each participant's experiences (Creswell, 2013).

At the beginning of each interview, the researcher reminded participants that their identities would remain anonymous and confidential, that any identifying information would not be shared as part of the analysis and findings of the study, and that they could opt-out at any time.

Transcriptions

All interview recordings were transcribed to text. Transcriptions were shared with participants during the member-checking process (Creswell, 2013) to ensure further accuracy before analysis.

Observational, Journaling, and Field Notes

Observational notes were collected using an unstructured field observation protocol to note the "behavior and activities of individuals" (Creswell, 2013). As part of this process, a researcher can note any personal thoughts, recollections, or judgments during the interview to assist in the researcher's bracketing process. In keeping with phenomenological practice, the researcher maintained a reflexive journal during data collection and analysis to capture reflections, assumptions, and biases and to bracket personal experiences from those described by participants. Additionally, the researcher noted their experiences and pre-understandings before beginning data collection through reflective journaling.

Data Storage

Electronic files of interview recordings, transcriptions, observation reports, and

journals were stored on a password-protected, encrypted laptop, which was secured when not in use. The files will be kept for five years, after which the researcher will erase all files. Only the researcher was able to view raw data. Participants were assigned codes to ensure anonymity for participants.

CAQDAS

Computer-assisted qualitative data analysis software (CAQDAS) was used to assist with the coding of data. CAQDAS is commonly used to improve the rigor and process of qualitative data analysis (O'Kane et al., 2021). It provides a systemic approach that improves coding accuracy and consistency while allowing for iteration (Chandra & Shang, 2019). Quirkos software was used to support the coding and analysis of the qualitative data collected.

Data Analysis

Data was analyzed concurrent to the collection, as each interview was compared to the last (Merriam & Tisdell, 2015). The study utilized an abductive research approach that follows Gioia's model (Gioia et al., 2013).

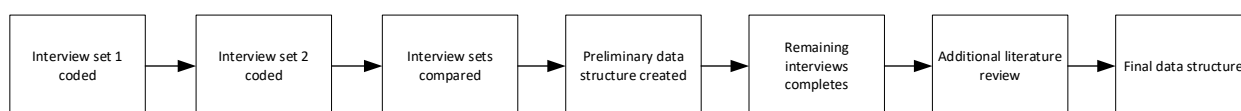


Figure 5: Abductive Data Analysis Approach (Gioia, et al., 2013)

First-order Coding

To provide structure for the analysis process, the researcher built a data structure to aid a systematic approach to managing qualitative data (Gioia et al., 2013).

Data structure

The researcher employed methods developed by Gioia (2020). The data structure is a “holistic approach to inductive concept development” (Gioia et al. 2013).

First-order Concepts

To ensure that the researcher was bracketed from the data collection, the researcher captured field notes which would be later transcribed into CAQDAS. The analysis method began by capturing a large number of first-order ideas or concepts, similar to holistic coding (Saldana, 2016), derived from the voices and perspectives of participants. This is what Gioia (2020) described as “purposefully getting lost in the data” to begin to find similarities and differences (Gioia, 2020, p.24). During the initial five interviews a significant number of ideas were captured. During the initial interviews, more than 80 concepts were generated (see Table 5). CAQDAS word cloud capabilities were utilized to help move to the second stage of coding.

next three participant interviews. Once the next three interviews were completed, Gioia's model, which calls to return to the first five interviews, was implemented. The following table outlines the 17 second level codes with descriptions that were created as an outcome of the iterative process.

| Second Order Codes | Description |
|-----------------------------|---|
| Nutrition | Encouraging/creating positive nutrition habits as a government strategy |
| Positive Efficacy | The CFTC initiative had a positive impact on participant enrollment |
| Negligible Efficacy | CFTC had little to no impact on participant enrollment |
| Effective Engagement | Participants felt engaged by program administrators during the CFTC period |
| Infrastructure | Investing in fitness infrastructure as a government strategy to increase physical activity |
| Mental Health | The linkage of fitness to Mental Health as a government strategy |
| Multi-Strategy Approach | Government employing multiple strategies to improve health amongst children |
| Logistical Issues | Challenges research participants experienced to support CFTC strategy |
| Program Design Issues | Research participants identification of issues with CFTC program design |
| Customer Appreciation | Research participants received positive feedback from their customers about CFTC program |
| COVID Recovery | Research participants identify need to incentivize activity and support fitness businesses post COVID |
| Administration | Research participants experience administering CFTC program for their customers |
| Cancellation Impact | Research participants experience after CFTC cancellation |
| Marketing and Communication | Research participant perspectives regarding the effectiveness of CFTC marketing and communication |

| Second Order Codes | Description |
|-------------------------|--|
| Equity | Research participants perspectives of how the CFTC impacted participation equity based on enrollment |
| Recommend to Continue | Research participants recommendation that the program should continue in some form |
| Partnership Opportunity | Opportunities for government initiatives to create relationships with key stakeholders to help achieve CFTC program outcomes |

Table 4: First Order Coding Data Model

Aggregate Dimensions

For the initial first- and second-order coding processes, the researcher completed an additional literature review to connect the emerging phenomenological experiences to existing theory. This second review was to “help describe and explain the phenomena we are observing” (Gioia et al., 2013, p. 20). In keeping with Gioia’s *abductive* approach, zooming in and out of the data and various theoretical concepts in this manner, coded concepts were distilled into four aggregate dimensions: Efficacy, Design, Engagement and Strategy (see Table 5), which are high-level concepts meant to help build a conceptual or theoretical model (Gioia et al., 2013).

Additional literature review

In keeping with Gioia's model, the researcher completed an additional literature review to connect the emerging phenomenological experiences to existing theory.

Final Coding

The additional literature review and second-order concepts were used to revise the data structure to complete the analysis.

The aggregate dimensions and second-order concepts were used as a high-level coding structure to analyze the remaining interviews. The following chart illustrates the code generation by interview throughout the process.

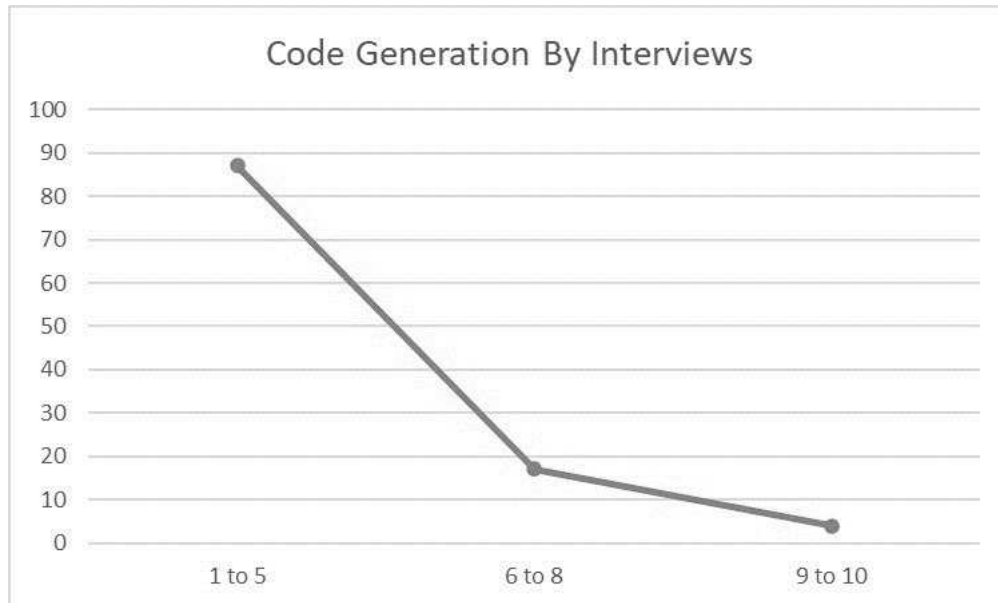


Figure 7: Frequency of New Code Creation per Interview

Data Saturation

During the final coding process data saturation occurred. During qualitative research, data saturation is achieved when additional interviews fail to produce substantial insight (Marshall et al. 2013). In this study, the generation of new codes slowed dramatically after the seventh interview. Subsequent interview data support the data structure, with many of the same themes emerging from those final transcripts.

| First Order Concepts | Second Order Concepts | Aggregate |
|--|-----------------------|-----------|
| Additional administration, new annual reports requested, unclear template or form needed, disparate systems not designed to support, placed in the middle (having to explain program to parents) | Logistical Issues | Design |
| Lack of clear requirements and responsibilities between parents, business owners and government, no tools or communication provided to small business owners, unclear metrics for success | Program Design Issues | Design |
| Simple administration, additional overhead, introduction of new processes and expense, more communication and information exchange required | Administration | Design |
| Growth in participation, reached additional demographics, growth in business and profit, new entrants to programs | Positive Efficacy | Efficacy |
| No significant impact to enrollment, no significant impact to change in demographics | Negligible Efficacy | Efficacy |
| Parent appreciation of program, receiving positive feedback, criticism of program, anger about cancellation | Customer Appreciation | Efficacy |
| Loss of enrollment, loss of demographics, parental conflict, loss of profits | Cancellation Impact | Efficacy |

| First Order Concepts | Second Order Concepts | Aggregate |
|---|-------------------------|----------------------------------|
| Recommendation to use incentives, bring the tax credit back, useful tool to encourage activity | Recommend to Continue | Efficacy |
| Not enough of an incentive to engage low-income families, inconsistency when cancelling because it does not positively affect all i.e., TSFA, awareness to all, online not effective combatant to equity due to awareness, access and interest, burden of inclusivity passed down to small businesses, corporate programs not accessible and a lot of overhead for participants and providers, home factors influencing participation, mental health and anxiety impacting participation | Equity | Efficacy, Design, Strategy |
| Government engagement with small business community, putting business in the middle without tools, impacting business operations without consultation, no participation in design, no opportunity to provide ideas or feedback, lack of parent involvement, using different communication channels to engage parents, small businesses and youth | Effective Engagement | Engagement, Design |
| Utilize online strategies to improve health, partner with organizations to create awareness and expand reach, provide more relief for families with multiple children, look at the whole person, include mental health and nutrition, invest in health literacy, remove age caps, provide funding directly to small-businesses to provide benefit directly, remove up front barriers, consider transportation barriers, invest in community based fitness resources and infrastructure, allow | Multi-Strategy Approach | Engagement, Strategy |

| First Order Concepts | Second Order Concepts | Aggregate |
|--|-----------------------------|----------------------|
| receiving fitness instruction to count for high-school credits, create a referral strategy to remove financial and access barriers | | |
| Communicate programs to those affected, provide guidance and tools, use multi-channel approaches to create awareness, provide contacts for parents and providers for feedback and guidance, combine whole person advertising: mental health, physical health, nutrition, they are all connected, provide advertising material for providers along with collateral to hand out, provide administration instructions, provide guidance if program is changed or cancelled, provide program and complimentary program awareness for additional bursaries or funding | Marketing and Communication | Engagement, Strategy |
| Promotion of natural foods, food literacy, healthy food options in schools | Nutrition | Strategy |
| Build more fitness resources, fields, parks, trails, etc. Consider more bike or walk paths to schools and resources to reduce dependencies on driving. Distribute infrastructure investments: big cities get the majority creating inequity in smaller communities. | Infrastructure | Strategy |
| Mental health sensitivity impact to physical health promotion, parental health literacy and tools, celebrate the struggle to improve physical health, advertise physical and mental health together, (they are connected), provide referral pathways for at risk children, reduce anxiety and barriers to participation, create community, socialization as a skill, reduce cell phone use | Mental Health | Strategy |
| Less than 100% post-pandemic enrollment, fitness levels on entry are lower than prior to pandemic, reduced number of child classes post-pandemic | COVID Recovery | Strategy |

| First Order Concepts | Second Order Concepts | Aggregate |
|--|----------------------------|-----------|
| Work with schools to create awareness, provide more autonomy to guidance counsellors to refer students to fitness programs, allow fitness programming to count for high-school credits, partner more directly with fitness program providers for funding, advertising and program design, more involvement with schools for physical fitness and health literacy | Partnership Opportunity | Strategy |

Table 5: Final Data Model based on Gioia et al. qualitative methodology (2013)

Conceptual Model

Codes were analyzed to build a conceptual model. Although conceptual models are commonly used for theory building (Gioia, 2020), the phenomenological methods helped validate the program evaluation best practices as a basis for evaluating the Canadian Fitness Tax Credit efficacy through the lens of the aggregate dimensions of design, engagement and strategy.

To create a conceptual model, the researcher initially reviewed the code distribution amongst participants.

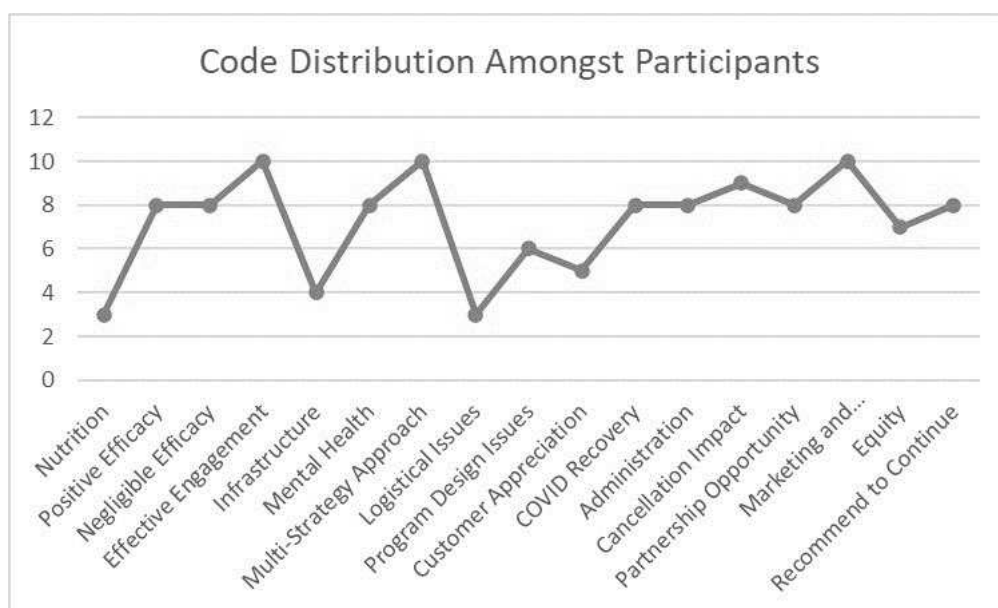


Figure 8: Code Distribution Amongst Participants

From the review of code distribution, it became clear the Engagement, Multi-Strategy Approach and Marketing and Communication codes were present amongst all participants. This was consistent with the aggregate domains that are part of the data model.

The research then looked at the prevalence of codes themselves.

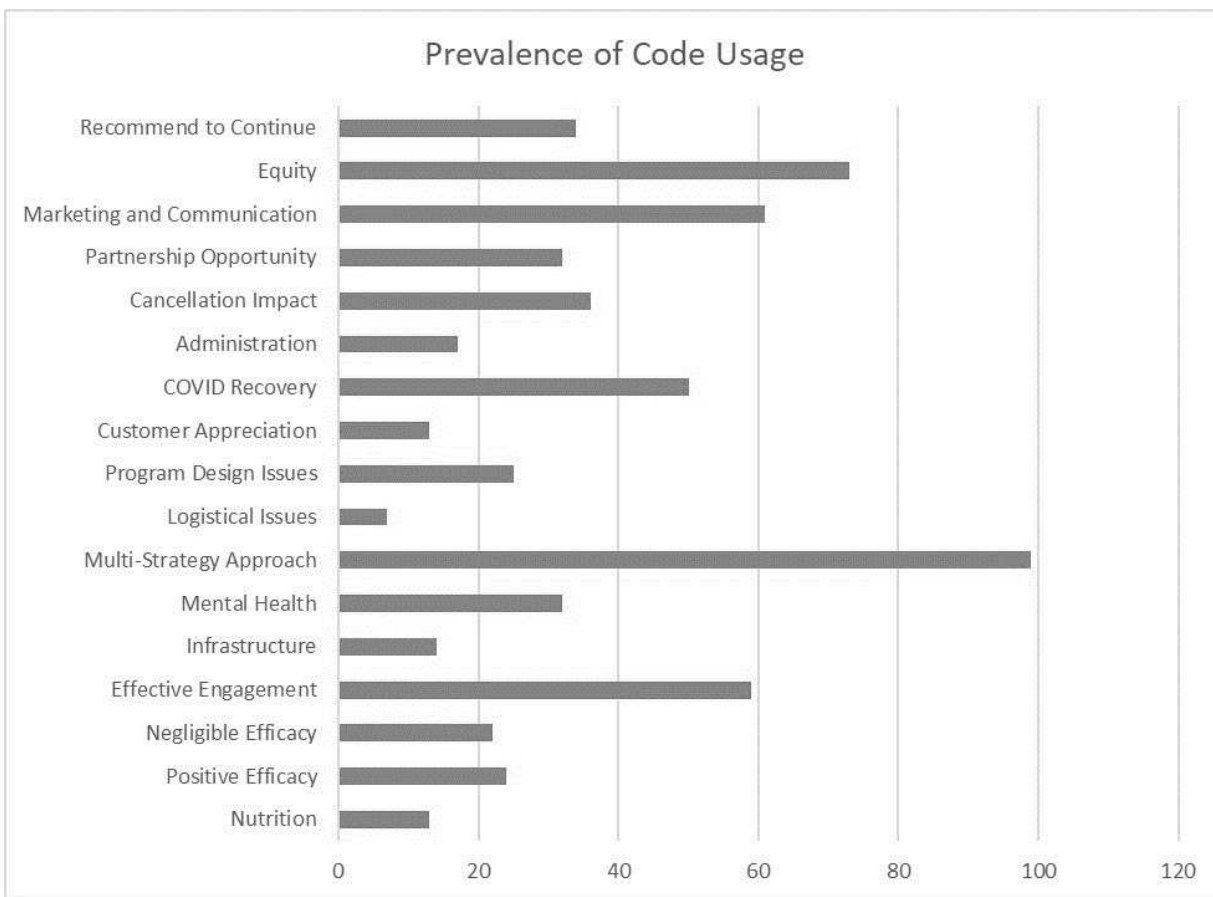


Figure 9: Prevalence of Code Usage

Upon review, the most utilized codes included: Multi-Strategy Approach, Equity, Marketing and Communication, and Effective Engagement, which was once again consistent with the aggregate dimensions or themes.

Coding helped to validate the generation of themes by reviewing code utilization across aggregate dimensions.

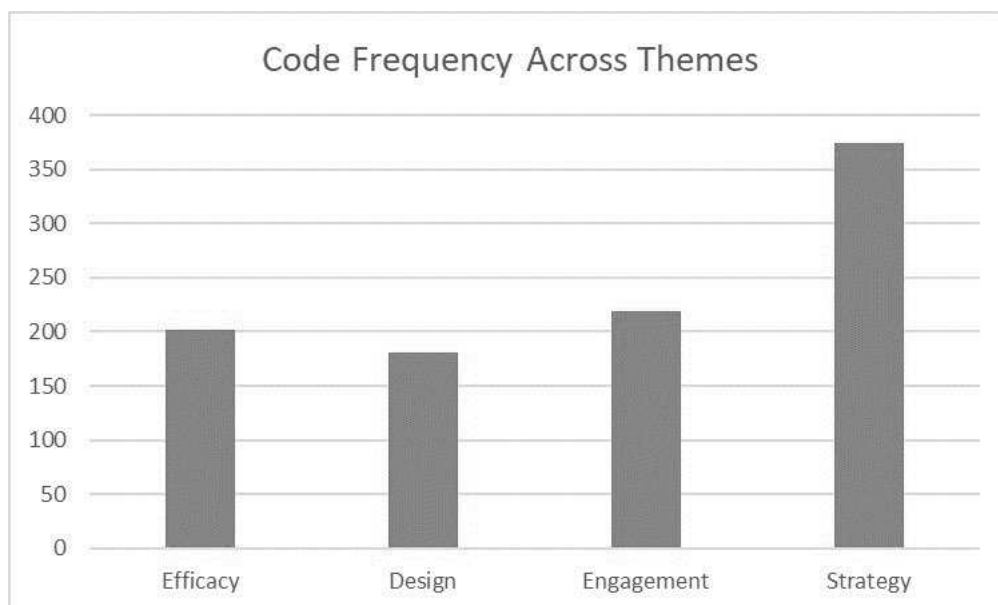


Figure 10: Code Frequency Across Themes

The researcher then placed codes in a Venn diagram to help visualize code prevalence across themes.

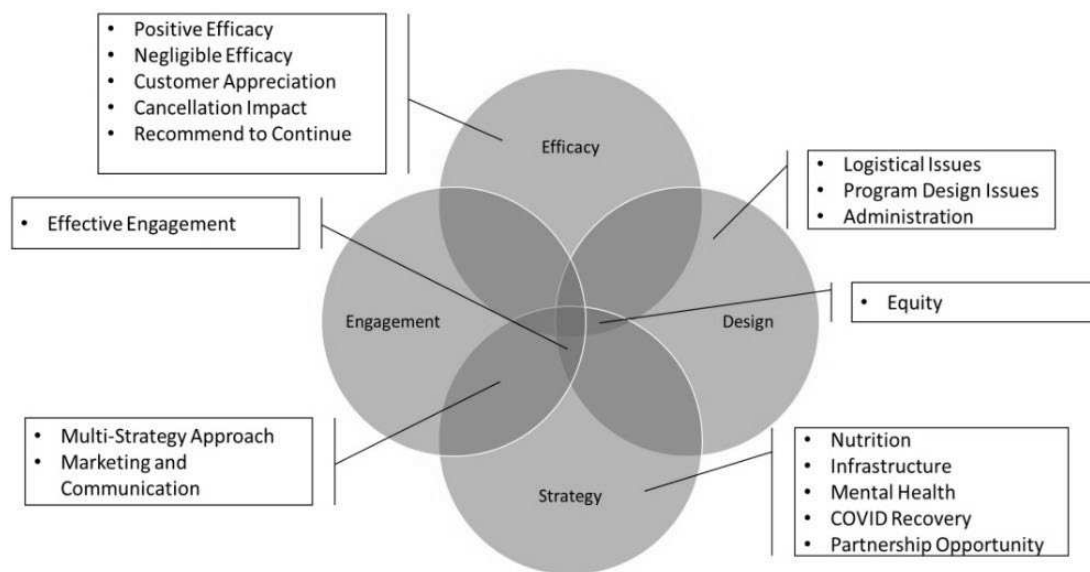


Figure 11: Venn Diagram

The Venn diagram helped identify codes that crossed multiple themes.

Specifically, the Equity code crossing the design, strategy and efficacy themes; both

Marketing and Communication and Multi-Strategy Approach codes appearing across strategy and engagement themes; and finally, the Effective Engagement code crossing design, engagement and strategy themes. Although the number of codes attributed to the theme of strategy was nearly double compared to code distribution across other themes, by visualizing codes in a Venn diagram the theme of strategy could be associated with different stages of the CFTC program. As a result, the strategy theme was applied as a wrap-around concept of design, engagement, and efficacy. This process resulted in the generation of the conceptual model for the research.

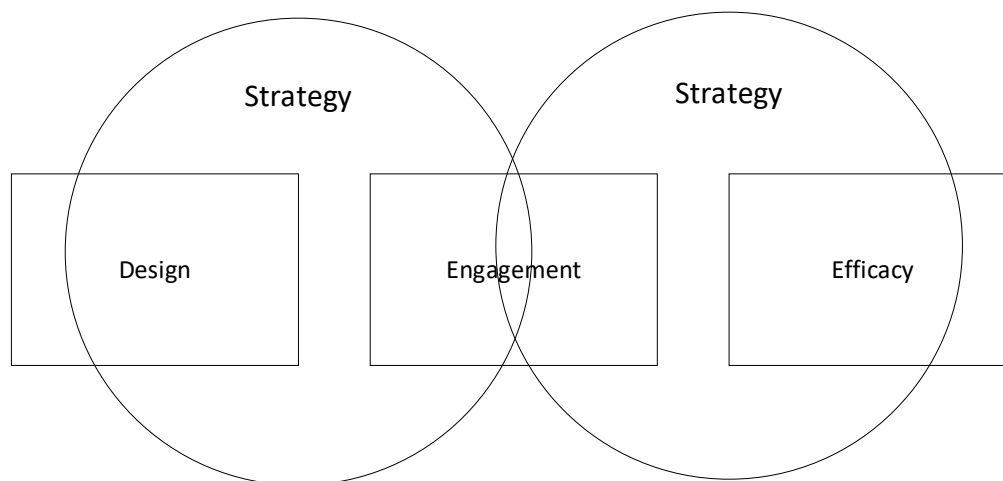


Figure 12: Conceptual Model

The conceptual model breaks the aggregate theme of strategy into two components: the strategy associated with design and the strategy associated with implementation. Engagement is at the center of both design and efficacy. Effective engagement will help inform the design, while during implementation, engagement is invaluable to inform program success which can provide a feedback loop into strategy, and thus, to help identify the need to adapt based on the lived experience of

administering or supporting the program.

The conceptual model does not necessarily shed any new insights into program design. The model is generally consistent with best practices outlined in Chapter 1. However, using the coded data to build the conceptual model is consistent with Gioia (2020), where the value of spotting “existing concepts that ‘leap out’ because of their relevance to a new domain”. This creates the opportunity to collect feedback from participants to evaluate the CFTC against a model that is consistent with best practices, from a key stakeholder perspective. The design and initial findings support the research question as described in Chapter 1.

Rigor of the Study

Rigor is required to support the research's trustworthiness and meet publishing and peer review standards (Merriam & Tisdell, 2015). For this study, Lincoln and Guba's (1985) criteria of credibility, consistency, and transferability provide the framework for describing rigor applied in the research process.

Credibility

Credibility replaces validity in qualitative research to ensure accurate and trustworthy results. Triangulation is a common strategy to provide credibility in qualitative research (Merriam & Tisdell, 2015). Data from interviews, observations, and the researcher's journals were used to review and analyze findings. Gioia's (2013) abductive process allows for iterative data analysis and review. Each interview was member-checked, a process in which transcripts were sent to each participant for review. Errors were corrected prior to the final analysis. In addition, to ensure the integrity of the findings, the research employed bracketing to be transparent and separate bias from the interpretive analysis.

Consistency

The abductive process of regular review of data collected and coding approach helped ensure that data underwent multiple regressions. This allowed previous analyses to get updated as refinements to coding occurred. To further support consistency, the use of the CAQDAS, Quirkos, was leveraged to complete coding and analysis which provided additional measures to ensure consistency throughout the study.

Transferability

Transferability is often reserved for quantitative approaches that support the idea of transferring the findings to other settings (Lincoln & Guba, 1985). One strategy for enhancing transferability is the use of thick, rich descriptions in the findings (Creswell, 2013). Although the findings of a qualitative study may be highly individual in nature, approaches and techniques can be transferred. (Gioia et al., 2013). Further research would benefit from applying similar approaches to more diverse sample groups to enhance the applicability and depth of the findings. This will help determine if different contexts and experiences yield variation in their results.

Limitations and Key Assumptions

Previous research on the CFTC was national in scope. Data was not reviewed provincially, which could affect identifying subnational trends and efficacy. In addition, much of the analyses of the CFTC utilized the CCHS as the primary data source. CCHS data is aggregated. As a result, the CCHS could suffer from the aggregation problem (Remler, & Van Ryzin, 2009). The aggregation problem occurs when influential variables affect the data's directional correlation, referred to

as ecological fallacy (Remler, & Van Ryzin, 2009). The CCHS only includes data from respondents 12 years and older, omitting a significant population that the CFTC served.

The Canadian Community Health Survey and Its Limitations

In 1991 the federal government created CCHS in partnership with the Canadian Institute for Health Information (CIHI). The CCHS is conducted every two years and captures data on diseases and health conditions, health and healthcare services, lifestyle, and social conditions, along with mental health and well-being information (Statistics Canada, 2018b). The CCHS is limited to participants 12 years of age and older. Therefore, the research relying solely on CCHS data might overlook trends in activity that would occur in younger participants.

The following table outlines the CCHS data collection volumes per province:

| Province | CCHS Target Sample Size | percent of total CCHS Sample |
|----------------------------|----------------------------------|---------------------------------------|
| Newfoundland & Labrador | 2,005 | 0.03025 |
| Prince Edward Island | 1,480 | 0.02233 |
| Nova Scotia | 2,520 | 0.038021 |
| New Brunswick | 2,580 | 0.038926 |
| Quebec | 12,145 | 0.183238 |

| Province | CCHS Target Sample Size | percent of total CCHS Sample |
|--------------------------|----------------------------------|---------------------------------------|
| Ontario | 22,230 | 0.335395 |
| Manitoba | 3,755 | 0.056654 |
| Saskatchewan | 3,860 | 0.058238 |
| Alberta | 6,105 | 0.092109 |
| British Columbia | 8,050 | 0.121454 |
| Yukon | 600 | 0.009053 |
| Northwest Territories | 600 | 0.009053 |
| Nunavut | 350 | 0.005281 |
| Total | 66,280 | |

Table 6: CCHS Data Collection by Province (Statistics Canada, 2007)

A Lack of Reflexive Analysis

When considering program evaluation approaches, it is crucial to define data parameters for the most effective evaluation of efficacy. Looking at data alone without consideration of regional adoption prevented the Department of Finance from considering the success of the CFTC holistically. The Department of Finance (2017) report criticizing CFTC efficacy lacked reflexive analysis. This is illustrated in the report citing a lack of equity among participants. Considering that most CFTC claimants reside in Ontario, the average household income in Ontario is ~ \$100,000 CAD (Statistics Canada, 2020). Therefore, Ontario's equity question should be looked at via an appropriate lens.

Evaluating Health Impacts Through Data and Its Limitations

The goal of the CFTC was to increase physical activity among youth. The incentive was framed as a strategy to proactively combat chronic disease. Therefore, measuring the health benefits of such an incentive should also be a consideration in a program evaluation. However, measuring additional medical benefits from increased activity is problematic due to the medical infrastructure in Canada. ICD-10 codes that capture obesity-related diseases are often located in primary healthcare practices. Currently, consolidated diagnosis information is unavailable for primary care data. Ontario, Canada, has made efforts to move primary care physicians away from paper-based record-keeping to electronic medical records (Jones et al., 2017). The Electronic Medical Record (EMR) systems implementation in Ontario, championed by Ontario MD and sponsored by the Ontario Medical Association (OMA), made significant inroads in moving primary care physicians off paper records and onto an electronic system. By 2014 nearly 80 percent of primary care physicians were using some form of EMR (Jones et al., 2017). As part of the EMR strategy, Ontario MD did not build a single system but encouraged private sector companies to create solutions that would be certified by Ontario MD (Ontario MD, 2006). This strategy proved successful, enabling Ontario MD to expedite adoption by offering incentive programs (Ontario MD, 2006). Between 2007 and 2014, primary care EMR adoption in Ontario rose by 53 percent (Jones et al., 2017). Although EMR adoption was not mandated, it was highly incentivized, offering physician offices financial incentives to adopt a registered EMR (Jones et al., 2017). Incentivization approaches proved effective for primary care physicians, who struggled to understand the value of EMRs (Burton et al., 2004).

Although successful at broad and rapid adoption, the private-public partnership created additional barriers. EMR systems were not built with data-sharing capabilities and, as a result, did not follow the rigor and data-sharing principles that may have been designed using a government-led approach. Even as primary records have been digitized, in primary care, they do not necessarily benefit from digital capabilities, specifically consistent data models, coding and sharing. As a result, primary care still operates much like it did in a paper-based environment. Patient records remain within the primary care office's four walls and are subject to similar risks and limitations.

As a result, attempting to correlate increases in physical activity with a decrease in obesity-related disease based on primary care data is problematic. There is also a time delay between increases in physical activity and changes to diagnoses creating additional complications when attempting to draw correlations between CFTC efficacy and an improvement in health amongst youth. Using medical information and measurement intervals were not established as part of the CFTC program design and, as a result, evaluation using these criteria is not available.

Evaluating CFTC as a Cost Containment Strategy

The positioning of the CFTC to proactively combat chronic disease suggests that the program is a cost containment strategy. Highlighting the cost to treat chronic disease as part of the justification to create the CFTC indicates an expectation of a cost/benefit to the strategy. The Canadian Institute for Health Information (CIHI) National Health Expenditure Database (NHEX) captures health expenditure in Canada. NHEX data is collected and managed by CIHI and captures summary data on health spending in Canada, including on what and whom the money is being

spent (Canadian Institute for Health Information, 2019a). However, NHEX health spending data is currently not corrected for factors such as inflation. Nor does the NHEX allow data to be evaluated at the diagnosis level. These limitations make it difficult to ascertain the CFTC cost/benefit as a strategy for cost containment.

The CFTC Program Design Flaw

These deficiencies highlight the importance of effective program design. If CFTC parameters were established to measure activity based on adoption, reduce obesity as captured by ICD-10 codes in primary care EMR systems, and reduce health spending amongst children and youth, through the decrease of ICD-10 codes and related treatments. In that case, these data elements and measures should have been built into the requisite infrastructure as part of the CFTC program implementation. Such investments would have allowed the strategy to be appropriately evaluated based on outcome data. Currently, a holistic quantitative evaluation cannot be performed. The lack of measurement-based design of the CFTC program inevitably created the conditions for a political evaluation rather than a performance-based review. This made the CFTC strategy susceptible to cancellation when a change of administration occurred.

Limitations of Homogeneous Sample Groups

Consistent with phenomenological studies, this research established a homogenous sample group (Creswell, 2013). However, homogeneous sample groups do provide some limitations. Homogeneous sample groups, relative to conventional samples, have narrower generalizability (Jager, Putnick, & Bornstein, 2017).

While the findings from this study provide valuable insights into the efficacy of

the CFTC impact, it is important to note that the use of a homogeneous sample group limits the generalizability of the results. Therefore, while the insights gained can inform understanding within the group studied, caution should be exercised in extrapolating these findings to broader, more heterogeneous populations (Patton, 2002).

Contributions to Knowledge

The outcomes of this research could inform administrations whether tax incentive-based approaches can influence desired behaviors. As noted by Dunton et al. (2020), physical activity among youth during the COVID-19 pandemic has been replaced with a higher level of sedentary behavior. A rise in sedentary behavior could see a rise in obesity-related diseases among youth. More targeted interventions may be necessary to combat the risk associated with a rise in obesity-related diseases. Suppose the outcomes of this research illustrate efficacy at increasing physical activity levels, as experienced by front-line services. In that case, the study findings will help justify the use of tax credits, along with the broader understanding that they are a practical component of a larger strategy.

Chapter IV: Results

Overview

This chapter provides a comprehensive review of the findings of this study. The research question that guided the data collection was: what impact did the CFTC have on increasing participation in organized fitness activities in Ontario from the lens of a key stakeholder that was not engaged in the program evaluation process?

Data was collected and analyzed using Gioia's (2020) method of qualitative analysis, which involves sorting codes into first- and second-order concept, which help identify aggregate dimension. This iterative process allows greater grouping of concepts and codes into themes. These three elements comprise a data model, to provide transparency into the coding and analysis processes in the study (see Table 5 for the data structure breakdown).

Findings across Themes and Codes

To explore the findings, the structure of this chapter mirrors the aggregate dimensions, or themes, that emerged from this study: Design, Efficacy, Engagement and Strategy. Each theme contains second order codes as assigned through the analysis. Within each theme codes are expanded upon with quotes from research participant interviews to provide evidence of participant experience and perceptions as to justify the use of the code within the theme. Codes that span multiple themes

have a unique representation within each theme that they appeared, using research participant quotes that apply to the specific code/theme relationship.

Design Theme

The Design theme emerged across Administration, Program Design Issues, Equity, Effective Engagement, and Logistical Issues codes. Although feedback differed amongst participants, the Design theme centered around the clarity of program outcomes, the experiences that participants had administering the program and the situational position of the participants, as small business owners, responsible for supporting CFTC claims.

Administration

The Administration code was applied to responses where participants identified the additional administrative, or overhead, impact that the CFTC had upon their operations. The Administration code appeared 17 times across 8 interviews. The code was applied regardless of whether feedback was positive or negative.

Participant 1 remarked.

“I thought it was a good program and it was really easy to on my end to administer.”

Participant 3 also had positive comments about the program.

“I didn't have a lot of governmental red tape forms to fill out. The process for me was just creating a yearly tax receipt with an itemized list of their payments. I didn't have to go through a government portal. The program administration was easy for me.”

Participant 3's comment did highlight that the CFTC program did not

intentionally create additional overhead for small business owners. Putting the onus on claimants to obtain the requisite documentation to receive the tax benefit, helped to minimize the training requirements amongst small business owners.

A similar sentiment was echoed by Participant 5.

“A lot different from, like, the HST and some of the other government programs. There's more red tape for the companies involved that are providing the service. They have to provide a whole bunch more information than they would otherwise. This one was very, very low. I didn't have to do anything with the government specifically. I dealt with my clientele only.”

The theme of minimal “red tape” or bureaucracy was well received by participants and future programs should consider similar approaches.

However, not all participants viewed the administrative impact positively, as Participant 7 remarked.

“Administratively, it was a nightmare, a nightmare, a nightmare. It was almost individual, so when we were up to 102 hundred students, January 1st was a nightmare trying to go back and get nice, reasonable looking individual tax receipts. I don't want to be spending hours and hours trying to print out individual tax receipts.”

Similar frustrations or sentiments were identified by participants where clients would repeatedly request receipts, regardless of whether the small business owner had provided proof of payment in the form of a contract or based on monthly transactions.

Program Design Issues

The Program Design Issues code was associated to participant comments that identified shortcomings with the CFTC program. Issues could be wide ranging, overlapping with administration and logistical issues, but also unique to the code/category. The Program Design Issues code appeared 25 times across 6 interviews.

Participant 7 remarked that they weren't clear about the value of the program.

“It's really hard to kind of track that kind of thing directly.”

Although they expressed their support of the concept, they suggested that programs should be measured, and stakeholders informed of their success.

Other program design issues cited the lack of connection with the amount credited and the cost of enrolling children in classes. Participant 3 remarked,

“The money that's being given isn't really enough.”

This sentiment was echoed by Participant 6.

“I mean, how many different places do you have to get a tax receipt to be able to earn \$150.00 back?”

These comments highlight the disconnection between the cost of youth programming and the value of the tax credit.

A lack of clarity, or guidance from the government, or program administrators, was reflected in additional participant comments.

Participant 5 expressed frustration at being put in the middle of CFTC administration with little support.

“Parents asking questions and not understanding (the CFTC) coming to me

like I'm some sort of tax expert.”

The lack of guidance or intentional design affected small businesses that were operating in legacy systems or paper. Participant 6 expressed the following observation:

“I think after probably 2010, even you know maybe 2012 things got corrected and, but before that, and I would argue that there were probably lots of small businesses who weren't set up for the credit.”

This study targeted small businesses that had been in operation for several years. Therefore, responses related to systems may be tied to demographics of the business ownership and might not have the same impact on newer business owners.

Logistical Issues

Logistical Issues was one of the lesser utilized codes in the study. The code only appeared 7 times in total during the study, across 3 interviews. Logistical Issues feedback was focused on the timing of the tax season and the additional pressures it put on business operations.

Participant 2 identified that,

“I simply had more administrative work to do on my side to prepare all of their receipts and yearly reports and all that kind of thing, which I no longer have to do unless they request it.”

Participant 6 quantified the impact to their business operations.

“It was almost individual, so when we were up to 102 hundred students, January 1st was a nightmare trying to go back and get nice, reasonable looking individual tax receipts.”

Feedback illustrated that the nature of the program design had seasonal impact on business operations.

Equity (Design)

Equity was a code that crossed the themes of Design, Equity and Strategy. The Equity code appeared 73 times across 7 interviews. This section will focus on the Equity code utilization within the Design theme. Participants largely commented on the cost of programming and how it affects lower socio-economic demographics.

Participant 1 remarked that,

“Like \$400.00 a year you know per child that you know, I guess that would be nice. But I mean, I don't even think that'll register them for a summer of soccer anymore or even house league levels. So, I mean, if yeah, it's the government's responsibility to try to find things to just make it easier for parents to at least put their kids in.”

These comments are consistent with comments raised in the design issues code. Additional comments about cost and equity came from Participant 4, who recognized that family size and participant age are additional factors to consider.

“Consider a scaled amount cause as your kids get older, things cost more.

Provide a couple of different rates for the credit based on kids' ages.”

Participant 1 suggested a shift in beneficiary. Specifically, program administration to provide financial benefit to the provider level. This will allow business owners to provide services to a greater number of demographics without participants having to pay an up-front fee.

“I would suggest, that supporting you know, businesses like ours would do a

lot for the communities and you know all the all the kids who want to be involved but for whatever reason can't be, whether it's financial, whether it's the ability to get to and from things like that.”

Shifting the benefit to being provider based is consistent with other program designs from corporate programs that were mentioned by several participants.

“We got kids coming in using programs like Jump Start and other financial programs that will help out with memberships.”

However, accessibility and awareness of programs offered by corporations were also identified as a challenge.

“I know there's like Jump Start, things like that, but I don't see any information coming out in terms of letting people know what those programs are and what is available for them. Families actually have to physically search them out.”

Research participants suggested a need for a direct benefit along with the value of financial incentives to encourage enrollment in programming amongst different demographics. Although not necessarily equitable for all, one participant compared the approach to the Tax Free Savings Account program offered in Canada.

“Some programs apply to some people but just don't apply to other people. If they offer some sort of, uh, well, say tax free savings account. They offer that and it works for people who have money to put it in there, but for the people don't have money.it doesn't work for them.”

The latter comment highlights the design challenge when attempting to incorporate equity holistically.

Effective Engagement (Design)

The Effective Engagement code, like Equity, was applied across several themes. Effective Engagement appears in both the Design and Engagement themes in this study. The Effective Engagement code appeared 59 times across all 10 interviews. The presence within the Design theme connects how engagement activities can be intentional and part of a program design. The Effective Engagement code was largely applied to the communications aspects, or lack thereof, of the program design.

Multiple participants commented on information being available on a website for providers and participants should be a consideration as part of a program design.

Participant 1 remarked on limited information available.

“I think even like the government, websites have really improved over the last five years or whatever. So, I don't think there was this like now it's really easy just to click and Google and get the answer type thing. So, there was just not as much information available.”

Participant 5 made similar observations.

“For instance, on my website I would have been able to post the fact that you're eligible for that tax rebate if you enrolled your children here.”

This participant makes an interesting comment that has broader design implications. Utilizing fitness programming providers as a point of amplification for the program could be a strategy that helps enhance reach and awareness. This sentiment was noted by other participants.

Participant 6 suggested that the program could provide physical media to be

distributed by fitness program providers.

“Something as simple as a poster to be hung up.”

Utilizing providers as communication nodes to create awareness suggested a partnership opportunity to help expand program reach. This was reflected in

Participant 4’s comments:

“Help promote (the program) and or even in like some places advertised and say, yeah, we could advertise and say, the tax credit applies here, and we’ll give you a receipt or you know some sort of promotion.”

Participant 7 saw the value of small business’ role in championing the program.

“I would be receptive to that, that, that there was some kind of effort to explain to me so that I could communicate. I wish small business and government had a more communicative relationship. I would certainly be a voice to parents.”

Additionally, participants also referenced newspaper and television strategies to create awareness.

Engagement Theme

Consistent with the conceptual model, the Engagement theme sits at the center of Design, Efficacy and Strategy themes. As such, all the codes associated with engagement: Multi-Strategy Approach, Effective Engagement and Marketing and Communication are present across themes. This section looks at participant feedback in multi-theme codes with a lens specific to the theme of engagement.

Multi-Strategy Approach (Engagement)

The Multi-Strategy Approach code appeared 99 times across all 10 interviews. The Multi-Strategy Approach code crossed both Engagement and Strategy themes. Specifically, the Multi-Strategy Approach code was applied to the Engagement theme when participants suggested strategies related to stakeholder engagement. This could include a variety of audiences and engagement mechanisms. As part of the structured interview questions, participants were asked to consider other options or ways that the government could encourage physical activity amongst children and youth. When participants provided engagement related strategies the Multi-Strategy Approach code was applied and associated to the Engagement theme.

Participant 1 commented on the need to look at physical activity as part of a healthy lifestyle and that investments should be made to help educate people on the importance of a healthy lifestyle.

“You gotta make it a lifestyle for the kid. Teaching the value of fitness and how it's going to help you in your life.”

Participant 5 recognized the need to leverage technology to create more engagement opportunities.

“Bring on a like a marketing company to help us with our website and our SEO searching and stuff.”

However, other participants recognized the need to utilize in-person engagement strategies along with the need to create additional opportunities for small businesses to engage directly with participants.

Participants 2 and 3 both recognized school settings as an area of

opportunity for additional engagement.

“School visits before and like visits to like city programs.”

“Events at the local primary schools”

The latter comment, that references events, suggests leveraging an open house approach where multiple small businesses could engage with participants.

Participant 4 also recognized the opportunities schools presented to help engage parents.

“Send a letter home from the school to the parents. The government has this program, we offer gym classes of course, or his health classes, however you want to make sure that you know that there's a credit that you can use for other activities outside of here, and we encourage you to do so or something along those lines.”

An additional group identified by research participants were new Canadians, who might not be aware of different incentives. For their own business Participant 2 identified the opportunities to engage with new Canadian families.

“I think is my first go to uh immigrant families, specifically fitness.”

New Canadians also might not be aware of local resources, such as community centers and/or community programs, which creates an opportunity for small business owners to help new Canadian families navigate the resources available.

Building on the concept of supporting the navigation of programs and resources, Participant 9 saw their role beyond being aware of resources, but as a source of community.

“Sometimes we put on a get together to keep them you know together. Like

a little community, or micro-community.”

Building on the concept of connecting families, participants saw their role as a conduit to help families inside and outside of their business, like a partner to support awareness and adoption of the CFTC.

In this regard, Participant 4 suggested.

“They could advertise and say, well we could the tax credit applies here and will give you a receipt.”

Participant 5 provided similar feedback.

“You know, people walk in and see that and get that information that there are programs or at least opportunities available for them to apply.”

Participant 1 verbalized the role as community connector for participants

“We were doing kind of like just cross connecting with everything that that we were all doing so that we could help each other.”

Effective Engagement (Engagement)

The Effective Engagement code appeared 53 times across the Engagement and Design themes. Within the Engagement theme, the code was applied when participants commented about how they felt about their specific engagement during the CFTC.

A common theme amongst participants was a lack of program awareness. Participants observed that there was little to no government engagement or communication.

Participant 5 remarked that,

“I knew it existed because of the parents talking to me about it, you know,

looking for a receipt.”

This experience was consistent throughout participant feedback. None of the participants had found out about the CFTC through government channels. Largely awareness occurred via word of mouth or through parents that were seeking receipts.

Participant 8 remarked that the lack of a stakeholder communication strategy would not necessarily yield the best result.

“That's not always the best way to create awareness”

Participant 3 shared their experience by posting a question and strong answer.

“Was there any advice or anything from the Canadian government? No.”

The lack of direct communication, or guidance, often placed small business owners in the middle, with parents expecting small business owners to have knowledge about the CFTC program and whether their programs were eligible for the tax credit.

Participant 5 recalled,

“I did get lots of questions. The parents would ask me a lot. Oh, is this covered? When the program was running, I would be asked if I could provide receipts in order to claim this and so on. So, during the program when it was alive, I did get requests from the parents asking if they were eligible through our program.”

Participants noted that they were not the only ones lacking communication about the program. Knowledge amongst parents was also inconsistent.

Participant 4 recalled,

“We certainly had people who knew about it, but not a great number that brought up the topic. People would ask for it and knew about it. Other people never said a word about it, which doesn't mean they didn't know about it, but they didn't say anything or didn't ask for a separate receipt or anything like that.”

Participant 6 shared a similar experience:

“I'm getting all the information out to people, including those tax receipts and they're like, they don't even know what exists. Was it up to small business to tell them?”

Participant 6 noted that in general,

“I wish small business and government had a more communicative relationship. I've never been communicated directly to, not even by the mayor, let alone, you know, provincial or federal government. A little communication sometimes would be nice, a little appreciation for being here.”

Consistent with CFTC inception, participants were not made aware of the program's cancellation.

Participant 2 emphasized,

“When it ended, I found out from the parents that it ended. I had no information from (the government).”

Participant 7 found out about the cancellation in a similar fashion.

“Parents, I would offer them receipts of people who I knew had collected receipts in the past and they said, oh, we don't need it anymore. I had no idea.”

Participant 4 referenced a lack of government communication.

“I don't recall that they ever did but never heard anything from the government or the only other way would have been apparent complaining that they knew that it had been cancelled.”

Participant 3 confirmed that they were not informed of the cancellation.

“As a business owner, I wasn't.”

Participant 8 related that their awareness of the CFTC cancellation also came via word of mouth.

“Word of mouth again, and it was not like I received a form. It's not like I received some type of blanket email from the government, was just word of mouth.”

At the time of the interviews, Participant 9 was not aware the program had ceased.

“I didn't know it was even cancelled.”

Similarly, the cancellation of the CFTC placed participants in the middle of the issuing agent, the government, and the claiming agent, the parents.

Participant 1 recalled that parents kept asking for their invoices after the CFTC had been cancelled.

“I had to keep telling them, you're not gonna get it anymore or whatever. Some didn't believe me. A lot of people would say no, no, my guys still writing it off for me and stuff like that. So I was, I was met with the yeah, there. There was very little positiveness anyways.”

Participant 10 recalled the additional effort the cancellation created.

“It was time consuming to explain that's no more you know when they

cancel it. Yeah, people are not aware that happened that's how I remembered it.”

Marketing and Communications (Engagement)

Marketing and Communications was the final code appearing in the Engagement theme. The Marketing and Communications code appeared 61 times across all 10 interviews. The Marketing and Communications code appeared across both Engagement and Strategy themes. Specifically, when applying the Marketing and Communications to the Engagement theme, the code captures the specific perceptions and experiences of research participants regarding the effectiveness of marketing and communications strategies used to encourage CFTC participation.

As small business owners, research participants had a unique perspective about the utilization of marketing and communications strategies. Many of the research participants utilize marketing and communication strategies to promote and grow their own businesses.

Participant 6 expressed,

“Nobody knew about it.”

Participant 1 shared a similar remark.

“I'm not sure that everybody knew about it.”

Participant 3 also noted that awareness was uneven.

“Not every parent asked.”

Participant 6 shared their experience, noting that they became the primary communication mechanism for their clients and the tax credit.

“They didn't even know the tax credit existed until I told them.”

The lack of communication was not limited to participants. Participant 3 remarked that provider communication was absent throughout the life of the CFTC program.

“At the beginning of it, when it started during it or when it terminated, I received zero communication.”

Participant 4 shared, similarly,

“I never heard anything from the government.”

Participant 6 also shared a similar experience, noting that the CFTC communication roles were unclear.

“I was not directly informed. I don't know who would have informed me?”

Participant 9 was not aware that the credit had been cancelled.

“I didn't know it was even cancelled. To tell you the truth.”

The lack of communication was not aligned with participant expectations.

Participant 4 expected more of a government role in communicating the CFTC program.

“I saw the government doing basically nothing in terms of promotion.”

Participant 1 shared that they felt the government should have done more to create awareness.

“Spreading the word a little bit more would have been a good idea.”

Participant 1 continued that the program would have benefited from a better job of “getting the word out.”

Participant 5 shared similar sentiments, mentioning that they thought that the CFTC should have been “publicized more, so more people were aware of it.”

Efficacy Theme

The theme of Efficacy captures the research participants' perceptions and experiences regarding the success, or lack of success, that the CFTC program had at achieving its goal of increasing activity levels amongst children and youth by offering a financial incentive to participate in organized fitness activities. The codes within the Efficacy themes include Positive Efficacy, Negligible Efficacy, Customer Appreciation, Recommend to Continue, Cancellation Impact and Equity.

Positive Efficacy

The Positive Efficacy code was used when research participants perceived the CFTC as having a positive impact on increasing physical activity amongst children and youth. Experiences were limited to research participants' business operations. Positive efficacy was not binary. Research participants could experience and express both positive and negligible efficacy during the course of their interview. The Positive Efficacy code was applied 24 times across 8 interviews.

Participant 1 remarked about the impact on their business.

“2017 was at the height of our success. That was the most successful my school had ever been.”

Participant 6 noted,

“Some of the lower income people did take advantage of it for sure, because we know that from people asking for, you know, year-end receipts and things like that, so that they could apply for the credit

Participant 6 elaborated,

“The benefits that parents would discuss with me about, you know,

especially if they have a larger family, then that makes it real impact on their ability to put all of the kids through into different programs.”

Participant 4 noted that although small, there was positive efficacy.

“It wasn't lots of people, but there was still some, of course.”

Like Participant 1, Participant 7 noted a change in enrollment.

“It obviously did impact the growth of my studio that is, that is a certainty.”

Participant 7 also noted a change in their students’ demographics during the CFTC program.

“I actually started having more females, like young kids come in. So younger, younger female students were coming in.”

Participant 10 noted that the CFTC program also had an impact on younger demographics enrollment in their studio, as well.

“Because they start to see it where we are located from outside and the parents and kids that want to try, so both happened, but the number went up, that's true.”

Participant 8 took a definitive position on the positive efficacy of the CFTC.

“I'm sure it did. It did influence people to have their kids involved in, in sports, etcetera and in my studio. That tax credit. Uh was definitely being used. I'm sure it was. It definitely helped families that could not afford it.

Well, I know that's for sure.”

Negligible Efficacy

The Negligible Efficacy code was applied when research participants

expressed that the CFTC had minimal to no impact affecting participation and enrollment in their business. Negligible Efficacy, like Positive Efficacy, was utilized across 8 interviews and appeared 22 times. It was possible for interviews to contain both codes where research participants could express both the positives along with the limits of the CFTC.

Participant 1 noted the cost of martial arts programming is relatively high, influencing the socio-economic demographics of their typical client.

“I think most of my students were sort of had higher incomes anyways.”

Participant 7 shared these sentiments.

“I would say probably our students are split towards a higher income bracket where the tax credit really wasn't an issue for them.”

The theme of higher income amongst students was shared by Participant 6

“The majority again of our parents tend to be on the other side of comfortable income. Most of the people didn't even use it.”

Participant 2 echoed these sentiments but noted that their fee structure differed from other programs. Participant 2 highlighted that their business operated as a not-for-profit.

“I didn't really find that I had a larger enrollment as a result of it. Nor did I lose students when it ended. We have by far the lowest cost program. So, I didn't get a lot of fight when the tax rebate had been cancelled because we are already the cheapest surround.” Participant 2 also noted, “Whether the incentive is there or not, they're going to do it.”

Participant 3 also operated as a not-for-profit, and shared similar sentiments as Participant 2.

“We were low cost, and we pretty much operated the club at break-even.

And noted, “the tax credit wasn’t life changing for any of the parents.”

Other research participants were non-committal about the efficacy of the credit on their enrollment and comments were coded as perceiving the CFTC had negligible efficacy on the enrollment and participation.

Participant 4 noted the minimal impact to their business.

“I don't think it affected very much. I would have thought that I'd have more people.”

Participant 9 share similar sentiments about CFTC efficacy.

“Not a lot actually.”

Participant 10 could not commit to a definitive position.

“Whether the tax credit affected or not, I don't have any strong opinion.”

Customer Appreciation

The Customer Appreciation code was applied 13 times across 5 interviews. The code was applied when research participants mentioned secondhand feedback they received from their clients regarding the CFTC. This could be either positive or negative feedback.

Participant 1 noted that,

“Everybody appreciated it, and you know we would at the end of the year everyone was asking for their tax receipt.”

Participant 2 had similar experiences when reflecting on their client’s “eagerness for a tax receipt at year end.”

However, the majority of research participants reflected on the negative

customer experience as a result of cancellation.

Participant 1 shared,

“There was very little positiveness anyways. Some people were still just gonna jam it through under something else and see if they got audited or whatever or I don't know. But yeah, people were not happy. People were really mad and skeptical and then you know sometimes they were getting angry at me.”

Participant 7 remembered,

“There was obviously some disappointment on their part because, I mean it was all in all a good idea. You know, it was generally based around financial concerns as far as I could tell, but yeah, there was definite disappointment in the fact that it just kind of suddenly ended.”

Participant 4 shared similar experiences,

“Anyone who's expressed themselves weren't so happy with it being cancelled.”

Recommend to Continue

The Recommend to Continue code was applied 34 times across 8 interviews. The code was applied when research participants expressed support of a program such as the CFTC to be implemented to increase enrollment and participation in physical fitness programs.

Participant 1 reflected.

“Certainly, just keeping it going, because I mean there's, it's like people are hit hard anyways, so it's hard enough for people to afford things and, you

know. It almost made it a no brainer type thing.”

Participant 2 agreed.

“I believe that the incentive is a good idea. Anything that gets the child into a positive atmosphere, where they're not criticized for everything, they do, or they're not peer pressured into doing things they know are not correct.”

The continuation sentiment was shared by Participant 7.

“I mean any type of financial incentive particularly always is a benefit.”

Participant 4 also agreed.

“The government could encourage more people to do that kind of thing up front with the tax credit.”

Participant 9 and 10 also voiced their support noting:

“Yeah, it's worth a shot. You should give them some kind of incentive.” And

“I think bringing back that tax credit is good movement to me.”

Some participants noted that an incentive may be more important during the current economic climate.

Participant 1 commented.

“Inflation is having a big you know down tick on people enrolling their kids like the money's just not there. And I think a program like this would again it would be a no brainer type thing too it would you know I mean if parents at least knew they could get some or part of the money back I think it would certainly help enrollment for sure.”

Participant 2 shared a similar observation.

“When the parent is more focused on their own income, their own wants and desires and their own activities then these sensors, these incentives are more

needed.”

Participant 6 noted that government help is needed during economic downturns.

“Municipal, Provincial, Federal, who's supporting the economy when people can't afford those things.”

Other participants noted that reinstating a program such as the CFTC would help promote equity and access.

Participant 5 stated,

“I think that it would open up the like opportunities for a lot more kids that maybe wouldn't be able to do it without the credit being given to them.”

Participant 7 shared a similar observation.

“But having the government offer something obviously would make it a lot easier and a lot more accessible to more people.”

Participant 10 noted that an incentive might make it possible for families to try different programs.

“Give different activity a try, then they can decide which one they really like and they can continue.”

Participant 1 noted that to create equity the amount may need to reflect a changing economic climate.

“Like \$400.00 a year you know per child that you know, I guess that's nice. But I mean, I don't even think that'll register them for a summer of soccer anymore like things are just like, even at House league levels type things.”

Participant 2 also noted the amount of benefit could affect efficacy.

Observing that the small incentive was not particularly visible to his operation.

“As little as it was, it might have helped. I don't. I don't know that my numbers went up or down as a result of it though.”

Participant 4 noted that programs such as the CFTC should be designed to support a longer-term benefit.

“It's a great program and helps people to get their kids active again and then it doesn't cost the government very much and it's a long-term benefit.”

Participant 4 continued,

“They're saving money down the road on health care expenses, so I think it's a great idea.”

Participant 1 also noted that an incentive might be the easiest way to reduce cost barriers.

“Money is certainly the easiest thing that the government can throw at families that are already taxed.”

Cancellation Impact

The Cancellation Impact code was applied 36 times and appeared across 9 interviews. The code was applied when research participants shared their immediate experiences after the CFTC cancellation. The timing of the cancellation along with the COVID-19 pandemic created a unique research challenge. The goal of this research was to capture the experience of cancellation prior to the COVID-19 pandemic, however, the impact that the COVID-19 impact had on research participants' business was difficult to avoid. As part of second-order coding activities an additional code was created to capture the research participant experiences post pandemic. This helped create an opportunity for the researcher to

distinguish between the research participants' experiences pre and post COVID-19 pandemic.

Participant 1 noted an immediate impact on their enrollment and operations.

“Things did start going down. Numbers kept dropping quite significantly like income. I did notice like again sharp decline in income. Income almost dropped in half the next year.”

Participant 5 didn't see as drastic an impact on enrollment numbers.

“There was a little bit of a decrease in registration.”

Participant 8 noted that the cancellation of the CFTC affected their student demographics.

“Household income, I'm sure in the past was much lower than the students that I have now. You know, you just have those conversations during social events etcetera, etcetera and it is not nearly as high as the parental group that I have now. It's very different.”

Participant 2 noted that, although they didn't see a decrease in enrollment, they did have to adjust fee structures and saw a rise in discounted fee inquiries from existing clients.

“There were more inquiries about a different fee structure when the program ended. If some of them were upset that it was ending, and when I found out, maybe there were low income, I would offer them that lower tiered fee and they were paying \$30.00 a month.”

Other research participants didn't see a particular decline in enrollment post CFTC cancellation.

Participant 4 observed,

“I wouldn't say that there was a drop off and certainly not nothing significant anyway.”

Other participants noted a relief in the additional administrative overhead associated with the program.

Participant 6 shared:

“It was a relief that we didn't have to do all the work and even for them, they didn't have to go looking for receipts.”

Participant 2 shared similar sentiments.

“I don't need to prepare that document for every person anymore. I only do it upon request now”

Other participants noted that the cancellation resulted in them having to take additional time and effort to explain to their clients.

Participant 10 noted,

“It was time consuming to explain when they cancel it. Yeah, people are not aware that happened that's how I remember.”

Participant 1 noted that explaining the CFTC cancellation to clients, beyond the additional time, could lead to conflict.

“People were really mad and were skeptical, and then you know and sometimes they were getting angry at me.”

Equity (Efficacy)

The Equity code was applied 73 times across the Design, Efficacy and Strategy themes. The Equity code appeared across 7 interviews. The Equity code in the Efficacy theme was applied when research participants identified that the CFTC

had an impact on equity, specifically in relation to enrollment and participation.

Participant 7 noted,

“Some of the lower income people who did take advantage of it for sure.”

Participant 8 shared a similar sentiment.

“It definitely helped families that could not afford. I know that's for sure.

With regards to their, their health, that tax credit helped. Students that I work with that are disadvantaged, quote unquote, at risk are coming from lower income families. The majority of them, and I know that they are not healthy. You don't eat well. They don't exercise. So that tax credit definitely helped, and in my opinion, more should be done for the disadvantaged because it's sad.”

A number of participants noted other support programs available.

Participant 1 recognized other options.

“There are, like, Jump Start programs and, you know, through Canadian Tire.”

However, other participants noted that subsidy programs had their own equity challenges.

Participant 5 shared,

“There's other like, you know, small programs around that can help some kids in some situations, but it's not gonna be like available for everyone.”

Participant 7 shared a similar story, one which required significant time investment.

“I mean, we got so many kids coming in using programs like Jump Start and other financial programs that will help out with memberships. But I don't see

any information coming out in terms of letting people know what those programs are and what is available for them. You actually have to physically search, search them out. I had to actually make contact with the Jump Start program on my own to try and get that started.”

Participant 6 noted that it is a challenge to know who needs support.

“We're happy to help you out, but we it takes a little time to find that out and so we don't initially give the subsidy we wouldn't do that initially because I feel that the Children's Foundation helps bridge the gap.”

These comments illustrated the pressure research participants felt to help remove barriers, even if it impacted profitability.

Participant 2 shared,

“We do have some low income brand new to Ontario families that just immigrated to Canada for instance, and or students if they were student at a college or university, then they had a significant reduction in their fee structure.”

Participant 5 shared a similar story.

“We often work just amongst ourselves to offer discounts and incentives on our own to try and encourage people, particularly people who are in need, to get them to come anyways.”

These latter comments illustrate how a lack of a program such as the CFTC shifts the responsibility of dealing with equity amongst small business owners.

Participant 3 illustrated the challenge households have making decisions with discretionary dollars.

“Don't have to worry about making the choice between taking money out of

your food budget to pay your rent, or taking money out of your food budget to go and pay your gas.”

The last point illustrates the need for programs such as the CFTC to consider the economic elasticity of physical fitness programming and the need to design incentives to eliminate barriers to participation.

Strategy Theme

The Strategy theme emerged from participant feedback that highlighted opportunities to improve the performance of the CFTC as well as feedback aimed at improving child and youth health beyond a fitness tax credit. The feedback was not limited to fitness activities. The strategy theme spanned across Design, Engagement and Efficacy themes enveloping different stages of the CFTC program lifecycle with improvement feedback. This is consistent with the conceptual model. As a result, the Strategy theme contains the largest number of codes. The Strategy theme included Infrastructure, Mental Health, Nutrition, COVID-19 Recovery, Partnership Opportunity, Marketing and Communication, Equity, and Multi-Strategy Approach.

Infrastructure

The Infrastructure code was applied 14 times and appeared across 4 interviews. The code was applied when participants identified a gap or a needed investment to create fitness opportunities for children and youth. Although the code was present in 4 interviews, the majority of utilization is attributed to a single research participant. One particular interview saw the code applied 11 times representing 78% of the code’s usage.

Participant 4 recognized,

“There's some areas of the country where those things are available and some where they're not.”

Participant 8 shared a similar sentiment.

“If there's not enough to fund community centers, et cetera. You have to really be direct, right?”

Participant 8's comments highlight that the CFTC provides a direct benefit to participants while building infrastructure can be expensive and not necessarily result in increasing participation in fitness activities.

Participant 3 was the most vocal about the need for infrastructure investment as a strategy to combat inactivity.

“There needs to be an arena to participate in soccer. There needs to be soccer fields. It's almost to build it and they will come scenario. If there is a facility then whether it is a paid style activity or they will do a volunteer type activity but because the facility exists it enables the other things to occur, right? It's kind of like building roads, you know, like two towns, two areas want to trade with each other.”

Participant 3 pointed out that a lack of access to facilities can impact the benefit of an incentive approach.

“If you're part of a travel soccer team and yes, you get \$100 or 50 bucks back for your kid's participation in soccer. But you gotta drive all over the place to take your kid to all these different soccer games. The actual discount against their participation is negligible.”

Participant 5 recognized this challenge as a barrier.

“Whether it's financial, whether it's the ability to get to and from things like

that.”

Nutrition

Nutrition, like Infrastructure, was one of the lesser utilized codes. It appeared in only 3 interviews and was applied 13 times, over half of which were ascribed to a single participant.

Participant 4 was particularly vocal on the topic.

“The government should be promoting natural foods instead of dead, artificial and manufactured foods. And the more natural food you can eat, the better cause it's conducive to your cellular makeup. The standard North American diet is pretty lousy.”

Participant 4 attributed poor nutrition to a variety of factors.

“It can be based on food access, affordability, knowledge and awareness, peer pressure, advertising. Children, just watching TV.”

Participant 3 highlighted that poor habits can be found in institutions that should be promoting health.

“At the end of all, a lot of places have fridges for pop. They've got snacks for their kids, there's chips and what are they doing? They're making an extra buck by selling pop and chips!”

Participant 3 added that encouraging poor eating habits can be found amongst food retailers.

“The grocery store with all the profiteering that's going on in the grocery stores and how expensive everything is becoming. And that is a major challenge, you know, apart from. And the stressors that are in place, it makes

it very difficult for a family to eat well.”

Participant 4 shared these sentiments about food choice.

“There’s all this, you know, crap food that's out there and it cause it's cheaper and it's convenient you know. So, you trade your health for convenience, right?”

Participant 4 further linked the concept of convenience to people’s relationship with fitness.

“Whether that's trading your health, convenience for what you eat, or it's easier to sit on the couch, than go for a walk. That can be convenient too.”

Participant 8 noted that they observed a distinct shift in when poor food choices begin amongst youth.

“It's during high school and most of them sadly eat poorly, right?”

Participant 3 called for governments to focus on “better nutrition earlier and for longer”, going on to suggest that education is a key component to nutrition.

“Learning something that's better for them or learning something new.”

Mental Health

The Mental Health code was applied 32 times across 8 interviews. The code was applied when research participants identified a mental health linkage to physical activity. Research participants linked the need to combine mental health strategies with physical activity as North America emerges from the COVID-19 pandemic.

Participants linked positive physical health to improve mental health.

Participant 1 mentioned,

“It's certainly gonna help with like, you know, the health care crisis and

mental health. And there's so many things that activity helps with type thing.”

Participant 4 echoed these concerns.

“I am concerned for people's physical and mental wellbeing and if I can help out in some way, especially in a case that it's obvious that it's required, I'll do that. Mental health issues that's extremely closely related to physical health issues.”

Participant 8 also identified a linkage between physical health and mental health.

“There's often mental health issues at times, and we know right, scientifically proven if people are more fit and so oriented, it helps with their mental health.”

Participant 5 identified how engagement in physical fitness programming does not always have to be about performance, but about goal achievement and improving confidence and mental resilience.

“It's really about, like, your personal growth through the program. It really helps kids who are a little bit less physical than other kids, they're still able to reach their goals in this kind of sport, which motivates them to be here to do the sport, to get their fitness in and still, you know, progress.”

Participant 1 shared similar sentiments.

“Teaching the value of fitness and how it's going to help you in your life. The resilience. I just find that resilience is the main thing physically and mentally.”

Participant 2 shared how the value of fitness programming can extend

beyond the classroom.

“The more time they spend in that environment, the less likely they are to become involved in crime. They have a stronger mental network. They have someone to fall back to. They have their coach, their parents to talk to and it's more open channels as a result of it. It helps create good citizens, as opposed to martial artists, martial arts is just a means to the ends. That's the result that we're going for. That's the end goal, isn't the martial arts aspect of it, it's the mental fortitude that they achieve by going through our program.”

Participants suggested that government sponsored advertising initiatives were not connecting the value of physical fitness on mental health.

Participant 4 pointed out:

“There's been plenty of advertising by the government on TV about, you know, what they're doing for mental health and that the mental health services are available and dot dot dot, but again, no connection to the physical health part.”

Participant 8 shared these sentiments.

“The government spends money and puts out advertisements about mental health, but what are you doing about it? We know that fitness helps with mental health. Well let's help those people that are at risk or disadvantaged to be able to do some form of fitness.”

Participant 8 suggested that advertising is not addressing some of the mental health issues that occur amongst children.

“They are advertising mental health issues within the workplace, etcetera.

There's massive ones within the schools. The amount of quote unquote bullying that occurs in this day and age with cell phones is astronomical. Do they want to go into a Community Center and try to meet people and exercise, etcetera. No, they would not do that. You know, it's just not that simple anymore. The government, in my opinion, is not taking that into consideration. That how children interact now is very, very different. It's way too easy to single out a kid like one kid onto another kid and make them feel differently.”

Participant 7 recognized some of the social struggles that students have when they first join a program.

“They come in at seven years old, and they struggle with relationships.”

Participant 7 went on to make the inverse connection from some of their peers: that creating positive mental health can lead to better physical health.

“Mental health is obviously a really important part of the whole thing, which will lead to better physical health as well.”

Participant 9 made a similar observation, connecting better mental health practices leading to more physical fitness opportunities.

“Kids too, they're always on their cell phone. And you know, even though purging to do some exercise or go for a walk or something.”

Participant 9 described the positive impact on creating community within a physical fitness setting.

“Well, you know it goes kind of beyond just physical. This is a place where you come in and you meet other people. You just kind of socializing as well, right? Sometimes will have a little get together with the group to kind of

keep them, you know, together, right. Like a little Community, a micro community.”

Participant 1 shared a personal story about how positive communities helped remove them from their household where their siblings suffered from, and continue to suffer from, mental health issues.

“There are just a lot of issues that go on. And I grew up in that house and the only difference was I played house-league soccer. I played house-league hockey. I was out of the house all the time doing things while they were in and being sick and just kind of feeding off this whole thing, you know?”

Partnership Opportunity

The Partnership Opportunity code was applied 32 times across 8 interviews. The code was applied when research participants offered a suggestion on how to improve child and youth participation in fitness programming through additional party/stakeholder participation.

A primary partnership target for many participants was the education system in Ontario. Feedback took on many forms, from helping to promote, being a referral source and offering credit programs.

Participant 2 suggested,

“Events at the local primary schools.”

Participant 4 identified that schools could be a key communication conduit to parents.

“Get the word out to all the school systems so that all the schools know about it. And you know, maybe even hand out hand out a credit slip or

something like that. So, use the schools which they all go to, to help promote the whole thing. Send a letter home from the school to the parents.”

Participant 2 identified the risk of not engaging the education system as a key partner.

“If the primary schools are really out of the loop and it's up to the parents, which ultimately is a challenge with all the other things they are worrying about.”

Participant 8 was particularly vocal about school involvement. And called for a number of strategies to partner with child and youth fitness providers.

“I work at a school, and I have worked in half the schools in the school board in specialized programs. That is part of the like now, since COVID, actually prior learning placement recognition program, the government actually changed the requirements. So now the students who are turning 18 are not allowed to access them. If they can earn credits from a prior learning, meaning for example, if a student has been training with me for X number of years as a martial artist, they may be able to earn a credit in martial arts outside of the school, but it would go towards your graduation as long as they meet the other requirements which, unfortunately, the government has changed.

Participant 8 offered additional suggestions of how the school system can support access to programs.

“Why cannot guidance counselors, for example, who are more in touch with students than the average teacher? Because those students often share more than they do with the average teacher. Why is that department not able to do

more? Let's say guidance departments single out students for scholarships for example. Why can't we get our education system involved and say, yeah, we have this money through the government to sponsor this person to go play their football or their baseball or be part of this league, right?"

Participant 10 recognized that referral programs such as those suggested by participant 8, could also be used as a risk management opportunity to place liability towards fitness programming providers.

"Schools have limited kids' activity because they are so afraid of liability. I can see how afraid the school. And we do this every day."

A lack of physical fitness programming in the school system was also observed by Participant 7.

"The school system seems to be offering physical programs less and less."

Participants recognized other potential partnerships with government agencies and at municipal levels.

Participant 2 alluded to a particular demographic that a partnership could benefit.

"We do have some low income brand new to Ontario families that just immigrated to Canada for instance, and or students if they were student at a college or university."

Participant 7 suggested a program such as the CFTC could follow a model similar to other municipal programs.

"I know there's a lot of even smaller like city offered programs and then programs like Jump Start, things like that,"

However, recognizes that such programs suffer from similar challenges that

the CFTC.

“I don't see any information coming out in terms of letting people know what those programs are and what is available for them.”

Participants recognized their role as a partner.

Participant 2 identified a willingness to promote the program.

“So, for instance on my website I would have been able to post the fact that you're eligible for that tax rebate if you enrolled your children here for instance.”

Participant 7 suggested leveraging physical displays to help promote awareness.

“Something as simple as a poster to be hung up. You know, people walk in and see that and get that information that there are programs or at least opportunities available for them to apply.”

Participant 4 echoed these sentiments.

"Help promote that and advertise that the tax credit applies here and we'll give you a receipt or you know some sort of promotion there so that people can know.”

Participant 6 recognized their role as advocate extends beyond advertising.

“You know you could use me for communication. I would certainly take that on and be a voice to parents.”

COVID Recovery

The COVID Recovery code was one of the more heavily utilized codes that appeared in a single theme. It appeared 50 times in 8 of 10 interviews. The COVID

Recovery code was applied when research participants referred to the COVID 19 pandemic and its impact either on their business operations or child and youth fitness levels post pandemic.

Participants shared their enrollment levels after the pandemic.

Participant 1 shared.

“It's coming back. It's certainly not like the old days and I'm sure there's a few different factors. I'm sure there's still people that are like, just living in fear of other people and stuff like that, too.”

Participant 5 had a similar experience.

“Once everything started opening up again, like after COVID shut us down, we were very up and down, so we did lose a lot of students.”

Participant 2 suggests the rise in inflation is an additional factor preventing a full return to pre-pandemic participation.

“They just stopped coming, so we probably dropped 80% population, maybe higher than that. We're not at full numbers yet.”

Participant 2 continued.

“So, the inflation rates started climbing in the last few years since COVID right? So, I think they know what's going on, they have an idea of the fee structure and they've already decided whether or not they can afford it before they even come to visit. These incentives are needed more.”

Participant 4 was candid about the challenges their business has faced post-pandemic.

“No, definitely not, the pandemic has been about a year and a half, we've been back at it now and it's still a struggle.”

Participant 9 shared that their business has been struggling post pandemic as well.

“Enrollment is still below, but like we're still managing to survive, barely.”

Participant 8 had to cut classes, specifically for younger children post-pandemic.

“I was only running one class a week the last number of years, mostly due to COVID, but my children's classes are growing, so I've actually added starting this fall. We were hurt greatly by COVID but we're still standing. I would say that we are about 75% of where we used to be.”

Participant 10 also had to reduce children’s classes.

“We had children’s classes twice a week. Now we only have once a week.”

Not all research participants had yet to return to pre-pandemic numbers.

Participant 5 mentioned,

“One week and we were having new members sign up just like, like, crazy.”

Although Participant 5 had to close a location as a result of the pandemic, their primary location recovered well.

“We've never really had this big of a member base before. We had to close down a location unfortunately, but this location really did just boom after we opened up again. It's starting to kind of taper off a little bit now I would say. And our camps are regular classes or after school programs still growing, it's not huge yet.”

Participant 6 experienced a similar return to previous operating numbers.

“I think again, yes, we are back to 100% and we were almost back right away. We had a normal, you know, growth in September we had a normal

growth again and you know those are things that were pre COVID normal and we weren't so far back that we were still trying to climb our way back to 100.”

Participant 5 attributed some of their recent success to investments in marketing.

“We did bring on a like a marketing company to help us with our website and our SEO searching and stuff.”

Both participants 5 and 6 noted that there was a pent-up demand post pandemic.

“I also just think that people were so ready to come back into sport again after such a break, that also helped.”

Participant 6 had a similar experience.

“It was actually quite simple because everybody was desperate to do something, you know, the ones who hadn't done things were waiting and jumped on it right away.”

Research participants noted that, although students had returned to their business, the pandemic had taken a toll on their students’ general health.

Participant 2 noted that,

“The children that went through the pandemic really suffered, and they're still suffering. I think they didn't get the physical activity, so they don't have that mindset, that sports mindset, that physical activity mindset.”

Participant 4 shared a similar perspective.

“Attitudes have changed and because of the pandemic. A lot of people got used to filling their time with non-physical activities and that's continuing.

It's a real problem.”

Mentality aside, Participant 2 noted the physical manifestations of inactivity amongst their students.

“They've lost all of this because they were stuck inside so long, so it's a real shame. I think it's gonna take a long time to recover from the pandemic. I think they have a really hard time starting a physical activity because of it. They're starting from a lower level than the average kid prior to the pandemic would have.”

This observation was a common theme amongst research participants, similar to what Participant 6 noted.

“We're definitely seeing a decline in coordination in kids. In their ability to move their bodies. In their upper body strength and their lower. In their ability to control themselves. We really have shifted our programming a lot because we used to just you know outright start teaching them karate and most of them were able to do that. Now I'm finding them, you know, they're less coordinated. I'm seeing a difference in those beginner classes we're having to revert back to not just jumping into karate technique. Conditioning and fundamentals and, you know, even sort of like being able to see something that's happening, you know, and they're not able to make their body do it. You know, running and jumping and falling and climbing trees and, you know, doing all those things make karate easier for them.

Participant 2 noted that the lack of physical fitness levels was not limited to their child and youth students.

“And the adults starting have the same issues. They have low fitness levels;

they have low energy levels. And I think it's as a result of the pandemic for them as well.”

Research participants noted a sense of urgency from parents.

Participant 4 shared.

“Parents coming in all the time saying, you know, I got to do something to get my child off the couch.”

Participant 2 echoed these sentiments.

“Parents are definitely concerned.”

Participant 10 had been hearing similar sentiment amongst parents, who were struggling to get their children active.

“Children are happy to stay in home and basement.”

Research participants felt a greater sense of urgency extending beyond their classroom.

“Something, something needs to be done because in 10 years’ time this is gonna have a huge impact again on the healthcare system, guaranteed.”

Participant 7 echoed these concerns.

“I’m concerned about the impact to healthcare in the future. Now is the time to do that because I would say it's at an all-time low in terms of physical participation for younger people these days.”

Marketing and Communication (Strategy)

The Marketing and Communication code was applied 61 times across the Engagement and Strategy themes. The code appeared in all 10 interviews. The Marketing and Communication code was applied within the Strategy theme when

research participants identified an opportunity to utilize intentional marketing and communication strategies to help promote physical fitness and awareness of available incentives such as the CFTC.

Many of the participants noted a lack of promotion of the CFTC, suggesting a lack of strategy using common marketing and communication channels.

Participant 8 noted.

“Word of mouth, unfortunately, seemed to be the most common way of information being disseminated about the program. That's not always the best way to create awareness.”

Participant 7 suggested.

“Some television promotion, radio even just whatever they need to do to get the word out there. Something as simple as a poster to be hung up.”

Participant 4 provided a similar suggestion, without mention of specific channels.

“Maybe publicized more so more people were aware of it.”

Participant 1 made similar observations but recommended a partner model for marketing and communication.

“I'm not sure that everybody knew about it. Spreading the word a little bit more would have been a good idea. Getting the word out, possibly through the schools or something like that. So that parents knew about it.”

Participant 6 noted a lack of clarity around roles.

“Was it up small business to tell them?”

Participant 6 continued, “the child tax, you know, it was it was never in the forefront of anybody's mind.”

Participant 3 suggested strategies to promote fitness should be combined with other available resources to promote choice.

“Build that infrastructure and promote choice for people to get engaged.”

Combining messaging as part of a strategy was found amongst other participants.

Participant 7 noted.

“I’ve heard lots of talk about mental health issues, not so much about physical health issues, but a lot of mental health issues.”

Participant 4 made similar observations that mental and physical health advertising and awareness could be combined.

“There’s been plenty of advertising by the government on TV about, you know, what they’re doing for mental health and that the mental health services are available and dot dot dot, but again, no connection to the physical health part.”

Participant 5 noted a sense of isolation when managing pandemic, creating their own communication networks.

“Businesses kind of similar to ours, like the people we know in businesses that were like ours and what they were doing and umm, you know what we were doing kind of like just cross connecting with everything that we were all doing so that we could help each other out and moving through the tough times.”

Participant 5 noted the success that they had when utilizing marketing strategies. Participant 5, post COVID engaged a services company to help improve enrollment. Participant 5 was one of the only research participants that had returned

to normal operations post pandemic.

“We did bring on a like a marketing company to help us with our website and our SEO searching.”

Participant 5’s success illustrates the importance of marketing and communication strategy to help achieve goals.

Equity (Strategy)

The Equity code was applied 73 times across the Efficacy, Design and Strategy themes. The Equity code appeared across 7 interviews. The Equity code was applied to the Strategy theme when participants made observations that linked the need to include Equity as part of a program strategy. To minimize overlap with the Design theme, the Equity code largely focuses on different demographic audiences and different approaches to reach and connect with those audiences.

Participant 1 noted a particular gap amongst single parent families.

“When you look at single families, Moms have to pay tax on the child support that they receive from the husband. Like \$400.00 a year you know per child that you know, I guess that's nice. But I mean, I don't even think that'll register them for a summer of soccer anymore, even at House league levels. So, I mean, if yeah, the government's I guess it's the government's responsibility to try to find things to just make it easier for parents.

A similar observation was made by Participant 2,

“Some of the parents, the parents, the low-income parents are a demographic that needed to be supported.”

Participant 7 noted that larger families often need additional forms of

assistance to provide equal opportunities across all members of the family.

“Larger families, that has a real impact on their ability to put all of the kids through different programs.”

Participant 4 recognized a similar barrier, suggesting a sliding scale based on a child’s age.

“A scaled amount cause as your kids get older, things cost more. So, if they had a couple of different rates for the credit based on the kids ages.”

Participant 2 further expanded potential demographic targets.

“Brand new to Ontario families that just immigrated to Canada for instance, and or students if they were student at a college or university.”

A consistent theme amongst participants was the feeling of isolation business owners had when having to manage different participant demographics.

Participant 7 noted.

“We often work just amongst ourselves to offer discounts and incentives on our own to try and encourage people, particularly people who are in need, to get them to come anyways.”

Participant 6 noted the challenge, and risk, many small businesses undertake to try and provide equal opportunities amongst clients.

“When we subsidize somebody, we've learned over the years that you know we've been taken in. Who do you think is the first one that doesn't get paid when a when somebody can't afford their household payments. Municipal, provincial, federal who's supporting the economy when people can't afford those things? You want to be there for people, but when you're talking about business and you know who's holding up the economy, why is it up to us?”

Participant 2 made similar observations, noting that small businesses can be a key partner to help reach under-served demographics, or those whom a tax incentive would not work.

“The Canadian government really needs to start to take a holistic look at its entire approach to how it's managing and supporting the population of Canada. None of its policies, in my mind, consider the society level. The monetary level, but actually at the resources and the allocation of resources and the ability for these programs to exist to give people the opportunity to really give choice. Remove barriers by supporting the small business owner. Who is taking on the responsibility of providing that community good.”

Participant 5 made a similar observation.

“I think that supporting you know, businesses like ours would do a lot for the communities and you know all the all the kids who want to be involved but for whatever reason can't be at this time, whether it's financial, whether it's the ability to get to and from things like that.”

Participant 8 noted that a direct funding model wouldn't necessarily have to flow directly to small business, but other government organizations. Specifically, schools and the use of education dollars to refer students to fitness providers to earn high-school credits.

“A learning recognition program. If a student has been training with me for X number of years, as a martial artist, they may be able to earn a credit in martial arts outside of the school, but it would go towards your graduation as long as they meet the other requirements.”

Multi-Strategy Approach (Strategy)

The Multi-Strategy Approach code was applied 99 times across the Engagement and Strategy themes. The code appeared in all 10 interviews. The Multi-Strategy Approach code was applied to the Strategy theme when research participants noted different strategies to expand reach to different audiences or offer additional solutions to support the goal of promoting child and youth health.

A common theme amongst research participants was that a singular solution is not viable to address all scenarios. Application of the code was further categorized into considerations of access, means and awareness and education.

- Access – improve access by leveraging existing infrastructure such as parks, schools and community centers.
- Means – improve means by offering a sliding reimbursement scale or shifting benefit distribution to businesses.
- Awareness – improve awareness by leveraging partnerships such as schools. Invest in multi-channel advertising and combining mental health and physical activity.
- Education – improve understanding of the benefits of a fitness lifestyle, nutrition, and their benefits on mental health.

Participant 1 recognized schools were a key strategy to help increase access to information.

“Through the schools or something like that. So that parents knew about it.”

Participant 1 suggested that incorporating strategies within schools themselves can help create access.

“The amount of physical activity they've taken out of schools in general is an issue. In some countries. I mean, you know, the kids wake up and they everybody does group Tai Chi or you see some of them even just doing like group hip hop dancing in the morning and they're making it fun. And it's just it's how you start your day and it's before you know, and that that'll burn off energy. That'll just prepare them to learn better.

Participant 5 recognized the importance that schools need to play in a strategy to create more access to students.

“School visits before and like visits to like city programs and stuff.”

This sentiment was echoed by Participant 2.

“Events at the local primary schools.”

Participant 4 looked at the schools as an opportunity to create additional access and awareness.

“Work with the all the school systems so that all the schools know about it. And you know, maybe even hand out hand out a credit slip or something like that. Send a letter home from the school to the parents. And so that's for all the kids. So, use the schools, which they all go to, to help promote the whole thing, or make people aware.”

Participant 8 also saw the education system as a key to creating access.

“One thing that they that they can do and they can actually do it through the education system. Why can't guidance counselors for example who are more in touch with students than the average teacher. Why is that department not able to? They already single out students for scholarships. They are able to provide budget support for bus tickets to get to school so

why is this not occurring? Can we get our education system involved and say, yeah, we have this type of need, we have money through the government to sponsor this person to go play their football or their baseball or be part of this league?”

Participant 9 recognized that the education system could be used to help detract from screen use.

“Kids too, they're always on their cell phone. And you know, even though purging to some exercise or go for a walk or something.”

Participant 2 shared these sentiments.

“Less screen time, more outside time, more activity time. And if this is a way to promote that, I'm all for it.”

Education beyond the classroom was a theme that arose during interviews.

Parental education was noted as an important aspect.

Participant 6 noted.

“You have to get it into parents’ heads somehow, parent education. Right now, we're seeing millennial parents. They communicate differently; emails and things are different than even five years ago. Who are we talking about and what do they know and what don't they know about what their kids should be doing between zero and five or zero and seven.”

Broader advertising was a common theme amongst participants to create awareness.

Participant 7 noted a need to link fitness and mental health advertising.

“I would like to see them connected and you know, just get the word out there that it's not just a mental health problem that, you know, both physical

and mental need to be addressed at the same time.”

Participant 4 noted the need to promote nutrition as part of a combined strategy.

“They should be promoting natural foods instead of dead. Children, the more natural they're start from birth and the longer the better and then they start getting watching TV, better nutrition earlier and for longer.”

Awareness of available opportunities was also noted as a potential multi-strategy approach.

Participant 7 recommended having more transparency and information available about potential programs, suggesting that this information could be made available at the point of service.

“You know, people walk in and see that and get that information that there are programs or at least opportunities available for them to apply.”

Participant 4 recommended direct advertising to point of service providers.

“They could send information directly to the baseball leagues and the hockey leagues and the soccer leagues and the karate schools and the swim clubs directly.”

Participant 4 went on to further recommend service providers being a point of advertising.

“Help promote that the tax credit applies here and will give you a receipt or you know some sort of promotion.”

Offering incentives through different partners to target specific demographics also arose.

Participant 2 noted that,

“We do have some low income brand new to Ontario families that just immigrated to Canada for instance, and or students if they were student at a college or university.”

Research participants noted that there might not be a ‘one size fits all’ incentive approach. Participant 4 recommended a sliding scale.

“So, if they had, I don’t know it’s a good idea or not, but a couple of different rates for the credit based on a kid’s age.”

A common theme amongst participants was to shift the financial distribution to the small business owners themselves to manage different scenarios.

Participant 5 emphasized,

“Subsidize people for programs like ours, like different fitness programs to be able to get kids active and involved in them. I think that supporting you know, businesses like ours would do a lot for the communities and you know all the all the kids who want to be involved but forever whatever reason can't be at this time, whether it's financial, whether it's the ability to get to and from things like that.”

Participant 3 shared similar sentiments.

“Remove barriers by supporting the small business owner. Who is taking on the responsibility of providing that community good.”

Participant 3 also noted the need for infrastructure to be present to ensure access to fitness facilities and additional opportunities by extension.

“For example, there needs to be an arena. To participate in soccer, there needs to be soccer fields. You know, there needs to be a place for you to be able to do that activity. When these places don't exist neither do the

opportunities.”

Summary

This chapter presented the findings emerging from the experiences of ten small business owners providing child and youth fitness programming during the CFTC program lifecycle. The chapter then explored the following research question: *what impact did the CFTC have on increasing participation in organized fitness activities in Ontario from the lens of a key stakeholder that was not engaged in the program evaluation process?*

The experiences are described through the lens of a business owner operating during the CFTC program lifecycle and their observations of efficacy through the aggregate dimensions of Design, Efficacy, Engagement and Strategy. As a point of aggregation themselves, the research participants were able to provide insights into the success of the CFTC through sharing their experiences and making recommendations for improvement.

The next chapter will discuss the theoretical and practical implications of the findings, including revisiting the conceptual model to and reimagining the CFTC program design based on research participant feedback and recommendation. This analysis will provide a point of comparison from the actual experience of the CFTC phenomenon compared to an ideal design of their own imagining.

Chapter V: Conclusion

Discussion

This qualitative phenomenological study aimed to explore the impact that the CFTC had on increasing participation in organized fitness activities in Ontario from the lens of a key stakeholder that was not engaged in the program evaluation process. Through a series of interviews with ten small business owners located within Southern Ontario, this study provided a voice to a key stakeholder to share their experiences during the lifecycle of the CFTC to gain further insights into program efficacy. This chapter reviews the findings from the participant interviews, revisits and reimagines the conceptual model based on research participant feedback. The updated model could be used to inform future program designs. Next, theoretical, practical and policy implications are discussed, followed by limitations, recommendations for future research, and a chapter summary.

Summary of Research Objectives

This study explored the experiences of small business owners in Southern Ontario who provided child and youth fitness programming. The study's central research question was, what impact did the CFTC have on increasing participation in organized fitness activities in Ontario from the lens of a key stakeholder that was not engaged in the program evaluation process?

Physical inactivity and obesity among children and youth have become a

global public health concern, because of their negative impact on children's health, well-being, and growth (Cai, Zhu, & Wu, 2017). Strategies such as increased physical activity and a reduction in screen activity have been recommended by the Institute of Medicine of the National Academies (Parker et al., 2011).

From 2000-2008 the cost to treat obesity-related disease rose \$756 million CAD (from \$3.9 billion CAD in 2000 to \$4.6 billion CAD) amongst adults 18 and older (Government of Canada, 2011). Obesity-related diseases can often be attributed to habits and behaviors established earlier in life (Rao et al., 2016). The CFTC was implemented to proactively combat childhood obesity and contain obesity-related treatment costs that often track into adulthood (Rao et al., 2016).

However, the CFTC has largely been viewed as a failed experiment. Utilizing tax instruments to influence physical activity was criticized broadly for being ineffective and inequitable. However, the Department of Finance study failed to engage, or reengage key stakeholders. Criticisms about poor national uptake and demographic distribution of the tax credit utilization fail to assess whether the CFTC achieved its desired outcome: to increase physical activity levels amongst youth.

Part of program evaluation best practices is identifying a program evaluation sponsor and other pertinent stakeholders, individuals, groups, or organizations interested in how well a program functions (Rossi et al., 2004). Several approaches should be taken to evaluate program outcomes in an ideal program evaluation process. Data by staff that have systematic biases can adversely affect program evaluation (Bamberger, 2004). Considering the cancellation of the CFTC was recommended by a new administration, to minimize bias, ideally, the CFTC

program evaluation would be performed by a third party (WHO, 2013).

The majority of CFTC utilization occurred in Ontario. At its peak of adoption, 698,200 families claimed the tax credit in 2014 (Department of Finance, 2017). Ontario represented 39.3 percent of the total claimants, more than 15 percent greater than the second largest adopter, Quebec (Department of Finance, 2017).

Looking at regional data as a subset of national data sets is common practice.

Economists adopt such approaches to evaluate economic indicators. Regional IOT, or input-output tables, are used to take a more forensic view of economic activity (OECD, n.d.). National data may not capture variability that occurs at the regional level (Pryce, Angus, Holmes, et al., 2020). Like other national programs, the CFTC had regional variability. The Department of Finance report failed to consider how regional variability affected efficacy.

This research is intended to fill the Department of Finance's program evaluation gap by engaging with small business owners providing child and youth fitness programs. As small business owners, research participants functioned as points of aggregation which could provide greater insights into the efficacy of the CFTC program. Research participants' insights are based on their perceptions and experiences performing transactional roles in providing fitness programming to children and youth, and receipts to parents to be used to claim the tax credit. The researcher performed the role as third party as outlined in program evaluation best practices. The researcher did not have any conflict of interest, politically or financially, when conducting data collection, allowing an objective review of CFTC efficacy albeit from a very focused lens.

Interpretation of Findings

The interpretation of findings reviews each theme and code associated with the data model, as displayed in Table 6. The interpretation of each code follows a similar format as the findings structure outlined in the previous chapter. However, aggregate dimension interpretations are summarized to provide a more thematic overview of code findings.

Findings will be used to revisit the conceptual model to reflect upon stakeholder engagement throughout the CFTC program lifecycle. The conceptual model will then be reimagined based on the findings as a recommendation to help inform future program designs.

Design Theme

The Design theme aggregated codes that research participants associated with the structure, administration and implementation of the CFTC. Design insights often focused on feedback that could improve, or acknowledge, the positive elements associated with the CFTC program.

Administration

The Administration code captured the insights and experiences of research participants' business operations and the CFTC program's impact. Although participant responses identified both positive and negative sentiments about the administrative impact of the CFTC, feedback did indicate a common theme. Administration was not a product of intentional design. Small businesses were not engaged in determining administration processes. Therefore, positive and negative feedback alike was a product of happenstance. Future program designs should learn

from CFTC feedback. Minimal bureaucracy and red tape were desired. Providing greater guidance on what qualifies as sufficient documentation to claim the tax credit would help minimize additional investment and duplication of effort. However, secondary findings should not substitute the process of stakeholder engagement when designing new programs.

Program Design Issues

The Program Design Issues code was applied when research participants identified an inconsistency with the CFTC program implementation, contrasted with the program's objective: to increase child and youth enrollment in organized fitness programming. Participants largely had constructive feedback about the CFTC program design. Suggestions included the need to be able to measure and communicate program success. Participants expressed some frustration that they were integral to program operations without knowing whether it was contributing to a larger goal. In addition, participants noted the need for programs to understand the economic elasticity of fitness programming costs as an input to determining the size of a tax incentive.

Fitness programming is not a household necessity. It is therefore elastic, unlike household items such as food, utilities and fuel which are inelastic. As inelastic prices increase it places pressure on elastic expenses. For an incentive to be effective it needs to consider the elasticity of the service and the size of incentive to encourage a variety of demographics to participate. Participants felt that the CFTC program design lacked an understanding of the cost of service compared to the incentive being offered. This observation is consistent with the Department of

Finance report.

Other considerations that research participants raised included understanding the administrative impacts to providers. Consideration needs to be given to disparate systems, or legacy operations of older small businesses and how they could be impacted by programs such as the CFTC, along with the role of the provider and their ability to support both parents and program administration.

Logistical Issues

The Logistical Issues code captures the insights and observations of research participants who highlighted how the CFTC program created periods of strain. Research participants observed that the CFTC placed strain on their business operations during the first three months of the calendar year, often described by participants as ‘tax season’. Research participants’ clients would create an influx of demand during tax season requesting tax receipts to claim the CFTC. This demand interrupted the flow of business of a key stakeholder. Stakeholder impact associated with program delivery should be a consideration when designing programs.

Equity (Design)

The Equity code appears across aggregate dimensions. The Equity code within the Design theme captures the research participants’ experiences and observations associated with how the CFTC design created opportunities, or could be enhanced to create opportunities, for a variety of demographics to participate in organized fitness programming. Participant feedback largely focused on the financial aspects of equity. Financial considerations were difficult to separate from the CFTC program throughout the research, as the CFTC is itself a financial

incentive.

Research participants highlighted the importance of considering equity as part of the program design process. Suggestions included goals for targeted demographics. Stratifying different groups could allow for a variety of incentives or solutions based on demographics. Additionally, stratification could support how program efficacy is measured across different demographics. If the goal of the CFTC program is to get more children involved in physical activity, to what degree are socioeconomics being considered? The lack of stratification and means to measure CFTC program efficacy across demographics left it open to criticism.

The Department of Finance criticism of the tax credit centered around equity. However, some participant feedback did not see the CFTC in binary terms. Equity can be a component of an incentive, however, unless specifically stated, should be only one dimension how program success is measured.

Participant feedback provided suggestions on how future programs can achieve greater equity. This included a greater incentive dollar amount, a sliding scale based on household size or income, or shifting the role of financial administration and benefit distribution to the small businesses themselves.

Effective Engagement (Design)

The Effective Engagement code was present across aggregate dimensions. The Effective Engagement code within the Design theme captured the observations and experiences that research participants shared about how engagement could be included in the design of a program. An important consideration amongst program administrators is that engagement of participants and providers during program

design would require additional time and resources. This could impact program budgets and schedule. However, research participants did not necessarily see their role as participants in the program design process. Research participants viewed engagement as the activities and strategies used to reach and connect potential participants to fitness programs. Research participants offered suggestions for how the CFTC could improve engagement amongst potential CFTC adopters. A common theme amongst research participants was that many viewed their role as being a partner and program champion to amplify CFTC program engagement.

Although research participants did not specifically see themselves in a role that directly informed design activities, many did recommend that engagement with subject matter experts, such as themselves, is an integral part of the design process.

Design Theme Summary

Feedback throughout the Design theme illustrated a need for policy makers to consider different demographics both from a lens of the beneficiary as well as providers. Economic elasticity was identified as an important consideration when designing incentive-based policies. Research participants suggested that incentives need to sufficiently offset the cost of an activity and should provide enough flexibility for beneficiaries to access a variety of services. The program design should recognize the potential beneficiary mix. This may require policy design to have different options based on criteria needed to provide greater access to services to a variety of demographics.

Research participants also identified that program design activities should consider the administrative and logistical implications of a policy. This is especially

true when external providers are integral to program administration and, as a result, bear much of the administrative and logistical burden. Underpinning the logistical and administrative impacts are the need to effectively engage and communicate with stakeholders the impact and solicit the input needed to ensure that the program design will achieve its objectives.

Engagement Theme

The Engagement theme captures the perspectives and experiences of research participants throughout the lifecycle of the CFTC. Engagement includes a variety of connection points that research participants observed as opportunities to enhance or improve the CFTC program. Because Engagement, ideally, happens throughout a program, all codes within the Engagement theme crossed other aggregate dimensions.

Multi-Strategy Approach (Engagement)

The Multi-Strategy Approach code appears across aggregate dimensions. Within the Engagement theme, the Multi-Strategy Approach code captured the observations and experiences associated with feedback about how the CFTC program could engage potential CFTC adopters using a variety of strategies. Consistent with the Design theme, participants did not see their role as a participant in the creation of a program engagement strategy. Rather, their feedback centered around tactics and missed opportunities by program administrators.

One of the key observations from research participants was the lack of utilization of partnerships, primarily the school systems, to help increase program awareness and engagement. In addition, research participants identified the need to

combine the call to action (enrollment in fitness activities) with education. The latter creates an opportunity to inform children, youth and parents of the benefits associated with a healthy lifestyle, a secondary contributor to the overall need to reduce childhood obesity.

Education has been utilized as a strategy in other regions as a strategy to reduce child obesity. Sweden leveraged healthcare providers to help educate families about the importance of a healthy lifestyle (Sjunnestrand et al., 2019). This is consistent with the Institute of Medicine of the National Academies list of recommended interventions to reduce childhood obesity, specifically, promotion of a healthy diet and increasing physical activity amongst youth through regulation of childcare agencies (Parker et al., 2011). Research participants recognized the importance of education to ensure children and parents are aware of the long-term benefits of physical activity and a healthy diet.

In addition to education, research participants saw themselves as conduits for potential CFTC adopter engagement. Research participants were willing supporters in a variety of engagement strategies whether through school visits or by amplifying CFTC availability and its associated financial and physical benefits. Participants felt that as small business owners, their role within their community and their network of stakeholders was not leveraged to maximize CFTC adoption.

Effective Engagement (Engagement)

The Effective Engagement code within the Engagement theme captured the observations and insights of research participants regarding how well the CFTC program engaged with various stakeholder groups. All research participants

communicated that they were not informed about the CFTC creation or cancellation. This inadvertently placed participants “in the middle”, communicating program information directly with participants with little to no knowledge of program details. Understandably participants expressed some frustrations about the lack of communication from program administrators.

The cancellation of the CFTC had additional impact as participants were once again placed “in the middle”. Research participants found that it was often their role to inform parents that the program was no longer available. This created unnecessary stress on the client and business-owner relationship. In addition, participants identified that the cancellation created additional time and effort for their business operations.

Research participants identified that the additional time and effort associated with the CFTC cancellation was not limited to client interactions. Because there was a lack of communication regarding the cancellation of the CFTC, participants continued offering copies of receipts, only to find out from their clients that they were no longer required. This created unnecessary costs and administration for research participants, which could have been avoided through more effective engagement.

Marketing and Communication (Engagement)

The Marketing and Communications code within the Engagement theme captured the observations and insights from research participation about the effectiveness of marketing and communications strategies employed by the CFTC program. Research participants identified gaps in communications from program

administration to participants and providers. Research participants noted a lack of communication at the inception of the CFTC resulting in a general lack of awareness. Research participants identified that the lack of communication persisted throughout the CFTC lifecycle including when the CFTC was cancelled. Many participants noted the lack of communication as a missed opportunity.

Research participants expressed that the CFTC program had potential to positively impact their businesses and community. However, research participants often expressed that they felt disengaged by the program, left in the middle to communicate with clients with little to no information. This created frustration amongst research participants and highlighted the lack of clarity around CFTC program roles, oversight, and success. Research participants suggested that the lack of communication was a key contributor to the CFTC program potential not being maximized. Phrases such as a lack of promotion, ‘getting the word out’, advertising, etc., were present throughout interviews.

Engagement Theme Summary

Throughout the Engagement theme the concept of partnership was identified as a missed opportunity by the CFTC program. Partnerships with educational institutions and small businesses to help promote and amplify the CFTC was viewed as a gap that had profound impact on the CFTC achieving its maximum potential. Program designers could have leveraged this network of stakeholders already entrenched in communities to help amplify the program and improve adoption. If similar programs are planned in the future the concept of engagement and partnership should be a key consideration.

Efficacy Theme

The Efficacy theme had the broadest spectrum of feedback. From positive to negligible, participants shared their perspectives and insights into their perception of CFTC program success through the lens of the impact that it had on their fitness business.

Positive Efficacy

The Positive Efficacy code captured the positive CFTC efficacy observations and experiences by research participants. Research participant perspectives ranged from mildly to definitively positive. Several businesses noted that their businesses had grown during the life of the CFTC program. Others, however, thought that although there were positives with the CFTC, the impact on enrollment was minor. In the post COVID-19 pandemic environment, interviewees had noted that enrollment in children programming has lagged resulting in class reductions. In addition, interviewees with the most positive experiences noted that during the CFTC program there were shifts in demographics. This included greater socio-economic and gender diversity. Changes to ethnic diversity were not specifically mentioned by interviewees. This feedback is inconsistent with the Department of Finance report.

Negligible Efficacy

The Negligible Efficacy code captured the insights and observations of research participants where they found little impact to their business, specifically enrollment, as a result of the CFTC program. A common theme amongst interviewees was that their clients were often amongst the higher income socio-

economic demographic. Amongst these participants, it was often felt that the tax credit had little influence over whether they would enroll their children in programming. This is consistent with the Department of Finance position to justify the CFTC cancellation. However, some research participants indicated that other factors contributed to the CFTC having negligible efficacy. Most cited was a lack of awareness due to poor marketing and communication. However, much of the research participant commentary centered around the cost of programming and size of incentive. Respondents noted that the CFTC incentive was relatively small and lacked the economic elasticity to affect decision making, which was also consistent with the Department of Finance report.

Finally, some respondents were relatively non-committal about the efficacy of the program, one of which was unaware that the credit had been cancelled, while others were unable to definitively comment on whether the CFTC program had any impact to their enrollment numbers.

Customer Appreciation

The Customer Appreciation code provided greater insights into the customer experience of the CFTC program. As a point of aggregation, research participants would receive feedback from their clients about their perspectives of the CFTC program. This allowed the research to obtain the voice of the customer, albeit through secondary sources.

Although customer feedback was secondary, feedback themes were consistent across the lifecycle of the CFTC program. Research participant interviews that were coded with Customer Appreciation noted client appreciation, or positive, response during the CFTC and disappointment, or negative response, when

the CFTC was cancelled.

Recommend to Continue

The Recommend to Continue code was one of the higher utilized codes that was exclusive to a single theme. In interviews where the code appeared there was universal agreement that an incentive such as the CFTC would be valuable at increasing participation and enrollment in organized fitness activities amongst children and youth. However, different drivers were shared for this position. Some research participants cited equity and access, while others identified health and health system benefits. Research participants also noted the need to increase the incentive to reflect the post COVID economic environment and a need to modify the amount of the incentive to achieve positive economic elasticity.

It is important to note that the majority of research participants informed that their businesses had yet to return to pre-pandemic enrollment and economic levels. This may have been a factor that contributed to research participants supporting a credit such as the CFTC, as a means to help alleviate post-pandemic pressures.

Cancellation Impact

The Cancellation Impact code captured the immediate experience of the CFTC cancellation amongst research participants. Because the COVID 19 pandemic shortly followed the CFTC cancellation, the research participants' experience of the immediate impact of the CFTC cancellation was short. The research design ensured that there were boundaries separating the CFTC cancellation experience and the COVID 19 pandemic experience.

Both negative and negligible impact feedback were captured through

research participant interviews. The Cancellation Impact code feedback ranged from financial, client relationships, client demographic, and logistical perspectives.

Financially, research participants both expressed negative and negligible impact from the CFTC cancellation. In some cases, the cancellation saw reduction in enrollment, which saw the largest decreases in younger participants, lower socio-economic households, and female participants. However, other participants did not see the CFTC cancellation as a barrier to access or participation.

Other feedback associated with the Cancellation Impact code included a reduction in administration associated with the program. The reduction was considered a net positive amongst research participants. Alternatively, the code was applied when it impacted research participant relationships with clients, which was consistently characterized as a net negative.

Equity (Efficacy)

The Equity code captured research participants' perception and experience related to changes to their client demographics during the life of the CFTC. A consistent theme across this feedback was a reduction in age, and in economic and gender diversity. These comments run counter to the Department of Finance report that suggested there was minimal uptake by lower income households.

Research participant feedback did share that there are other programs available to lower-income families. However, research participants noted that there are barriers to qualify for some of these programs, as well as a lack of transparency and access to find and apply for such programs.

A theme that emerged amongst research participants is the role they played

to help eliminate barriers for their clients. These roles could include being a connector or navigator that research participants would, at times, undertake to help support families to obtain alternate funding opportunities. In the absence of alternatives, another common barrier removal strategy was for research participants to offer discounts to families with less disposable income. The latter examples illustrate the opportunity for future programs to leverage research participants to act as partners to help potential clients gain access to fitness programming. Regarding post CFTC cancellation, some research participants expressed the feeling of pressure, or downloading of responsibility to continue to provide a community good without compensatory relief.

Efficacy Theme Summary

The Efficacy theme illustrated that there were both positive and negligible impacts of the CFTC. This suggests that, regionally, the CFTC may have had more impact than suggested in the Department of Finance report. Research participants definitively expressed changes to their client demographics prior to cancellation and the loss of that demographic post CFTC cancellation. Many research participants noted that they had not yet returned to pre-pandemic levels of enrollment and that, in some cases, classes for children have had to be reduced. Due to the timing of the pandemic, it is difficult to attribute the reduction in classes and decrease in enrollment to the cancellation of the CFTC alone. This feedback is consistent with Teare and Taks (2021) findings in a post pandemic society, but it is worrisome that a correction has not been observed by research participants.

Strategy Theme

The Strategy theme is a diverse grouping of codes that include the unique perspectives of research participants. As small business owners, research participants shared insights both about how the CFTC program could be improved as well as strategies that could contribute to the broader goal of increasing activity amongst children and youth. The Strategy theme envelopes other research themes. As a result, codes within the Strategy theme often support, or overlap with, the aggregate dimensions and codes captured throughout this study.

Infrastructure

The Infrastructure code, although not utilized heavily throughout the research process, provided some unique insights from participants. The code was applied when research participants described what could be referred to as fitness deserts, where both infrastructure and access to programs are not readily available. The Infrastructure code was focused on additional considerations to improve participation in fitness activities amongst youth

The concept of a fitness desert is similar to the concept of a food desert, which refers to a lack of fresh produce opportunities in communities. Food deserts are known to contribute to obesity and chronic illness amongst local residents (Karpyn, et al. 2019). Research Participant 3 was particularly vocal that more investment should be made at reducing gaps in communities to make fitness infrastructure more available and programs more accessible.

Research participants noted that communities who suffer from fitness deserts can have additional barriers to fitness programming participation. Additional

access to resources to transport children to locations where programs and facilities are available can be both a cost and resource barrier to families. This observation may provide insights into why CFTC adoption rates in rural communities were lower than in urban areas, where public transportation and a variety of options may be more readily available (Department of Finance, 2017). The inequality in access amongst rural and urban communities may also be a factor why activity levels during the CFTC increased more drastically in Toronto and Waterloo Wellington as compared to the rest of the Ontario and Canada as depicted in Figure 1. In communities that suffer from a lack of fitness infrastructure the CFTC benefit may not be sufficient to overcome access barriers, which is consistent with the Department of Finance report findings (Department of Finance, 2017).

Nutrition

The Nutrition code captured research participants' feedback that highlighted the need to link reduction in obesity strategies with healthy eating habits and education. These sentiments are consistent with other child obesity reduction strategies. The Institute of Medicine of the National Academies report highlighted the following intervention: Promote consumption of healthy and nutritious foods through equitable access and ensure a healthy eating environment responsive to fullness cues (Parker et al., 2011).

Research participants pointed to the education sector as being a key stakeholder in both educating children and families about the merits and practices associated with healthy eating. Research participants criticized education providers for not always providing access to healthy options for children and youth. However,

there was also a recognition that they, as third-party fitness programming providers, had a role. Some research participants noted that unhealthy snack options can sometimes be available for children within their own businesses. The Institute of Medicine of the National Academies called for stronger regulation of childcare agencies (Parker et al., 2011). Working with retailers and spaces that promote fitness and education should include healthy snacks and options for children and youth to be consistent with their health promotion responsibilities. Building nutrition into childhood obesity reduction strategies are important to ensure poor eating habits do not run counter to increased physical activity incentives.

Mental Health

The Mental Health code was applied when research participants identified, or recommended, a more intentional connection between physical health and mental health as a strategy to promote physical activity. Although research participants were not health care professionals, their assertion that participation in physical fitness activities can contribute to positive mental health is supported by the medical community (Mahindru, et al., 2023). This can be especially true amongst children and youth. Exercise has been implicated in lowering depressive and anxious symptoms in children and adolescents (Mahindru, et al. 2023).

Research participants often reflected that their role as fitness program providers included the responsibility of developing the “whole person”. Language such as giving their clients’ confidence, life skills, resilience, and a sense of community and social responsibility was present amongst multiple research participants. These sentiments are consistent with positive mental health language.

Research participants recognized that the value of physical health programming extends beyond the school classroom and into small businesses such as theirs.

Finally, research participants suggested that the government do more intentional advertising linking the two and targeting youth and children on platforms that are more likely to connect with their audience. These recommendations included social media and internet channel advertising.

Partnership Opportunity

The Partnership Opportunity code was applied when research participants suggested collaboration amongst stakeholders to ensure program success and/or improve physical activity amongst children and youth beyond incentive-based approaches. Research participants suggested a partnership model in conjunction with incentive-based approaches through creating awareness for potential participants or as a communication conduit to household decision makers. Suggestions included fitness organizations being invited to visit schools and offering some introductory programming to generate potential interest. Suggestions also included simple strategies such as sending home printed material to encourage and create awareness amongst parents. These examples of suggestions fit well within the CFTC design without requiring modification, rather, just improving collaboration to create greater awareness and improve CFTC adoption.

However, some suggestions did stretch beyond the CFTC design to recommend additional pathways to improving participation in organized physical activities amongst children and youth. The Cochrane review in the United States identified the need for multi-strategy approaches that include, at a minimum,

changes to curriculum or printed material (Racette, et al., 2010). Recommendations by research participants were consistent with recommendations from the Cochrane review. Research participants noted that the education system has been moving away from mandated physical activity. Some suggested that this may be a liability concern or because of a need to provide alternatives to students who become anxious when participating in group fitness activities. Contrary to research participants' observations, the government of Ontario does indeed have a Daily Physical Activity (DPA) policy (Rucchin, 2022). The DPA requires all elementary school children must receive at least 20 minutes of moderate to vigorous physical activity each school day during instructional time. It can be done all at once or completed in segments throughout the day (Rucchin, 2022). However, consistent with research participants' observations, teachers' use of DPA has declined dramatically over the past five years. In 2015, about half of teachers were following the guideline in their classrooms. In 2022, the number had decreased to 23 percent (Rucchin, 2022). Some suggestions amongst research participants included a more integrated role with education systems, such as referral programs and/or the ability to use fitness training towards fulfilling graduation requirements. These suggestions were consistent with research that recommend an increase in community partnerships that help teachers implement DPA through volunteers, elders, sports organizations, and community activity initiatives to combat childhood obesity (Rucchin, 2022).

Research participants recognized that they had a role to ensure program success. Many were willing partners, happy to promote the CFTC program in school, on websites and through advocacy. This finding is an opportunity worth

noting for future policy and program designs and strategies.

COVID Recovery

The COVID Recovery code was applied when research participants referenced the COVID-19 pandemic as a contributor to child and youth fitness levels and enrollment in programming. Eight out of 10 research participants identified that their organizations had not yet returned to pre-COVID-19 enrollment numbers. The most impacted demographic are young children. Research participants noted that they had to reduce or cancel classes for children. This does not necessarily indicate that children and youth had not been finding alternatives to organized fitness activities during the pandemic to achieve their daily fitness activities. Previous research has indicated that households may have directed youth to other physical activities, during the COVID-19 pandemic, reducing the impact and implications of dipping organizational sports enrollment (Teare, Taks, 2021).

However, in this study, research participants observed that students who have returned, regardless of age, demonstrate notable degradation of physical fitness levels. This observation is consistent with the assertion that physical activity among youth has decreased rather than finding alternatives to staying physically active (Dunton et al., 2020). In addition, research participants' observation supports the Canadian Community Health Survey findings depicted in Figure 2, which illustrate a decrease in physical activity amongst respondents. The interviews yielded a collective sense of urgency for an intervention to help increase physical fitness amongst children and youth. Research participants pointed out that they are not alone in this concern, but were amplifying parent feedback who have expressed

concerns about their children's lack of involvement in physical activity.

Marketing and Communications (Strategy)

The Marketing and Communication code was applied within the Strategy theme when participants observed or suggested marketing and communications opportunities to improve adoption of the CFTC program. Participants noted a lack of marketing and communication associated with the CFTC incentive. As small business owners, participants had experience with successful strategies to promote their businesses to increase enrollment. Participants noted a lack of channel utilization such as print, radio and television to create program awareness. Participants noted opportunities to use partnership channels such as schools and small businesses to amplify messages. Suggestions such as school visits or distribution of information to a child's household were identified as missed opportunities.

Research participants also noted the need to combine marketing campaigns to identify synergies to audience members, specifically the connection between mental and physical health, where programs such as the CFTC can be used as a call to action for parents who are concerned with their children's mental health. Research participants noted a lack of communication with parents and small business owners as a key failure. Research participants noted their willingness to support the CFTC, whether it would be posting materials in their business or including CFTC information in their own marketing initiatives. Research participants who had used strategies such as SEO and marketing techniques noted their significant impact on improving enrollment numbers. These strategies could be

used by program administrators, or small businesses themselves to help support CFTC adoption levels.

The insights shared by research participation highlight the importance of including marketing and communication as part of an overall program strategy. Research participants noted that marketing and communication strategies are not a one-time event but should be part of ongoing operations. Research participants noted the need to perform marketing and communications activities at launch, and throughout operations, including program successes and any necessary adaptations that are needed to increase engagement. Research participants pointed to their own lack of awareness along with those of their clients as evidence of a lack of marketing and communication strategy from program administrators.

Equity (Strategy)

The Equity code under the strategy theme was applied when research participants shared their insights and experience associated with the CFTC reach and engagement of different demographic groups. One of the key criticisms of the Child Fitness Tax Credit by the Department of Finance was equity. Although the use of household income numbers by the Department of Finance to point to a lack of equity may have been flawed, as outlined in Chapter 2, it does not eliminate the fact: households with below \$40,000 annual income did not claim the credit. Part of the challenge with using a singular number to determine adoption amongst low-income households is regionality. The median household income for couples with children in Ontario was \$108,700 (Statistics Canada, 2020). There is a significant gap between the Department of Finance cut-off of \$40,000 and \$108,700. Research

participants observed an increase in low-income demographics during the CFTC lifecycle that were no longer represented in their classes after the CFTC cancellation. This runs counter to the Department of Finance report and is consistent with the increase in regional activity levels in Figure 1.

Research participants noted, however, that the benefit was relatively small. As a result, research participants suggested adjusting the benefit to be more reflective of the cost of programming. Research participants also noted the need for multiple strategies to help with equity objectives. This included allowing small business owners to administer the credit to allow more flexible reimbursement, or discount options to account for different client needs. Other research participants suggested a sliding scale for families with multiple children or sending vouchers to households directly through schools. The general sentiment for the Equity code within the Strategy theme is that there is not necessarily a singular solution to address all household scenarios, but that there was greater socio-economic diversity amongst their classes during the CFTC program.

Multi Strategy Approach (Strategy)

The Multi-Strategy code was applied within the Strategy theme when research participants suggested additional or alternative strategies to increase physical activity amongst children and youth. Some strategies included enhancement that could improve CFTC efficacy, while other observations and suggestions were focused on the larger goal of increasing physical activity.

Suggestions from research participants can be grouped into several categories.

- Improving access, such as partnering with local schools to offer additional programming or investing in infrastructure that would help create opportunities for communities that have fitness deserts.
- Improving means, such as increasing benefit to be more reflective of the cost of fitness programming, shifting the distribution of benefit to the provider level and having a sliding scale that allows a greater benefit to larger families or those who are part of lower-income households.
- Improving awareness, such as a more robust marketing strategy using multiple channels to reach a variety of audiences and collaborating with partners to amplify awareness such as schools and fitness program providers.
- Improving education, such as teaching students about nutrition, the positive effects of a health fitness lifestyle, to reinforce the relation physical activity has on positive mental health, and allowing schools to offer credit programs to students who pursue outside fitness training.

Research participants' feedback and categories are consistent with the Institute of Medicine of the National Academies recommended interventions:

- Increase physical activity amongst youth through regulation of childcare agencies.
- Promote consumption of healthy and nutritious foods through equitable access and ensure a healthy eating environment.
- Limit children's screen time and exposure to food and beverage marketing.

- Use social marketing to promote consistent strategies and information to combat childhood obesity.
- Promote age-appropriate sleep durations. (Parker et al., 2011)

Highlighted across both the Institute of Medicine of the National Academies recommendations and research participants' suggestions is that there is not a singular strategy to combat childhood obesity. This is not a surprise as there can be multiple factors contributing to obesity amongst children and youth. Therefore, having multiple strategies to address multiple factors is a logical approach when designing a fulsome program to reduce obesity amongst children and youth.

Strategy Theme Summary

The Strategy theme identified CFTC program improvement opportunities as well as broader feedback that could contribute to the increasing activity amongst children and youth. The Strategy theme captured the frontline perspectives of fitness programming providers. As experts in the field, research participants shared the same goals and objectives as the CFTC program: to increase enrollment in organized fitness programming. Although research participants' experiences are specific to the growth and prosperity of their own business, their insights regarding successful strategy to increase enrollment is highly valuable.

In addition, as frontline fitness providers, research participants serve as an aggregation point for potential CFTC adopters. Research participants can share the feedback and, through the lens of their own goals at increasing enrollment in their programs, observe where there were strategic opportunities that program administrators could have undertaken to help better achieve program objectives.

Finally, research participants recognized that to reduce childhood obesity a more holistic approach would be necessary. Incentivizing enrollment in organized fitness programs may serve a specific demographic, but it may not be sufficient alone. Looking at multiple avenues to help reduce childhood obesity was a common theme amongst research participants and consistent with recommendations put forth by the Institute of Medicine of the National Academies.

Impact to Conceptual Model

The feedback provided by research participants allows the revisiting of the conceptual model. The conceptual model, depicted in Figure 13, illustrates the importance of strategy. This is consistent with research participant feedback. Research participants identified deficiencies associated with both design strategy and implementation strategy.

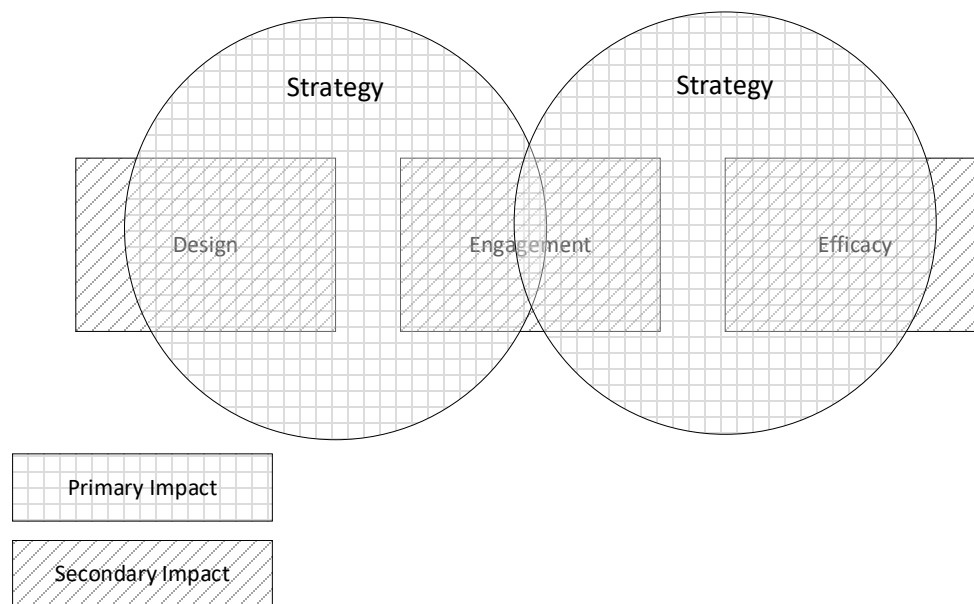


Figure 13 Impact to Conceptual Model

Figure 13 illustrates how deficiencies in strategy have residual impact on

program design, engagement and ultimately efficacy.

Revisiting the Conceptual Model

If research participant feedback is leveraged to create a revised conceptual model, engagement shifts outside of strategy and becomes an input to design, a parallel activity to implementation and a function of oversight to evaluation.

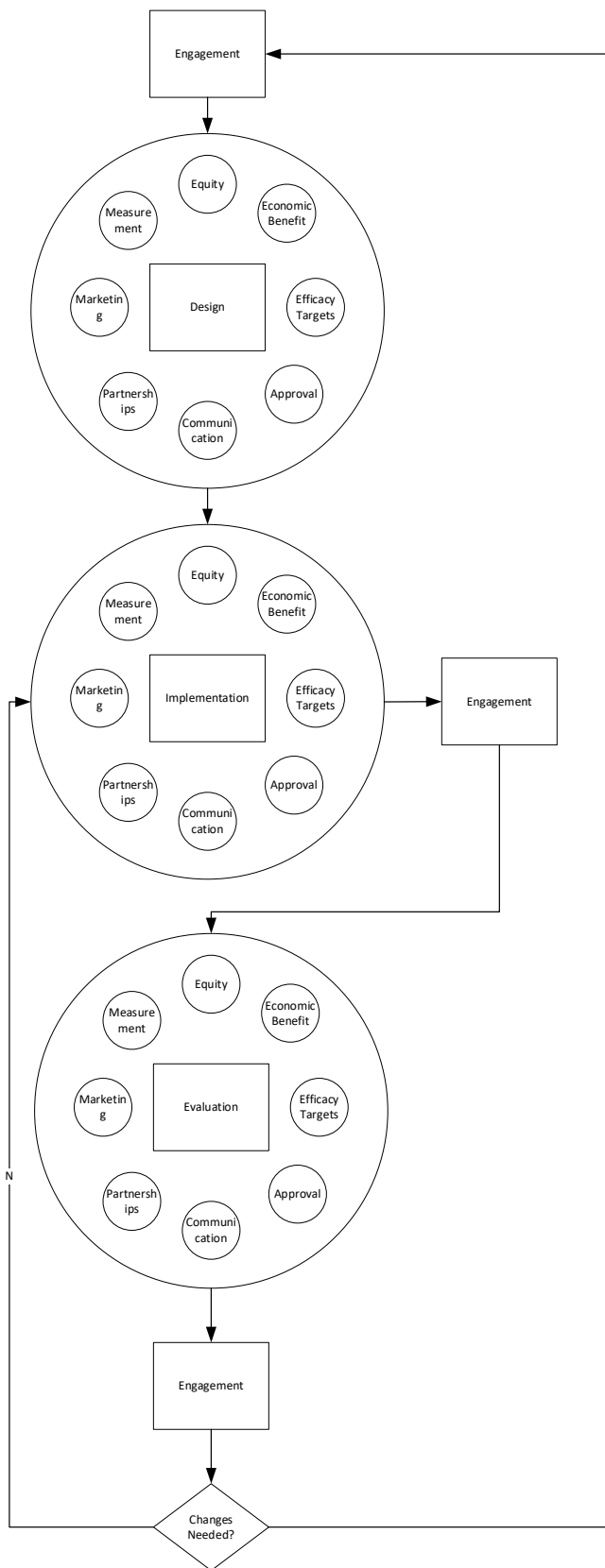


Figure 14 Revised Conceptual Model

The revised conceptual model places the CFTC program into a more time-phased initiative, taking a more project-based approach. Within this model each stage or phase is inclusive of key strategy components. Engagement is used as an input into the design, which considers multiple factors that could influence the creation of a program. When ready to move to proceed to implementation, the strategic components carry over, however, engagement activities shift to being a parallel activity. This allows for regular communication and engagement during program implementation. Regular engagement can provide insights into program success that enable program administrators to adapt strategies as needed. This leads to the evaluation stage. Evaluation does not necessarily insinuate program completion, but the regular oversight needed to ensure a program is achieving value. During evaluation, engagement activities are an output, reviewing results and making recommendations on whether the program should continue as-is, or if there is a need to revisit the design to help improve program outcomes. This allows for a continuous cycle of transparency, inspection and adaptation, as recommended by Robert A. Reineke's work on stakeholder engagement throughout program evaluation (1991 as cited in Rossi, et al. 2004)

Theoretical Implications

The CFTC is grounded in Rational Choice theory, as outlined in Chapter 2. The application of rational choice leverages an incentive-based approach, providing an economic benefit, to influence desired behavior. However, shifting the Conceptual Model as outlined in Figure 14 would also shift the program theory base to be more consistent with Herbert Simon's Decision Theory. Rational choice is still

present in decision theory (1947 as cited in Frederickson et al., 2016). However, Decision Theory focuses more on the “ends” or outcomes (Frederickson et al., 2016). This allows program participants to follow potentially multiple, hierarchical decision flows to achieve a desired “ends” or outcome. The original CFTC design only allowed a singular series of steps to be taken by participants. Households that wanted to increase the physical activity of children were incentivized to enroll their children in organized fitness programs and receive an economic benefit. This singular approach contributed to CFTC program criticism as not providing equitable access to different demographics. Households had to have sufficient disposable income to enroll children in programs to receive the benefit. By unlocking additional pathways to increasing physical activity, more options are available to potential participants and households, thus shifting the theory base from exclusively Rational Choice to Decision Theory. Within Decision Theory, the focus of participation becomes centered on the logic of consequences (Frederickson et al., 2016). This logic of consequences assumes that sufficient information about program benefits will motivate potential participants to engage in a program. By having multiple options to engage in a program potential participants will select the pathway that best achieves their means (Frederickson et al., 2016).

Practical Implications

Ineffective policy implementation is a shared concern amongst public administrators (Tiernan, 2007). To combat this concern, Australia leveraged implementation teams that adopted project management best practices (Tiernan, 2007). These practices help reduce monitoring, reporting and coordination gaps that

regularly contribute to policy failure (Tiernan, 2007).

By taking a more project-based, stakeholder centered approach, program cost and timeline could be impacted. A key project management concept, consistent with Decision Theory is the relationship of constraints to project outcomes (Barrett, 2021). At the core of project management is the iron triangle, or triple constraint (Barrett, 2021). The triple constraint consists of three elements, time, scope and cost. The time constraint is the duration required to achieve project objectives; the scope constraint includes components that comprise a solution along with the necessary activities to do so; and the cost includes resource effort and associated budget needed to achieve a project goal (Barrett, 2021). The iron-triangle, or triple constraint of time, scope and cost, implies a relationship across each element (Barrett, 2021). If one component is modified it can affect the others. In an example, if a timeline increases, often project cost increases. The longer it takes to accomplish a project, the more direct cost, paying resources, and indirect costs, rent, insurance, etc. are required. This is also true with other components such as scope. If scope increases, then more time and cost may be required (Barrett, 2021).

Looking at the revised Conceptual Model increases the scope of design, implementation and evaluation. Not only are there additional tasks and activities associated with implementing the revised conceptual model, but additional stakeholders are needed to engage in those activities. This will increase both the time and cost of a program based on the theory of constraints. An increase in program cost may negate some of the cost-benefit analysis of reducing obesity amongst children and youth. However, the community benefit should not be overlooked when considering the additional investment.

Finally, adding the additional time, scope and budget can run counter to administration objectives. Election cycles provide a short window for policy makers to demonstrate value to the voting community. A program that is more expensive and takes longer to implement could face scrutiny and criticism. Compounding this challenge is that data from such a program might not be available, in the short-term, to validate decision-making. This poses additional risk to policy makers. These challenges were noted as part of the aforementioned implementation units designed to incorporate a project management approach to policy delivery in the UK and Australia (Hudson, et al., 2019). Hudson, et al. (2019) identify that sufficient budgeting is a key success criterion to ensure efficient policy delivery using project management techniques.

Assumptions and Limitations

Assumptions

Research participants were selected from a small geographical region in Southwestern Ontario. In addition, research participants were selected who operate a specific form of fitness organization. These criteria were intended to create a homogenous sample group, as is recommended for phenomenological studies (Creswell, 2013). Therefore, this research assumes, that by following phenomenological research best practices, that research participants' feedback is representative of similar populations in Ontario.

From a methodological standpoint, it was assumed that research participants participated in interviews without ulterior motive. As small business owners, research participants could benefit from government incentives to help improve

program enrollment and thus increase revenues. With the cancellation of the CFTC, and having the interviews conducted by a researcher unaffiliated with any government agency, it was assumed that research participant responses were genuine reflections of their observations and experiences during the CFTC lifecycle.

Limitations

The research was conducted by a single researcher, creating the potential for bias. The researcher kept reflexive and reflective journals to bracket their experiences and perceptions during the study. In addition, the research was limited to a single population of a limited number of research participants. Research participants were small business owners that provide martial arts training. Although the approach creates a homogenous sample group, it does not capture the multitude of other fitness organizations in other sports that operated throughout the CFTC lifecycle. As a result, the applicability of these findings to more diverse populations remains uncertain.

Finally, due to limited data availability as outlined in Chapter 2, the research was unable to utilize mixed methods or quantitative research methods to further analyze the impact of the CFTC in Ontario. As data sharing capabilities grow within the Ontario health system, additional research opportunities will become available to those interested in further exploring CFTC efficacy.

Suggested Future Research

As pointed out in the research limitations, there is a significant opportunity to scale the research more broadly to capture the insights of fitness service providers. This could take the form of approaching small businesses providing training and

instruction such as gymnastics, additional martial arts, swimming, tennis and performance programs that support various sports. However, there is also additional opportunities to expand research to sports related leagues, community centers and gymnasiums. Because fitness service providers serve as aggregation points for the community they serve, engaging with the provider level community more broadly could provide additional insights to CFTC adoption.

Regarding, investigating quantitative measures in future research, as primary health data sharing becomes more readily available, and data sets become more robust in public health, future research could benefit from gaining access to such data to better understand whether the CFTC can be correlated to obesity rates amongst children. As outlined in Chapter 2, changes to regional activity levels amongst youth differed greatly from the national averages. When looking at data, future research could look at data from the various regions to understand the relationship between adoption and impact.

Finally, as society emerges from the COVID-19 pandemic, administrations are looking at strategies to increase activity levels to combat sedentary habits. Newfoundland & Labrador recently established a fitness tax credit that shared objectives with the CFTC. The Physical Activity Tax Credit provides a refundable tax credit up to \$2,000 CAD per family. This credit is an incentive for families as they look to access sport and recreational activities. It also holds the added benefit of supporting the local health and wellness industry (Province of Newfoundland & Labrador, 2023). This provides new opportunities to study the impact of incentive-based strategies to improve activity levels amongst children and youth.

Conclusion

This study explored the experiences of small business owners providing fitness programming for children and youth in Southern Ontario during the CFTC lifecycle. As points of aggregation, the research selected the population to gain insights about multiple household utilization of the CFTC. This is because the research participants had a one-to-many relationship with households in the community they served. It was not uncommon for many research participants to have hundreds of clients. The research compared participant feedback against the Department of Finance report that labelled the CFTC as ineffective and inequitable, noting that national activity rates were relatively unchanged during the CFTC lifecycle. Looking at the data through a regional lens, the research found that activity levels in urban areas saw much more fluctuation than at the national level. The research looked to participant interviews to provide additional insights into the efficacy of the CFTC from a lens not previously engaged.

The research found that research participants had diverse experiences creating a mixed response to the central research question. Some participants were consistent with the Department of Finance findings, that the benefit was relatively small and as a result did not heavily influence enrollment. Participants that provided this feedback mentioned that their client demographics tended to be from a higher income demographic. However, there were participants that noted increases in participation, especially of previously under-represented groups, specifically young females. One participant experienced the highest levels of revenue during the period of the CFTC. These experiences contradict the Department of Finance report. In addition, the majority of participants had yet to return to pre-pandemic levels of

enrollment. Because of the timing of the CFTC cancellation and the COVID-19 pandemic, it is difficult to attribute the decreased levels of enrollment to either factor. Of note, however, was that a group that was consistently lagging in enrollment numbers were younger children, calling some research participants to cancel classes and in some cases close locations.

Finally, research participants noted that new students were showing decreased fitness and coordination levels as compared to previous pre-pandemic cohorts. Although this was attributed to the COVID-19 by research participants, attempts to validate these observations fell outside the scope of this research. However, research participants did express concern and a sense of urgency that an intervention to correct is needed. Research participants noted that interventions did not necessarily need to follow an incentive-based model such as the CFTC, although all research participants were in favor of continuing the program in some capacity. Research participants noted that, to achieve the broader goal of increasing activity levels amongst children and youth, it need not be a singular solution, but a collection of complimentary strategies that serve different demographic needs. This feedback was consistent with recommendations from the Institute of Medicine of the National Academies (Parker et al., 2011).

In conclusion, based on the feedback from research participants, the CFTC was not as ineffective and inequitable as depicted in the Department of Finance report (2017). With a more robust design and implementation strategy, there could be an opportunity to utilize strategies such as the CFTC, in conjunction with additional interventions to improve activity levels amongst children and youth to reduce childhood obesity as a preventative measure to reduce the strain of chronic

disease on the Ontario health system.

Further research involving a more varied sample is necessary to enhance the external validity of the research population's recommendations. Exploring the phenomenon across different contexts and groups will help to provide a more comprehensive understanding to inform future strategy.

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Appendix A: IRB Exemption Report



***Institutional Review Board (IRB)
For the Protection of Human Research Participants***

PROTOCOL EXEMPTION REPORT

Protocol Number: 04376-2023

Responsible Researcher(s): Aaron Blair

Supervising Faculty: Dr. William T. Watson

Project Title: *Revisiting the Child Fitness Tax Credit Efficacy in Ontario:*

A Qualitative Program Review.

INSTITUTIONAL REVIEW BOARD DETERMINATION:

This research protocol is **exempt** from Institutional Review Board (IRB) oversight under 45 CFR 46.101(b) of the federal regulations, **category 2**. If the nature of the research changes such that exemption criteria no longer apply, please consult with the IRB Administrator (irb@valdosta.edu) before continuing your research study.

ADDITIONAL COMMENTS:

- *Exempt guidelines **permit** recording interviews for the purpose of creating an accurate transcript. Recordings must be **deleted immediately** upon creation of the transcript. Exempt guidelines **prohibit** the collection, storage, and/or sharing of recordings.*
- *The research consent statement must be read aloud to participants at the start of each interview session, and documented in the final transcript.*
- *Upon completion of the research study, all collected data (e.g. transcripts, data set, name/email lists, etc.) must be securely maintained and accessible only by the researcher(s) for a minimum of 3 years. At the end of the required time, collected data must be permanently destroyed.*

If this box is checked, please submit any documents you revise to the IRB Administrator at irb@valdosta.edu to ensure an updated record of your exemption.

Elizabeth Ann Olphie *01.09.2023*
Elizabeth Ann Olphie, IRB Administrator

*Thank you for submitting an IRB application.
Please direct questions to irb@valdosta.edu or 229-253-2947.*

Appendix B: IRB Interview Statement

You are being asked to take part in an interview as part of a research study entitled **Revisiting the CFTC Efficacy in Ontario**, which is being conducted by **Aaron Blair**, a **Doctor of Public Administration student** at Valdosta State University. The purpose of the study is to **engage business owners, such as yourself, who operated an independent business, offering child and youth fitness programming, before, during and after the CFTC program**. You will receive no direct benefits from participating in this research study. However, your responses may help us learn more about **the impact that the CFTC had on increasing participation in organized fitness activities from the lens of a key stakeholder that was not engaged in the program evaluation process**. There are no foreseeable risks involved in participating in this study other than those encountered in day-to-day life. Participation should take approximately **45 mins – 1 hour**. The interview will be audio recorded to capture your concerns, opinions, and ideas. Once the interview recording has been transcribed, the recording will be deleted from recording devices. This research study and your participation will be kept confidential. No one, including the researcher, will associate your responses with your identity. Your participation is voluntary. You may choose not to participate, to stop responding, or to skip questions you do not want to answer. You must be at least 18 years of age to participate in this study. Your participation in the interview serves as your voluntary agreement to participate in this research project and your certification that you are 18 years of age or older.

Questions regarding the purpose or procedures of the research should be directed to

Aaron Blair at aablair@valdosta.edu. This study has been exempted from Institutional Review Board (IRB) review under Federal regulations. The IRB, a university committee established by Federal law, protects the rights and welfare of research participants. If you have concerns or questions about your rights as a research participant, you may contact the IRB Administrator at 229-253-2947 or irb@valdosta.edu.