

# **NatCen**

**Social Research** that works for society

# **Sharing Economy Research**

## **Technical appendices**

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**HMRC report 454**

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# 1 Introduction

This report describes the research methods used in the Sharing Economy Research. The research was commissioned by HM Revenue and Customs and carried out by NatCen. It supplements a separately published main report, which reports the findings from the research.<sup>1</sup>

## 1.1 Research aims

The research had two key aims:

- To understand the extent and size of the Sharing Economy, both in terms of income generated by, and the number and characteristics of ‘providers’, those who participate for profit;
- To understand the knowledge, attitude, and decision-making processes of providers in relation to taxation of income generated through the Sharing Economy

## 1.2 Research design

This research used a mixed method design in order to meet these aims, combining quantitative and qualitative techniques.

The quantitative element used three complementary panel surveys to provide an up-to-date estimate of the size of the Sharing Economy, who it is that participates in this economy, the income generated from Sharing Economy activities and the proportion of Sharing Economy income reported to HMRC. The NatCen Panel was used to measure the prevalence of Sharing Economy providers amongst the general population. Two additional surveys were conducted with YouGov panellists. The first of these used the YouGov Omnibus to gauge the size of the Sharing Economy and understand the characteristics of providers. The second was based on a bespoke sample of providers, identified using a pre-screener question (included on the YouGov Oracle survey) which answered further, more in-depth questions on tax behaviours and attitudes.

The qualitative element of the research involved 30 in-depth telephone interviews with providers who derive an income through the Sharing Economy. Interviews were used to understand the characteristics of providers and influences on tax reporting decisions and behaviours, providers’ awareness and views of HMRC services and the effects of tax treatment on decisions to participate in the Sharing Economy as a provider. A purposive sampling strategy was used to ensure appropriate depth and diversity of the interview sample.

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<sup>1</sup> All reports can be found on the gov.uk website at [https://www.gov.uk/government/publications?keywords=&publication\\_filter\\_option=research-and-analysis&topics%5B%5D=all&departments%5B%5D=hm-revenue-customs&official\\_document\\_status=all&world\\_locations%5B%5D=all&from\\_date=&to\\_date=](https://www.gov.uk/government/publications?keywords=&publication_filter_option=research-and-analysis&topics%5B%5D=all&departments%5B%5D=hm-revenue-customs&official_document_status=all&world_locations%5B%5D=all&from_date=&to_date=)

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## 2 Quantitative technical report

### 2.1 Use of three complementary surveys

The quantitative component used three complementary surveys, which took place in November and December 2016.

#### 2.1.1 NatCen Panel

The first of these surveys was the NatCen Panel, a representative sample of 2,373 respondents. The NatCen Panel is based on a random probability sample of respondents in Great Britain (GB) which does not include Northern Ireland. Panel members were recruited through the British Social Attitudes (BSA) survey in 2015 and 2016 whose participants were selected at random. It interviews those aged 18 and over across Britain (south of the Caledonian canal). The BSA is a high-quality, random probability face-to-face survey: this means that households and individuals are selected at random, and then considerable effort is expended by field interviewers to achieve an interview, including visiting the selected addresses multiple times. Unlike most online panels, the NatCen Panel is not based on an opt-in approach which means it is a better reflection of the population. Those interviewed as part of the BSA were asked to join the Panel at the end of the BSA interview. Panel members are first invited to participate online, and those who have not taken part are then contacted by telephone. In this way, the Panel is also inclusive of groups who typically suffer from digital exclusion.

The NatCen Panel was used to estimate the prevalence of Sharing Economy providers in the general population. While the Panel provides the best possible indication to date of the scale of the Sharing Economy, the small numbers involved present limitations in:

- Achieving a reliable estimate of the size of the Sharing Economy in monetary terms
- Understanding demographic characteristics, and
- Examining tax-related behaviours of Sharing Economy providers.

#### 2.1.2 YouGov Omnibus

Two further surveys were therefore used, both of which were online YouGov surveys. The first was the YouGov Omnibus survey which is weighted to be nationally representative of the population, taking into account a host of demographics. This survey was administered to over 11,354 YouGov Panellists. Of these 1,823 Sharing Economy Providers responded.

#### 2.1.3 YouGov Provider survey

The second was a bespoke YouGov survey of 2,509 Sharing Economy providers. The provider survey was sent out to individuals who are part of the YouGov Plc UK panel of 800,000+ individuals, who have agreed to take part in online surveys. Individuals were pre-screened using the YouGov Oracle and were invited to participate in the main study i.e. the provider survey.

Participants in the YouGov Omnibus and Provider surveys were recruited through YouGov's online panels. Participants opt in to become members of the panel and to take part in online surveys. The participants are rewarded through a point-based

system where they earn points for taking part in online surveys which can then be converted into monetary rewards or vouchers.

## 2.2 Questionnaire development

The survey questions were developed by NatCen in collaboration with HMRC.

The prevalence estimate was based on one question added to the NatCen Panel (Please see Chapter 4). In addition:

The Omnibus survey consisted of six questions which gathered some basic information about providers including the level of income they draw from their Sharing Economy activities. In addition to asking the basic questions included in the Omnibus survey, the provider survey consisted of a larger number of questions aimed at capturing more detail about the providers and their involvement in Sharing Economy including their tax reporting behaviour in relation to their Sharing Economy income. It was only administered to those who were identified as providers in the Sharing Economy.

Once the draft questionnaires for YouGov surveys were finalised, a panel consisting of HMRC stakeholders, NatCen's questionnaire development team and the research team reviewed them at the start of November 2016. Based on this review, final adjustments were made to the questionnaire.

Cognitive testing of the questions developed for the YouGov surveys was carried out in November 2016 to ensure the questions were understandable to the target audience. The testing was done through telephone interviews with 10 individuals identified as providers within the Sharing Economy. Interview participants were selected according to the quotas outlined below.

Sample structure for cognitive interviews			
Characteristic	Detail	Quota	Achieved
Gender	Male	At least 4	4
	Female	At least 4	5
Age group	18-29	At least 1	3
	30-49	At least 1	4
	50+	At least 1	1
Online provider in the past 12 month of...	Provided transport or rented out their vehicle	2	2
	Sold crafts online	2	2
	Rented out a place for a short-term stay	2	2
	Performed short-term jobs	2	2
	Offered delivery services	2	0
Sharing Economy income type	Primary	At least 2	1
	Secondary	At least 2	7
	Varies	At least 1	1

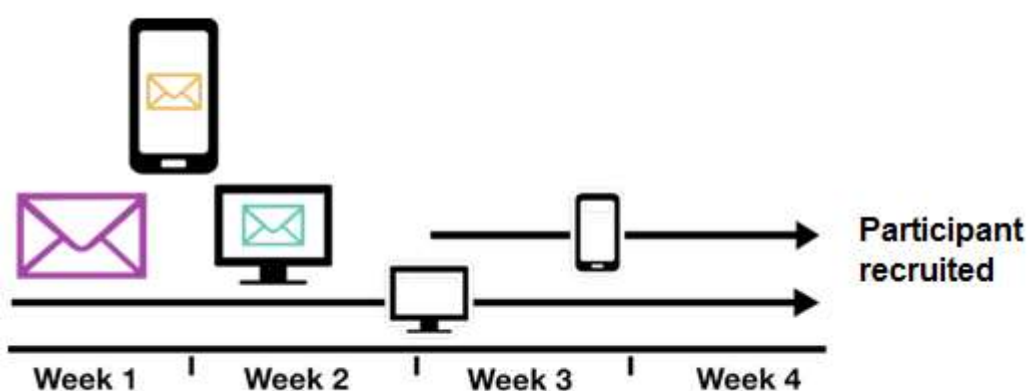
Further revisions were made to the questionnaires based on the findings from the cognitive interviews.

## 2.3 Survey fieldwork

### 2.3.1 NatCen Panel

The fieldwork approach for the panel survey employed a sequential mixed mode design. Panel members were first invited to participate in the research online (using multiple points of contact by post, email and text) before being contacted by telephone (using the number/s given by the respondent; landline, mobile or both) if they had not yet completed the interview after two weeks (and if telephone numbers were available). In this way it was possible to access those who do not have regular access to the internet or, for instance, who may have literacy or language barriers. A £5 love to shop gift card was sent as a 'thank you' to those who participated.

Figure 2:1 Fieldwork design



The fieldwork period lasted for one month. This was to ensure that repeated attempts could be made to contact the selected individuals to secure their participation. Web fieldwork ran from 17th November to 18th December, and telephone fieldwork ran from 1st December to 18th December 2016.



The table below summarises the response to the NatCen Panel.

Summary of NatCen Panel and BSA response	
<b>Response to the NatCen Panel survey</b>	
Issued	3,953
Total complete interviews	2,373
Web interviews	1,855 (78%)
Telephone interviews	518 (21%)
Survey response rate	60%

## 2.3.2 YouGov surveys

The YouGov Omnibus fieldwork took place between 5th and 12th December 2016.

The YouGov Provider survey fieldwork took place from 5th until 20th December 2016.

An email was sent out to panellists selected at random from the base sample of pre-screened providers, inviting them to take part in the Provider survey and providing a link to this survey. Clicking this link took them to a webpage giving an overview of the survey. There is no further data available on how many invites were sent to the panel members to reach the desired number of interviews, and information on response rates cannot be provided. .

## 2.4 Weighting

### 2.4.1 NatCen Panel

Non-response for NatCen's probability panel surveys can occur at three stages: non-response at the survey used for recruitment (the British Social Attitudes survey), refusal to join the panel at the end of that interview and non-response in the survey of panel members itself. A weight is computed to account for non-response at each of these three stages. The final weight (Nov16\_Weight) is the product of these three weights. A three-stage system is used because the variables underlying non-response could be different at each stage. With this system it is also possible to maximise the use of all the information available from the British Social Attitudes Survey (BSA). The three weights are as follows:

- **BSA survey weight:** the panel members were recruited from the BSA 2015 and BSA 2016. Firstly, the BSA weights account for unequal chances of selection in the BSA sampling. Secondly, a non-response model is used to produce a non-response weight. This weight adjusts for non-response at the BSA survey using: region, type of dwelling, whether there were entry barriers to the selected address, the relative condition of the immediate local area, the relative condition of the address, the percentage of owner occupied properties in quintiles and population density. Finally, the BSA 2015 and BSA 2016 weights make the sample of BSA respondents representative of the general British population in terms of gender, age and Government Office Region (GOR)<sup>2</sup>.

<sup>2</sup> More details on the BSA weight can be found at <http://bsa.natcen.ac.uk/latest-report/british-social-attitudes-33/technical-details.aspx>

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- **Panel weight:** this weight accounts for non-response at the panel recruitment stage where some people interviewed as part of the BSA survey chose not to join the panel. A logistic regression model has been used to derive the probability of response of each panel member; the panel weight is computed as the inverse of the probabilities of response. This weight adjusts the panel for non-response using the following variables: age and sex groups, GOR, BSA year, household type, household income, education level, internet access, ethnicity, tenure, social class group, presence of a longstanding illness, whether receives state benefits or tax credits, economic activity, political party identification, and interest in politics<sup>3</sup>. The resulting panel weight has been multiplied by the BSA 2015 and 2016 weights, so the panel is representative of the population.
  - **Survey weight:** this weight is to adjust the bias caused by non-response to this particular panel survey. A logistic regression model has been used to compute the probabilities of response of each participant. The panel survey weight is equal to the inverse of the probabilities of response. The initial set of predictors used to build the model was the same as for the panel weight; and at this wave the final set of variables used was also the same. The final survey weight is the result of multiplying the survey weight by the compounded panel weight.

## 2.4.2 YouGov surveys

The Omnibus was weighted to be nationally representative of the GB population, taking into account a whole host of demographics about the population.

The profile of providers from the Provider Survey was compared with providers from the Omnibus survey, assuming the latter one constitutes a representative sample of providers. The differences may be due to dissimilar recruitment methods as well as varying response rates across different groups of providers. In order to make the sample similar to the Omnibus provider profile a calibration weighting was applied – a method that allows the adjustment of a survey profile to known population totals for the auxiliary variables available. The profile of providers was adjusted using the following variables: age and sex groups, broad regions, whether respondent has a degree/higher education or not, social grade, house tenure, urbanicity, working status.

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<sup>3</sup> The characteristics that are likely to change with time for an individual and whose distribution differed between 2015 and 2016 BSA sample have been entered into the model in interaction with BSA year.

## 3 Qualitative technical report

### 3.1 Sampling

To qualify for the research, participants had to be ‘active’ providers of the Sharing Economy. This was defined as individuals (not companies) who in the last 12 months had shared, sold and / or rented resources, time or skills online, through digital platforms and apps, in order to make money in the categories listed in the table below.

A total of 30 providers were recruited to the sample. The table below shows the primary sampling criteria, quotas for each and achieved number of interviews within each category of characteristics.

Criteria	Characteristics	Quotas	Achieved
Sharing Economy sector / activity	Provided transport	Min 3	5
	Rented vehicle	Min 3	2
	Shared crafts	Min 3	5
	Shared accommodation / space	Min 3	5
	Shared tasks / labour	Min 3	6
	Shared delivery	Min 3	3
	Shared finance	Min 3	4
Type of income provided through Sharing Economy	Primary	Min 10	11
	Secondary	Min 10	13
	Variable	Min 5	6
Annual income generated through Sharing Economy	<£1,000	Min 5	6
	£1,001 - £7,500	Min 5	12
	£7,500 - £11,000	Min 5	7
	>£11,001	Min 5	5
Tax reporting behaviour	Past experience of reporting Sharing Economy income to HMRC	Min 10	14
	No past experience of reporting Sharing Economy income to HMRC	Min 10	16

Additional characteristics that were monitored included:

- Length of time providing services
- Frequency of providing services
- Whether Sharing Economy income is primary or secondary
- Employment status (in relation to Sharing Economy activity)
- Income (total)
- Occupation
- Age
- Gender, and
- Geographic location.

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These secondary criteria were collected in a screening exercise and monitored as recruitment to the sample progresses.

## 3.2 Recruitment

Participants were recruited through the NatCen Panel and by posting adverts on Facebook.

### 3.2.1 NatCen panel

The first approach to recruit interview participants was the NatCen Panel survey, which was used to estimate the size of the Sharing Economy provider population. Permission was sought from those identifying themselves as providers to re-contact them about participating in an in-depth interview. Details of respondents agreeing to be re-contacted were passed to the Sharing Economy research team on a rolling basis to enable contact to be made as soon as possible. They first received an email with a link to dedicated 'taking part' webpages on the NatCen website, which provided more details about the research. As above, follow up phone calls were then made by the research team to explain the study; screen for eligibility; and to arrange a suitable time and date for the interview. A total of 99 people opted in in this way.

### 3.2.2 Facebook adverts

Facebook advertising was also used to generate opt-ins for the in-depth interviews. The detailed information held about users means it is possible to use a targeted advertising approach to direct adverts to potentially eligible people. Bespoke adverts appeared in Facebook users' newsfeeds. The adverts featured a link that took people to dedicated pages on the NatCen website on which they could read more about the research and register their interest in participating. A total of 59 people opted in in this way. Follow up phone calls were then made by the research team to explain the study; screen for eligibility; and to arrange a suitable time and date for the interview.

### 3.2.3 Screening

Those who had expressed interest in taking part were contacted by a NatCen researcher to explain the research in more detail and to screen for eligibility. If the participant was deemed eligible and still interested in taking part, researchers booked a suitable time for the interview. A total of 16 were screened out at this point.

## 3.3 Data collection

In-depth telephone interviews were conducted with providers in November and December 2016. These interviews ranged from 38 to 79 minutes in duration. A topic guide was designed by NatCen in conjunction with HMRC and can be found in section 7. Interviews explored contextual information about participants and their Sharing Economy activity; motivations and experiences of becoming a Sharing Economy provider; details of Sharing Economy income, employment and tax-related behaviour; views of information provided by HMRC and suggestions for improvement and support to meet Sharing Economy tax obligations. Each participant received a £50 cheque from NatCen as a token of thanks for their time and contribution.

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## 3.4 Analysis

All interviews were digitally recorded with participants' permission and later transcribed verbatim. Interview transcripts were analysed using 'Framework', a method developed by the Qualitative Research Unit at NatCen. The first stage of analysis involves familiarisation with the transcribed data and identification of emerging issues to inform the development of a thematic framework.

This is a series of thematic matrices or charts, each chart representing one key theme. The column headings on each theme chart relate to key sub-topics, and the rows relate to individual respondents. Data from each case is then summarised in the relevant cell. The context of the information is retained and the page of the transcript from which it comes is noted, so that it is possible to return to a transcript to explore a point in more detail or extract text for verbatim quotation.

This approach ensures that the analysis is comprehensive and consistent and that links with the verbatim data are retained. Organising the data in this way enables the views, circumstances and experiences of all participants to be explored within an analytical framework that is both grounded in, and driven by, their own accounts. The thematic charts allow for the full range of views and experiences to be compared and contrasted both across and within cases, and for patterns and themes to be identified and explored.

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## 4 NatCen Panel questionnaire

### SharEco {ASK ALL}

We are interested in finding out how people share, sell and / or rent resources, time or skills online, through digital platforms and apps, in order to make money. This might include accommodation, labour, crafts, vehicles or crowdfunding. The goods and services might be something they have created themselves or something they own, which may be underused or not used at all. We're interested in individuals, rather than established businesses.

In the past 12 months, have you made money by doing any of the following through a digital platform or app:

{WEB: "Please select all that apply."}

INTERVIEWER: READ OUT EACH STATEMENT AND SELECT ALL THAT APPLY

1. Providing transport using my vehicle (e.g. via Uber, BlaBlaCar, etc.)
2. Renting out my vehicle (e.g. via EasyCar, etc.)
3. Selling crafts that I have made (e.g. via Etsy, etc.)
4. Selling goods that I didn't need anymore (e.g. via Ebay, Gumtree, Streetwise, etc.)
5. Selling goods that I have bought to resell (e.g. via Ebay, Gumtree, Streetwise, etc.)
6. Renting out a place (my home or another property I own) for a short-term stay (e.g. via AirBnB, OneFineStay, etc.).
7. Performing short-term jobs (e.g. via TaskRabbit, Hassle, PeoplePerHour, etc.)
8. Offering delivery services (e.g. via Deliveroo, UberEATS, HonestBrew, etc.)
9. Receiving interest or dividends from money I lent or invested in someone else's business or idea (e.g. via Seedrs, FundingCircle, etc.)
10. Other (Please describe the service and platform used):
11. None of these [EXCLUSIVE]

VARLAB: Sharing economy activities done

### EcoRecon {IF SharEco ANY 1-9}

We are carrying out some interviews to explore these themes in more detail. We would like to know if you would be happy to be re-contacted in relation to a further interview. If you agree to this, another NatCen research team will get in touch with you to discuss the interview. If you are selected and take part in a further interview, you would receive £50 as a thank-you for taking part.

Are you happy to be contacted for an interview?

1. Yes, I'm happy to be contacted for an interview
2. No, I would prefer not to be contacted for an interview on this subject

VARLAB: Consent to follow-up

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## 5 YouGov Omnibus questionnaire

[Ask all respondents surveyed]

### **Screener / Q2**

For the following question, please think about times that you have used a digital platform or app (e.g. website, mobile phone application etc.) to earn money...

Which, if any, of the following have you personally made money through doing on a digital platform or app in the last 12 months (i.e. since December 2015)? (Please select all that apply)

1. Provided transport using my vehicle (e.g. via Uber, BlaBlaCar, etc.)
2. Rented out my vehicle (e.g. via EasyCar, etc.)
3. Sold crafts that I have made (e.g. via Etsy etc)
4. Sold goods that I have bought specifically to resell (e.g., via Ebay, Gumtree, Streetwise etc.)
5. Rented out a place (my home or another property I own) for a short-term stay (e.g. via AirBnB, OneFineStay etc.)
6. Performed short-term jobs (e.g. via TaskRabbit, Hassle, PeoplePerHour etc.)
7. Offered delivery services (e.g. via Deliveroo, UberEATS, HonestBrew etc.)
8. Received interest or dividends from money I lent or invested in someone else's business or idea (e.g. via Seedrs, FundingCircle etc.)
9. Other
10. Don't know/ can't recall
11. Not Applicable - I have not made money through doing anything on a digital platform or app in the last 12 months

[Ask if Screener=1 to 9]

### **InvLength / Q3**

For the following question, if you have made money from more than one digital platform or app in the last 12 months, please think about the one you FIRST used (i.e. even if that was longer than 12 months ago).

How long ago did you FIRST start making money from providing goods and/ or services on digital platforms or apps? (Please select the option that best applies)

1. Less than 1 year ago
2. Between 1 and 3 years ago
3. More than 3 years ago
4. Don't know/ can't recall

[Ask if Screener=1 to 9]

### **InvFreq / Q4**

For the following question, if you have made money from more than one digital platform or app in the last 12 months, please think about the one you use MOST frequently.

On average, how often, do you provide goods and/ or services on digital platforms or apps (Please select the option that BEST applies)

1. Once a day or more
2. Once a week
3. Once a month
4. Once every 3 months

5. Once every 6 months
6. Once a year
7. Less often than once a year
8. I have only done this as a "one-off"
9. Don't know/ can't recall

[Ask if Screener=1 to 9]

**ActIncTot / Q6**

For the following question, if you have made money from more than one good and/ or service in the last 12 months, please think about the TOTAL you have made from all of these combined.

How much money, in TOTAL, have you made from providing goods and/ or services on digital platforms or apps in the last 12 months? (Please select the option that comes closest to the amount you made before any deductions i.e. costs, tax, etc. If you are unsure, please provide your best estimate.)

1. Less than £250
2. At least £250 but less than £500
3. At least £500 but less than £1,000
4. At least £1,000 but less than £2,000
5. At least £2,000 but less than £5,000
6. At least £5,000 but less than £11,000
7. At least £11,000 but less than £20,000
8. At least £20,000 but less than £30,000
9. At least £30,000 but less than £50,000
10. At least £50,000 but less than £83,000
11. More than £83,000
12. Don't know/ can't recall
13. Prefer not to say

[Ask if Screener=1 to 9]

**EmpStat / Q10**

For the following question, if you provide more than one good and/ or service on digital platforms or apps, please think about the one you use most frequently.

Thinking about yourself ONLY in relation to the goods and/ or services you offer through digital platforms or apps...

Which ONE, if any, of the following BEST describes how you consider yourself? (Please select the option that BEST applies. If your answer does not show in the list, please type it in the "Other" box)

1. I am an employee
2. I am self-employed
3. I am a company owner
4. This is just a way of making some extra money
5. Other (open [q9\_open])
6. Don't know

[Ask if Screener=1 to 9]

**MainInc / Q11**



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Thinking about the TOTAL amount of money you made from all the goods and/ or services you provided through digital platforms or apps in the last 12 months (i.e. since December 2015)...

Was this your LARGEST source of income during this time?

1. Yes, it was
2. No, it wasn't
3. Don't know

## Demographic questions

(Panel members asked these separately)

Gross PERSONAL income is an individual's total income received from all sources, including wages, salaries, or rents and before tax deductions...What is your gross personal income?

1. under £5,000 per year
2. £5,000 to £9,999 per year
3. £10,000 to £14,999 per year
4. £15,000 to £19,999 per year
5. £20,000 to £24,999 per year
6. £25,000 to £29,999 per year
7. £30,000 to £34,999 per year
8. £35,000 to £39,999 per year
9. £40,000 to £44,999 per year
10. £45,000 to £49,999 per year
11. £50,000 to £59,999 per year
12. £60,000 to £69,999 per year
13. £70,000 to £99,999 per year
14. £100,000 and over
15. Don't know
16. Prefer not to answer

Gross HOUSEHOLD income is the combined income of all those earners in a household from all sources, including wages, salaries, or rents and before tax deductions. What is your gross household income?

1. under £5,000 per year
2. £5,000 to £9,999 per year
3. £10,000 to £14,999 per year
4. £15,000 to £19,999 per year
5. £20,000 to £24,999 per year
6. £25,000 to £29,999 per year
7. £30,000 to £34,999 per year
8. £35,000 to £39,999 per year
9. £40,000 to £44,999 per year
10. £45,000 to £49,999 per year
11. £50,000 to £59,999 per year
12. £60,000 to £69,999 per year
13. £70,000 to £99,999 per year
14. £100,000 to £149,999 per year
15. £150,000 and over
16. Don't know

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17. Prefer not to answer

Do you own or rent the home in which you live?

1. Own – outright
2. Own – with a mortgage
3. Own (part-own) – through shared ownership scheme (i.e. pay part mortgage, part rent)
4. Rent – from a private landlord
5. Rent – from my local authority
6. Rent – from a housing association
7. Neither – I live with my parents, family or friends but pay some rent to them
8. Neither – I live rent-free with my parents, family or friends
9. Other

What kind of organisation do you work for?

1. Private sector – profit-seeking (e.g. public limited company, partnership)
2. Public sector – government owned or funded (e.g. civil service, local government, NHS, university)
3. Third sector – non-profit, non-governmental (e.g. charity, social enterprise)
4. Don't know
5. Not applicable

What is the highest educational or work-related qualification you have?

1. No formal qualifications
2. Youth training certificate/skillseekers
3. Recognised trade apprenticeship completed
4. Clerical and commercial
5. City & Guilds certificate
6. City & Guilds certificate - advanced
7. ONC
8. CSE grades 2-5
9. CSE grade 1, GCE O level, GCSE, School Certificate
10. Scottish Ordinary/ Lower Certificate
11. GCE A level or Higher Certificate
12. Scottish Higher Certificate
13. Nursing qualification (e.g. SEN, SRN, SCM, RGN)
14. Teaching qualification (not degree)
15. University diploma
16. University or CNA first degree (e.g. BA, B.Sc, B.Ed)
17. University or CNA higher degree (e.g. M.Sc, Ph.D)
18. Other technical, professional or higher qualification
19. Don't know
20. Prefer not to say
21. Skipped
22. Not Asked

Are you male or female?

1. Male
2. Female

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Which area of the UK do you live in?

1. North East
2. North West
3. Yorkshire and the Humber
4. East Midlands
5. West Midlands
6. East of England
7. London
8. South East
9. South West
10. Wales
11. Scotland
12. Non UK & Invalid

Which of these applies to you?

1. Working full time (30 or more hours per week)
2. Working part time (8-29 hours a week)
3. Working part time (Less than 8 hours a week)
4. Full time student
5. Retired
6. Unemployed
7. Not working
8. Other

Which, if any, of these social media websites do you use? (Please tick all that apply. By "use", we mean you are registered with the site and you log into it, on average, at least once a month or more)

1. Facebook
2. LinkedIn
3. Google+
4. Twitter
5. Myspace
6. None of these

Marital status

1. Married
2. Living as married
3. Separated (after being married)
4. Divorced
5. Widowed
6. Never married
7. Civil Partnership

Children in the household

1. 0
2. 1
3. 2
4. 3
5. 4

- 
6. 5
  7. 6 or more

Social grade

1. ABC1
2. C2DE

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## 6 YouGov Provider questionnaire

[Ask all respondents surveyed]

### **Screener / Q2**

For the following question, please think about times that you have used a digital platform or app (e.g. website, mobile phone application etc.) to earn money...

Which, if any, of the following have you personally made money through doing on a digital platform or app in the last 12 months (i.e. since December 2015)? (Please select all that apply)

1. Provided transport using my vehicle (e.g. via Uber, BlaBlaCar, etc.)
2. Rented out my vehicle (e.g. via EasyCar, etc.)
3. Sold crafts that I have made (e.g. via Etsy etc)
4. Sold goods that I have bought specifically to resell (e.g., via Ebay, Gumtree, Streetwise etc.)
5. Rented out a place (my home or another property I own) for a short-term stay (e.g. via AirBnB, OneFineStay etc.)
6. Performed short-term jobs (e.g. via TaskRabbit, Hassle, PeoplePerHour etc.)
7. Offered delivery services (e.g. via Deliveroo, UberEATS, HonestBrew etc.)
8. Received interest or dividends from money I lent or invested in someone else's business or idea (e.g. via Seedrs, FundingCircle etc.)
9. Other
10. Don't know/ can't recall
11. Not applicable - I have not made money through doing anything on a digital platform or app in the last 12 months

[Ask if Screener=1 to 9]

### **InvLength / Q3**

For the following question, if you have made money from more than one digital platform or app in the last 12 months, please think about the one you FIRST used (i.e. even if that was longer than 12 months ago).

How long ago did you FIRST start making money from providing goods and/ or services on digital platforms or apps? (Please select the option that best applies)

1. Less than 1 year ago
2. Between 1 and 3 years ago
3. More than 3 years ago
4. Don't know/ can't recall

[Ask if Screener=1 to 9]

### **InvFreq / Q4**

For the following question, if you have made money from more than one digital platform or app in the last 12 months, please think about the one you use MOST frequently.

On average, how often, do you provide goods and/ or services on digital platforms or apps (Please select the option that BEST applies)

1. Once a day or more
2. Once a week

3. Once a month
4. Once every 3 months
5. Once every 6 months
6. Once a year
7. Less often than once a year
8. I have only done this as a "one-off"
9. Don't know/ can't recall

[Ask if Screener=1 to 9]

**MultPlat / Q5**

For the following question, please think about any occasions you have offered the SAME good and/ or service on MORE THAN ONE digital platform or app. For example, if you offered to rent the same room on both AirBnB and Vrumi.

Thinking about the last 12 months (i.e. since December 2015)...

How often, if at all, did you offer the same good and/ or service on more than one digital platform or app?

1. I always did this (i.e. every time I offered a good and/ or service on a digital platform or app)
2. I often did this
3. I sometimes did this
4. I rarely did this
5. I never did this (i.e. I only offered the same goods and/ or services on ONE digital platform or app)
6. Don't know

[Ask if Screener=1 to 9]

**ActIncTot / Q6**

For the following question, if you have made money from more than one good and/ or service in the last 12 months, please think about the TOTAL you have made from all of these combined.

How much money, in TOTAL, have you made from providing goods and/ or services on digital platforms or apps in the last 12 months? (Please select the option that comes closest to the amount you made before any deductions i.e. costs, tax, etc. If you are unsure, please provide your best estimate.)

1. Less than £250
2. At least £250 but less than £500
3. At least £500 but less than £1,000
4. At least £1,000 but less than £2,000
5. At least £2,000 but less than £5,000
6. At least £5,000 but less than £11,000
7. At least £11,000 but less than £20,000
8. At least £20,000 but less than £30,000
9. At least £30,000 but less than £50,000
10. At least £50,000 but less than £83,000
11. More than £83,000
12. Don't know/ can't recall
13. Prefer not to say

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[Ask if selected more than one activity in Screener]

**MainAct / Q7**

You mentioned previously that you earned money providing more than one good and/ or service through digital platforms or apps.

Which ONE, of the following did you make the MOST money from in the last 12 months (i.e. since December 2015)?

1. Provided transport using my vehicle (e.g. via Uber, BlaBlaCar, etc.)
2. Rented out my vehicle (e.g. via EasyCar, etc.)
3. Sold crafts that I have made (e.g. via Etsy etc)
4. Sold goods that I have bought specifically to resell (e.g. via Ebay, Gumtree, Streetwise etc.)
5. Rented out a place (my home or another property I own) for a short-term stay (e.g. via AirBnB, OneFineStay etc.)
6. Performed short-term jobs (e.g. via TaskRabbit, Hassle, PeoplePerHour etc.)
7. Offered delivery services (e.g. via Deliveroo, UberEATS, HonestBrew etc.)
8. Received interest or dividends from money I lent or invested in someone else's business or idea (e.g. via Seedrs, FundingCircle etc.)
9. Don't know

[Ask if selected more than one activity in Screener]

**MainActInc / Q8**

You previously mentioned that you made the MOST money from \$supplier in the last 12 months (i.e. since December 2015)...

How much money, in TOTAL, have you made from doing this in the last 12 months? (Please select the option that comes closest to the amount you made before any deductions i.e. costs, tax etc. If you are unsure, please provide your best estimate.)

1. Less than £250
2. At least £250 but less than £500
3. At least £500 but less than £1,000
4. At least £1,000 but less than £2,000
5. At least £2,000 but less than £5,000
6. At least £5,000 but less than £11,000
7. At least £11,000 but less than £20,000
8. At least £20,000 but less than £30,000
9. At least £30,000 but less than £50,000
10. At least £50,000 but less than £83,000
11. More than £83,000
12. Don't know/ can't recall
13. Prefer not to say

[Ask if Screener=1 to 9]

**TaxCon / Q9**

As a reminder, your answers will always be treated anonymously and will never be analysed individually.

Thinking about the TOTAL amount of money you have made from ALL the goods and/ or services you have provided on digital platforms or apps in the last 12 months...

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Which ONE of the following statements BEST applies to you?

1. I am required to pay tax on this money
2. I am not required to pay tax on this money
3. Don't know
4. Prefer not to say

[Ask if Screener=1 to 9]

**EmpStat / Q10**

For the following question, if you provide more than one good and/ or service on digital platforms or apps, please think about the one you use most frequently.

Thinking about yourself ONLY in relation to the goods and/ or services you offer through digital platforms or apps...

Which ONE, if any, of the following BEST describes how you consider yourself? (Please select the option that BEST applies. If your answer does not show in the list, please type it in the "Other" box)

1. I am an employee
2. I am self-employed
3. I am a company owner
4. This is just a way of making some extra money
5. Other (open [q9\_open])
6. Don't know

[Ask if Screener=1 to 9]

**MainInc / Q11**

Thinking about the TOTAL amount of money you made from all the goods and/ or services you provided through digital platforms or apps in the last 12 months (i.e. since December 2015)...

Was this your LARGEST source of income during this time?

4. Yes, it was
5. No, it wasn't
6. Don't know

[Ask if Screener=1 to 9]

**EmpStatEv / Q12**

Which, if any, of the following have you done in the past 12 months (i.e. since December 2015) in relation to providing goods and/ or services on digital platforms or apps? (Please select all that apply)

1. Hired people at my own expense to help me with my work
2. Worked for more than one customer at a time
3. Used my own money to buy business assets, cover running costs, and/ or provide tools and equipment for my work
4. Claimed expenses for tax purposes (e.g. travel, office costs etc.)
5. Registered for PAYE (Pay As You Earn)
6. Submitted a personal tax return (also known as a self-assessment form) to HMRC
7. Paid Income Tax on income generated from this
8. Paid National Insurance on income generated from this



9. Registered for VAT
10. None of these
11. Don't know/ can't recall

[Ask if Screener=1 to 9 and InvLength=2 or 3 (first started longer than a year ago)]

**TaxRep / Q13**

Thinking about the money you have made through digital platforms and/ or apps over the past 12 months (i.e. since December 2015)...

Have you reported the money you made from the goods and/ or services you provided through digital platforms or apps to HM Revenue & Customs (HMRC)? (Please select the option that BEST applies)

1. Yes, I submitted a personal tax return/self-assessment form or someone has submitted it on my behalf
2. Yes, I have notified HMRC in another way
3. No, I have not notified HMRC because I earn less than what needs to be reported to HMRC
4. No, I have not notified HMRC for another reason
5. Don't know/ can't recall
6. Prefer not to say

[Ask if Screener=1 to 9 and InvLength=1 (first started less than a year ago)]

**TaxRepFut / Q14**

Thinking about the money you have made through digital platforms or apps over the past 12 months (i.e. since December 2015)...

Do you plan to notify HM Revenue & Customs (HMRC) about the money you have made from providing goods and/ or services on digital platforms or apps?

1. Yes, I will submit personal tax return/self-assessment form or someone will submit one on my behalf
2. Yes, I will notify HMRC some other way
3. No, I have not notified HMRC because I earn less than what needs to be reported to HMRC
4. No, I have not notified HMRC for another reason
5. Don't know
6. Prefer not to say

[Ask if Screener=1 to 9 and TaxRep=1 or TaxRepFut=1 (submitted or plan to submit a personal tax return/self-assessment form or someone else will submit on their behalf)]

**TaxRepAll / Q15**

You mentioned that you have notified HMRC about the money you have made from providing goods and/ or services on digital platforms or apps. You also mentioned that you provide more than one good and/ or service through digital platforms.

When you reported your income to the HM Revenue & Customs (HMRC), did you include the money you earned for ALL of the goods and/ or services you provided on digital platforms or apps in the last 12 months?

1. Yes, I included all of them

2. No, I only included some of them
3. Don't know/ can't recall
4. Prefer not to say

[Ask if Screener=1 to 9 and TaxRep=4 (has not notified HMRC for another reason)]

**TaxReas / Q16**

Please remember your answers will always be treated anonymously and will never be analysed individually.

You mentioned you either have not or do not plan to declare the money you have earned over the past 12 months through digital platforms or apps to HM Revenue & Customs (HMRC)...

Which, if any, of the following are your reasons for this? (Please select all that apply. If any of your answer(s) do not show in the list, please type them in the "Other" box)

1. It's common practice in my type of work
2. I can't afford to lose the money that I would have to pay in tax and/ or national insurance
3. I'm worried I would have to pay the tax owed for previous years if I declared now
4. The UK government does nothing for me/ I do not receive anything from the UK government
5. It's too complicated to declare my income
6. Taxes and/ or national insurance are too high
7. I don't think I will get caught
8. The consequences of not declaring are not that bad
9. I didn't know I had to declare money from these online platform(s) to HMRC
10. It was a small amount/ temporary/ one-off I decided it was not worth the time/ hassle
11. It's the only way to compete and get jobs
  
12. Other (open [ONS\_Q16\_other])
13. Don't know
14. Prefer not to say

[Ask if Screener=1 to 9]

**Help / Q17**

Thinking about any record keeping of your tax affairs from ALL income and earnings...

Which, if any, of the following people do you receive help or assistance from to do this? (Please select all that apply. If any of your answer(s) do not show in the list, please type them in the "Other" box)

If you do not receive any help or assistance from anyone or do not keep records at all, please select the relevant "Not applicable" option.

1. A paid agent (e.g. tax advisor, accountant etc.)
2. An unpaid agent (e.g. a charity)
3. A friend or relative
4. Other (open [ONS\_Q17\_other])
5. Don't know
6. Not applicable - I do not receive help or assistance from anyone
7. Not applicable - I don't keep records at all

[Ask if Screener=1 to 9]

**TaxKno / Q18**

Which ONE, if any, of the following BEST describes your knowledge of tax obligations (i.e. what is legally required) in relation to the money you earn through digital platforms or apps?

1. I know enough to fulfil my tax obligations
2. I know something, but need more information to be able to organise my tax in relation to this income
3. I know very little about how these are taxed
4. I don't know anything about how these are taxed
5. Other
6. Don't know

[Ask if Screener=1 to 9]

**SoulInf / Q19**

Which, if any, of the following sources of information have you referred to in order to find out about your tax obligations for the money you earn through the goods and/ or services on digital platforms or apps? (Please select all that apply. If you have not referred to anything in order to find this out, please select the "Not applicable" option)

1. HMRC page on gov.uk
2. HMRC tools and calculators
3. Personal Tax Account or Your Tax Account
4. HMRC helpline
5. My peers (i.e. people doing the same activities)
6. My friends and/ or relatives
7. Professional advisers on tax (e.g. accountants, tax advisers, charities etc.)
8. Information from the digital platforms or apps
9. Information from the media
10. Other (open [q19\_open])
11. Don't know/ can't recall
12. Not applicable - I have not referred to anything in order to find out about this

[Ask if Screener=1 to 9]

**EasInf / Q20**

How easy or difficult is it for you to find out about your tax obligations (i.e. what is legally required) for the money you earn through the digital platform or apps?

1. Very easy
2. Fairly easy
3. Fairly difficult
4. Very difficult
5. Don't know
6. Not applicable - I haven't sought any information

[Ask if Screener=1 to 9]

**TaxImp / Q21**

You said that it was difficult to find out about your tax obligations for the money you earn through the digital platforms or apps.

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What impact, if any, did this have on your use of digital platforms or apps for offering goods and/or services? (Please select all that apply. If this did not have any impact, please select the "Not applicable" option)

1. It discouraged me from offering my goods and/ or services on digital platforms or apps
2. It discouraged from paying my taxes on the money earned from offering my goods and/ or services on digital platforms or apps
3. It discouraged me from trying to find out more information about my tax obligations
4. It made me nervous that I am doing something wrong
5. Other (open [q21\_open])
6. Don't know
7. Not applicable - it did not have any impact in particular on my use of these

[Ask if Screener=1 to 9]

**SupNeed / Q22**

In general, which, if any, of the following do you think would make it easier for you to declare to HM Revenue & Customs (HMRC) the money you earn through digital platforms or apps? (Please select up to TWO options. If any of your answer(s) do not show in the list, please type them in the "Other" box)

1. More support and information about my tax obligations from the digital platforms or apps (e.g. when I sign up, when I reach a tax threshold etc.)
2. More support and information about my tax obligations from HMRC (e.g. on gov.uk websites, Personal Tax Account etc.)
3. More information from the media
4. More straightforward tax regulations for these activities
5. Other (Please specify)
6. Don't know
7. Not applicable - nothing in particular would make it easier

[Ask if Screener=1 to 9]

**PlatTax / Q23**

How comfortable, if at all, would you feel if the digital platform(s) or app(s) you currently use to provide goods and/ or services were to start sharing information on your income with HMRC for tax purposes?

1. Very comfortable
2. Fairly comfortable
3. Not very comfortable
4. Not at all comfortable
5. Don't know

[Ask if Screener=1 to 9]

**Aware / Q24a**

Before taking this survey, which, if any, of the following digital services had you EVER heard of? (Please select all that apply)

1. Personal Tax Account
2. Your Tax Account
3. Other HMRC digital services
4. None of these

5. Don't know

[Ask if Screener=1 to 9]

**PTAcc / YTAcc / OthDig / Q24b**

Which of the following have you done on this digital service? (Please select all that apply on each row)

	...heard of?	... signed up for an account?	...used to declare income/provide info to HMRC?	Neither of these	Don't know
Personal Tax Account					
Your Tax Account					
Other HMRC digital services					

[Ask if Screener=1 to 9]

**AttEmp / AttSemp / AttSM / AttLar / Q25**

Overall, do you feel that currently the following groups pay too much or too little tax in the UK , or do you feel this is about right? (Please select one option per row)

	Too much	About right	Too little	Don't know	Prefer not to say
Employees					
Self-employed people					
Small businesses					
Large businesses					

[Ask if Screener=1 to 9]

**AttBen / Q26**

Overall, to what extent do you feel you personally benefit from the money you pay to the UK government through taxes?

1. Benefit a lot
2. Benefit a little
3. Don't benefit much
4. Don't benefit at all
5. Don't know

[Ask if Screener=1 to 9]

## WorkSta / Q1

Thinking about any point during the last 12 months (i.e. since December 2015)...

Which, if any, of the following describe your work status? (Please select ALL that apply)

1. Working full-time
2. Working part-time
3. In full-time education
4. In part-time education
5. Unemployed and looking for work
6. On a training scheme (i.e. not with your employer)
7. Unable to work due to ill health or a disability
8. On maternity, paternity or parental leave
9. Looking after my home and family
10. Caring for a sick, elderly or disabled person
11. Retired
12. Other
13. Don't know

## Demographic questions

(Panel members asked these separately)

Gross PERSONAL income is an individual's total income received from all sources, including wages, salaries, or rents and before tax deductions...What is your gross personal income?

1. under £5,000 per year
2. £5,000 to £9,999 per year
3. £10,000 to £14,999 per year
4. £15,000 to £19,999 per year
5. £20,000 to £24,999 per year
6. £25,000 to £29,999 per year
7. £30,000 to £34,999 per year
8. £35,000 to £39,999 per year
9. £40,000 to £44,999 per year
10. £45,000 to £49,999 per year
11. £50,000 to £59,999 per year
12. £60,000 to £69,999 per year
13. £70,000 to £99,999 per year
14. £100,000 and over
15. Don't know
16. Prefer not to answer

Gross HOUSEHOLD income is the combined income of all those earners in a household from all sources, including wages, salaries, or rents and before tax deductions. What is your gross household income?

1. under £5,000 per year
2. £5,000 to £9,999 per year
3. £10,000 to £14,999 per year
4. £15,000 to £19,999 per year
5. £20,000 to £24,999 per year
6. £25,000 to £29,999 per year
7. £30,000 to £34,999 per year

- 
8. £35,000 to £39,999 per year
  9. £40,000 to £44,999 per year
  10. £45,000 to £49,999 per year
  11. £50,000 to £59,999 per year
  12. £60,000 to £69,999 per year
  13. £70,000 to £99,999 per year
  14. £100,000 to £149,999 per year
  15. £150,000 and over
  16. Don't know
  17. Prefer not to answer

Do you own or rent the home in which you live?

1. Own – outright
2. Own – with a mortgage
3. Own (part-own) – through shared ownership scheme (i.e. pay part mortgage, part rent)
4. Rent – from a private landlord
5. Rent – from my local authority
6. Rent – from a housing association
7. Neither – I live with my parents, family or friends but pay some rent to them
8. Neither – I live rent-free with my parents, family or friends
9. Other

What kind of organisation do you work for?

1. Private sector – profit-seeking (e.g. public limited company, partnership)
2. Public sector – government owned or funded (e.g. civil service, local government, NHS, university)
3. Third sector – non-profit, non-governmental (e.g. charity, social enterprise)
4. Don't know
5. Not applicable

What is the highest educational or work-related qualification you have?

1. No formal qualifications
2. Youth training certificate/skillseekers
3. Recognised trade apprenticeship completed
4. Clerical and commercial
5. City & Guilds certificate
6. City & Guilds certificate - advanced
7. ONC
8. CSE grades 2-5
9. CSE grade 1, GCE O level, GCSE, School Certificate
10. Scottish Ordinary/ Lower Certificate
11. GCE A level or Higher Certificate
12. Scottish Higher Certificate
13. Nursing qualification (e.g. SEN, SRN, SCM, RGN)
14. Teaching qualification (not degree)
15. University diploma
16. University or CNA A first degree (e.g. BA, B.Sc, B.Ed)
17. University or CNA A higher degree (e.g. M.Sc, Ph.D)
18. Other technical, professional or higher qualification
19. Don't know
20. Prefer not to say

- 
21. Skipped
  22. Not Asked

Are you male or female?

1. Male
2. Female

Which area of the UK do you live in?

1. North East
2. North West
3. Yorkshire and the Humber
4. East Midlands
5. West Midlands
6. East of England
7. London
8. South East
9. South West
10. Wales
11. Scotland
12. Non UK & Invalid

Which of these applies to you?

1. Working full time (30 or more hours per week)
2. Working part time (8-29 hours a week)
3. Working part time (Less than 8 hours a week)
4. Full time student
5. Retired
6. Unemployed
7. Not working
8. Other

Which, if any, of these social media websites do you use? (Please tick all that apply. By "use", we mean you are registered with the site and you log into it, on average, at least once a month or more)

1. Facebook
2. LinkedIn
3. Google+
4. Twitter
5. Myspace
6. None of these

Marital status

1. Married
2. Living as married
3. Separated (after being married)
4. Divorced
5. Widowed
6. Never married
7. Civil Partnership



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Children in the household

1. 0
2. 1
3. 2
4. 3
5. 4
6. 5
7. 6 or more

Social grade

1. ABC1
2. C2DE

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## 7 Interview topic guide

### Introduction

- Introduction to researcher and NatCen – independent social research organisation, commissioned by HMRC to carry out this study
- Explanation of research:
  - The Sharing Economy is a new and rapidly growing sector in the UK. HMRC is gathering more detailed information from providers of services in this sector to understand their characteristics and experiences. This will help HMRC to support providers in meeting their obligations and it will help HMRC to work out how best to support this growing economy. This interview will focus on:
    - The services you provide through digital platforms
    - How and why you got involved in providing these services
    - Your experiences of being involved, your likes and dislike
    - The income you get through these services
    - Your thoughts on tax in relation to this income
    - Your views on the information and support HMRC currently provides, and suggestions for how to improve this.
- Participation is voluntary – you can choose to have a break at any time or not to discuss any issue
- There are no right or wrong answers. As the Sharing Economy is a new area, we simply want an honest picture of what people involved in this economy think and do
- What you say is confidential in line with the Data Protection Act 1998. Nothing you say in this interview will have any implications for you and nothing will be fed back to HMRC in a way that identifies you or anyone else who takes part
- We will be writing a report of our findings but individual names will not be included
- We will be recording the interview so we have an accurate record of what is said
  - Recorder is encrypted and files stored securely in line with Data Protection Act 1998
  - Only the research team will have access to the recordings
- The interview will last up to 45 minutes
- You will receive £50 as a thank you gift. We will post this to you in a cheque and we will ask you the details of the appropriate payee at the end of the interview
- Questions
- Permission to start recording

### Contextual information

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## Participant background

- Household composition
  - Who they live with
    - Their occupations (if relevant)
  - Any dependents
    - Number of children and their ages
    - Other dependents
- Occupation (if relevant)
  - What they do
  - What it involves
  - How long they have been doing this
  - Nature of employment contract (if relevant)
    - Employee or self-employed
    - Hours worked: full-time / part-time / flexible
    - Permanent or temporary

## Background to Sharing Economy activity

- Overview of service(s) provided
  - If multiple activities, which is the main one
    - Details of other activities
  - Usual length of time spent on each activity each week/month
- How service(s) work
  - Where, when, how often, how
  - What platforms used
- Running costs of Sharing Economy activity (such as property, equipment or legal and financial costs - *see information for researchers*)
- Whether records are kept of expenses and income
  - How is this done: who does it, how often, electronically or on paper
  - Whether receives any help in book keeping and tax affairs
  - How easy / difficult overall

## Motivations and experiences of becoming a provider

### Motivations for engaging in Sharing Economy

- Length of time involved in the Sharing Economy
- How involvement came about

- 
- Motivations to participating

## Setting up as a provider

- Process followed in setting up as a provider
  - Registering with the platform, details required
  - Sources of information consulted about getting started, about what
- Tax obligations (*if not raised spontaneously above*) - see *information for researchers*
  - Extent to which tax considered, reasons why if not
    - Views on whether Sharing Economy income considered liable to tax
  - Nature of any information sought on taxation relating to Sharing Economy income
    - Sources of information
    - Clarity of information
    - Helpfulness of information
  - Information and guidance on taxation provided by platform
    - Views on the information and guidance

## Sharing Economy income and tax

### Income

- Income generated through Sharing Economy activities
  - Amount, per month / year
  - How income generated has changed since they first got involved
  - Reasons for changes e.g. seasonal fluctuation
- Income generated through other sources
  - Personal income streams, amount, per month / year
  - Household income streams (if relevant), amount per month / year
  - Changes to other income since they first got involved in the Sharing Economy
  - Reasons for changes
- What Sharing Economy income is used for
  - Relative importance of this income to their finances
- Extent to which Sharing Economy income considered primary, secondary income or equal, reasons for this

### Employment status

---

*See information sheet for researchers*

- Whether consider themselves employed / self-employed sole trader, reasons for this perception
- Their employment status according to the platform they engage with (how platform sees and treats them), reasons for this perception
- Extent to which the distinction is clear cut for them and the online platform they use, whether any grey areas
- Sources of information sought in relation to employment status

## Views and attitudes towards taxation

- Participant views on tax generally (*cover briefly*)
  - Whether tax rules overall are straightforward/complicated
  - How confident/unconfident they feel in dealing with tax
  - Perceptions of government spending of taxpayer money
  - Perceived fairness of the tax system in relation to individuals and businesses

## Tax-related behaviour

*Reassure participant that nothing they personally say will be passed on to HMRC*

- What they do in relation to reporting Sharing Economy income for tax purposes
  - What are their obligations based on their income
  - Process of ascertaining tax requirements
  - If and how running costs are factored in
  - Process of reporting income, steps taken
- Factors affecting tax behaviour
  - Barriers to reporting Sharing Economy income and meeting tax obligations
    - Awareness and understanding of tax obligations
      - Not knowing where to get information
      - Problems understanding the information
      - Prefer not to find out more
    - Lack of awareness and understanding of available reliefs
    - Lack of time
    - Financial pressures / responsibilities
    - Practices of Sharing Economy and other online platforms and communities
  - Facilitators to Sharing E reporting income and meeting tax obligations
    - Awareness and understanding of tax obligations,
    - Awareness and understanding of reliefs
    - Advice / support from platform

- Advice / support from peers
- Practices of Sharing Economy and other online platforms and communities
- Professional support
- HMRC guidance
- Wishing to avoid repercussions of non-compliance
- Extent to which tax treatment is deterrent to providing Sharing Economy services
  - If so, reasons for this
  - Awareness of £1,000 allowance from 2017, and if so what do they think about it
- Sharing Economy tax scenarios (*use if people not much detail offered on the tax-related behaviour section. These scenarios will help elicit participants' tax related awareness, motivations and engagement in relation to Sharing Economy activity. Read out any of the scenario(s) below and for each use the listed set of probes*)

### Scenario 1

Matt works part-time in a car factory and earns £15,000 per year before tax. In his free time he enjoys making jewellery. He occasionally sells the pieces of jewellery through Etsy and earns approximately £200 each year from the sales.

### Scenario 2

Julia lives in her grandparents' one-bedroom flat on her own in central London and works as a freelance consultant earning £32,000 a year before tax. She travels a lot for work which means that the flat can be empty for up to a week so she rents the flat out occasionally through Airbnb. She earns up to £3,500 from short-term lets each year.

### Scenario 3

Simon is a single father of three school-age children. He works in a warehouse on a zero-hour contract sometimes earning up to £28,000 a year before tax when more hours are available. When he has less work he supplements his income with some occasional delivery work for Deliveroo. He uses his own motorbike to carry out the work. This additional source of income brings him approximately £7,000 a year.

### Prompts:

- Should [name] report their Sharing Economy income
- What is their Sharing Economy employment status likely to be
- Is [name] entitled to any tax reliefs
- What would they [interviewee] do in [name's] situation,
- What would they [interviewee] do if the Sharing Economy income was higher
- What would they [interviewee] do if other income was lower

## Information provided by HMRC

- Views on information and any support on understanding Sharing Economy tax obligations provided by HMRC
  - Clarity / areas of confusion

- 
- Helpfulness
  - Ease of access
  - Relevance
  - Information on how this fits with wider tax obligations i.e. from other income streams
  - Awareness and use of digital services (Personal Tax Account and Your Tax Account – see *information for researchers*)
    - Reasons for using / barriers to use
    - Extent of satisfaction with these services
    - Suggestions for improvement
  - Views on role of platforms in providing income information directly to HMRC
    - Whether this would be helpful / would prefer to do it themselves
    - Level of information
    - Process
    - Role the platform would play
    - Level of consent
    - Benefits of this approach
    - Concerns
    - How this would affect ongoing activity / behaviour

## **Suggestions for improvement and support**

- Suggestions for:
  - Improvements to information, services and support
  - What else HMRC can do to make tax easier for providers
  - How else HMRC could support the sector

**Check if anything else to add, thank and close interview**

**END RECORDING**

## 8 Appendix tables

### Chapter 2: The scale and profile of Sharing Economy

**Appendix Table 2.1 Demographic profile of Sharing Economy providers: Gender**

<i>Base: All Sharing Economy providers (Omnibus)</i>	
	%
Male	50
Female	50
<i>Unweighted base</i>	1292
<i>Weighted base</i>	1292

**Appendix Table 2.2 Demographic profile of Sharing Economy providers: Urbanicity**

<i>Base: All Sharing Economy providers (Omnibus)</i>	
	%
Urban	83
Town and fringe	8
Rural	8
<i>Unweighted base</i>	1291
<i>Weighted base</i>	1288

**Appendix Table 2.3 Demographic profile of Sharing Economy providers: Region**

<i>Base: All Sharing Economy providers (Omnibus)</i>	
	%
London	15
South East	13
East of England	11
West Midlands	10
East Midlands	9
South West	9
Yorkshire and the Humber	9
North West	9
Scotland	7
North East	4



### Appendix Table 2.3 Demographic profile of Sharing Economy providers: Region

Wales	4
<i>Unweighted base</i>	1292
<i>Weighted base</i>	1292

### Appendix Table 2.4 Demographic profile of Sharing Economy providers: Gross household income

*Base: All Sharing Economy providers (Omnibus)*

	%
Under £10,000 per year	10
£10,000 to £19,999 per year	15
£20,000 to £29,999 per year	13
£30,000 to £39,999 per year	14
£40,000 to £49,999 per year	10
£50,000 to £59,999 per year	4
£60,000 to £69,999 per year	5
£70,000 to £99,999 per year	5
£100,000 and over	4
Don't know	7
Prefer not to answer	12
<i>Unweighted base</i>	1292
<i>Weighted base</i>	1292

### Appendix Table 2.5 Demographic profile of Sharing Economy providers: Education

*Base: All Sharing Economy providers (Omnibus)*

	%
Degree	33
Higher education below degree	21
A-level or equivalent	20
O-level or equivalent	15
CSE or equivalent	7
No qualification	4
<i>Unweighted base</i>	1292
<i>Weighted base</i>	1292

**Appendix Table 2.6 Demographic profile of Sharing Economy providers: Work status (main)**

<i>Base: All SE providers (Omnibus)</i>	
	%
Working full-time (30 or more hours per week)	50
Working part-time (8-29 hours a week)	17
Working part-time (Less than 8 hours a week)	3
Retired	10
Full-time student	9
Unemployed	4
Not working	5
Other	2
<i>Unweighted base</i>	<i>1292</i>
<i>Weighted base</i>	<i>1292</i>

**Appendix Table 2.7 Demographic profile of Sharing Economy providers: Work sector**

<i>Base: All Sharing Economy providers (Omnibus)</i>	
	%
Private sector	43
Public sector	24
Third/voluntary sector	6
Don't know	4
Not applicable	23
<i>Unweighted base</i>	<i>1292</i>
<i>Weighted base</i>	<i>1292</i>

**Appendix Table 2.8 Demographic profile of Sharing Economy providers:  
Number of children in household**

<i>Base: All Sharing Economy providers (Omnibus)</i>	
	%
0	58
1	19
2	15
3	3
4	1
5	0
6 or more	0
Don't know	1
Prefer not to say	2
<i>Unweighted base</i>	<i>1292</i>
<i>Weighted base</i>	<i>1292</i>

**Appendix Table 2.9 Demographic profile of Sharing Economy providers: Tenure**

<i>Base: All Sharing Economy providers (Omnibus)</i>	
	%
Own – outright	21
Own – with a mortgage	32
Own (part-own) – through shared ownership scheme (i.e. pay part mortgage, part rent)	3
Rent – from a private landlord	17
Rent – from my local authority	6
Rent – from a housing association	6
Neither – I live with my parents, family or friends but pay some rent to them	8
Neither – I live rent-free with my parents, family or friends	5
Other	2
<i>Unweighted base</i>	<i>1292</i>
<i>Weighted base</i>	<i>1292</i>

### Appendix Table 2.10 Factors associated with Sharing Economy: Age

Base: All respondents (Omnibus)

	18-24	25-34	35-44	45-54	55+
	%	%	%	%	%
General population	78	80	84	89	94
SE Provider	22	20	16	11	6
<i>Unweighted base</i>	1342	1191	1795	2736	4290
<i>Weighted base</i>	1362	1713	1996	2309	3974

### Appendix Table 2.11 Factors associated with Sharing Economy: Education

Base: All respondents (Omnibus)

	Degree	Higher education below degree	A-level or equivalent	O-level or equivalent	CSE or equivalent	No qualification
	%	%	%	%	%	%
General population	85	87	86	89	84	92
SE Provider	15	13	14	11	16	8
<i>Unweighted base</i>	3540	2501	1902	1814	582	668
<i>Weighted base</i>	3145	2340	1997	2027	658	793

### Appendix Table 2.12 Factors associated with Sharing Economy: Children in the household

Base: All respondents (Omnibus)

	No children in the household	Children in the household
	%	%
General population	90	81
SE Provider	10	19
<i>Unweighted base</i>	8272	2559
<i>Weighted base</i>	7964	2726

### Appendix Table 2.13 Factors associated with Sharing Economy: Tenure

Base: All respondents (Omnibus)

	Own - outright/with a mortgage/through shared ownership	Rent - from a private landlord/local authority/housing association	Neither - lives with parents, family or friends but pay some rent for them	Neither - lives rent-free with parents, family or friends	Other
	%	%	%	%	%
General population	87	86	81	86	82
SE Provider	13	14	19	14	18
<i>Unweighted base</i>	6998	2748	462	519	177
<i>Weighted base</i>	6517	2966	587	574	169

### Appendix Table 2.14 Whether involved in more than one type of activity

Base: All Sharing Economy providers (NatCen Panel)

	%
Involved in one activity only	76
Involved in multiple activities	24
<i>Unweighted base</i>	251
<i>Weighted base</i>	252

### Appendix Table 2.15 How long ago first started providing goods/services

Base: All Sharing Economy providers (Omnibus)

	%
Less than 1 year ago	21
Between 1 and 3 years ago	28
More than 3 years ago	39
Don't know/can't recall	11
<i>Unweighted base</i>	1292
<i>Weighted base</i>	1292

Appendix Table 2.16 Whether offers goods and services on multiple platforms

Base: All Sharing Economy providers (Omnibus)

	%
Always	12
Often	15
Sometimes	15
Rarely	11
I never did this (i.e. I only offered the same goods and/ or services on ONE digital platform or app at any time)	42
Don't know	5
<i>Unweighted base</i>	2268
<i>Weighted base</i>	2234

Appendix Table 2.17 Whether offers goods and services on multiple platforms by Sharing Economy activity type

Base: All respondents (Omnibus)

	Providing transport	Renting out a vehicle	Selling crafts	Buying to resell	Renting out space	Performing short-term jobs	Offering delivery services	Investing/lending
	%	%	%	%	%	%	%	%
Always	32	42	19	9	24	24	30	15
Often	39	40	21	15	21	28	33	20
Sometimes	19	9	14	19	12	11	18	13
Rarely	3	3	11	15	9	10	4	4
Never	8	6	35	42	34	27	15	48
<i>Unweighted base</i>	54	44	414	1280	251	186	73	439
<i>Weighted base</i>	79	76	436	1315	215	238	117	345

## Chapter 3: SE earnings and work

Appendix Table 3.1 SE income by how often provides goods and services

*Base: All SE Providers (Omnibus)*

	Once a day to once a week	Once a month to once every 6 months	Once a year or less often than that	Only done as 'one-off'
	%		%	
< £250	25	54	77	79
> £250 to < £2,000	53	38	14	18
> £2,000 to < £5,000	8	4	4	1
> £5,000 to < £11,000	7	1	2	-
> £11,000	6	4	3	2
<i>Unweighted base</i>	233	556	161	119
<i>Weighted base</i>	239	580	131	112

Appendix Table 3.2 Perceived employment status by age

*Base: All Sharing Economy providers (Omnibus)*

	18-24	25-34	35-44	45-54	55+
	%	%	%	%	%
I am an employee	17	30	30	26	7
I am self-employed	7	21	10	12	10
I am a company owner	5	3	3	1	2
Just a way of making some extra money	69	44	56	60	68
Other	1	2	0	1	13
<i>Unweighted base</i>	229	209	245	276	246
<i>Weighted base</i>	239	286	275	213	193

Appendix Table 3.3 Total Sharing Economy income by gender

*Base: All Sharing Economy providers (Omnibus)*

	Male	Female
	%	%
< £250	47	59
> £250 to < £2,000	40	33
> £2,000 to < £5,000	6	3
> £5,000 to < £11,000	3	1
> £11,000	5	3
<i>Unweighted base</i>	521	599
<i>Weighted base</i>	548	557

### Appendix Table 3.4 Total Sharing Economy income by level of education

Base: All Sharing Economy providers (Omnibus)

	Degree	Higher education below degree	A-level or equivalent	O-level or equivalent	CSE or equivalent	No qualification
	%	%	%	%	%	%
< £250	51	51	55	56	41	84
> £250 to < £2,000	42	36	36	32	31	16
> £2,000 to < £5,000	4	3	3	5	13	-
> £5,000 to < £11,000	1	3	3	2	5	-
> £11,000	2	7	4	4	9	-
<i>Unweighted base</i>	406	236	217	142	64	32
<i>Weighted base</i>	353	217	221	163	87	38

### Appendix Table 3.5 Total Sharing Economy income by gross household income

Base: All Sharing Economy providers (Omnibus)

	Under £10,000	£10,000 to £19,999	£20,000 to £29,999	£30,000 to £39,999	£40,000 to £49,999	£50,000 to £59,999	£60,000 to £69,999	£70,000 to £99,999	£100,000 and over
	%	%	%	%	%	%	%	%	%
< £250	66	58	56	41	48	52	38	50	44
> £250 to < £2,000	28	30	39	42	39	41	51	35	33
> £2,000 to < £5,000	0	8	2	9	5	3	2	2	13
> £5,000 to < £11,000	4	0	1	5	2	-	3	1	8
> £11,000	2	4	2	4	7	5	6	11	3
<i>Unweighted base</i>	91	163	156	171	131	61	62	66	48
<i>Weighted base</i>	115	177	141	168	128	54	54	64	48



Appendix Table 3.6 Perceived employment status by employment status assessment

*Base: All Sharing Economy providers (Omnibus)*

	<b>Employee</b>	<b>Self-employed</b>	<b>Company owner</b>	<b>Just a way of making some extra money</b>	<b>Other</b>
	%	%	%	%	%
Submitted a personal tax return to HMRC	36	80	86	19	20
Used my own money to buy business assets, cover running costs or provide tools and equipment for my work	14	44	38	15	11
Claimed expenses for tax purposes (e.g .travel, office costs etc.)	8	28	27	2	6
Worked for more than one customer at a time	10	27	24	5	4
Paid income tax on income generated from this	10	34	22	9	9
Hired people at my own expense to help me with my work	9	6	20	2	2
Paid NI on income generated from this	11	30	18	2	1
Registered for PAYE	8	6	12	3	2
Registered for VAT	5	7	10	1	1
<i>Unweighted base</i>	<i>283</i>	<i>425</i>	<i>90</i>	<i>1209</i>	<i>166</i>
<i>Weighted base</i>	<i>357</i>	<i>391</i>	<i>96</i>	<i>1202</i>	<i>109</i>

## Chapter 4: Tax-related behaviour of Sharing Economy Providers

Appendix Table 4.1 Whether thinks required to pay tax by perceived employment status

*Base: All Sharing Economy providers (Provider)*

	Employee	Self-employed	Company owner	Just a way of making extra money	Other
	%	%	%	%	%
I am required to pay tax on this money	32	54	65	18	17
I am not required to pay tax on this	52	38	32	66	73
Don't know	16	8	3	16	9
<i>Unweighted base</i>	261	408	83	1150	158
<i>Weighted base</i>	332	374	88	1136	103

Appendix Table 4.2 Whether thinks required to pay tax by level of Sharing Economy income

*Base: All Sharing Economy providers (Provider)*

	<£250 per year	>£250 to <£2,000 per year	>£2,000 to <£5,000 per year	>£5,000 to <£11,000 per year	>£11,000 per year
	%	%	%	%	%
I am required to pay tax on this money	16	33	44	65	83
I am not required to pay tax on this	68	56	49	27	13
Don't know	17	11	7	7	4
<i>Unweighted base</i>	846	807	170	72	79
<i>Weighted base</i>	877	793	141	56	84

### Appendix Table 4.3 Whether thinks required to pay tax by gross personal income

*Base: All Sharing Economy providers (Provider)*

	<b>Under £10,000 per year</b>	<b>£10,000 to £29,999 per year</b>	<b>£30,000 to £49,999 per year</b>	<b>£50,000 to £69,999 per year</b>	<b>£70,000 and over</b>
	%	%	%	%	%
I am required to pay tax on this money	14	28	42	45	56
I am not required to pay tax on this	72	57	46	41	37
Don't know	14	14	13	14	7
<i>Unweighted base</i>	<i>464</i>	<i>853</i>	<i>362</i>	<i>81</i>	<i>88</i>
<i>Weighted base</i>	<i>541</i>	<i>853</i>	<i>322</i>	<i>67</i>	<i>65</i>

### Appendix Table 4.4 Whether thinks required to pay tax by when first started in Sharing Economy

*Base: All Sharing Economy providers (Provider)*

	<b>Less than 1 year ago</b>	<b>Between 1 to 3 years ago</b>	<b>More than 3 years ago</b>
	%	%	%
I am required to pay tax on this money	28	34	26
I am not required to pay tax on this	58	53	61
Don't know	14	13	13
<i>Unweighted base</i>	<i>404</i>	<i>551</i>	<i>1111</i>
<i>Weighted base</i>	<i>469</i>	<i>583</i>	<i>994</i>

### Appendix Table 4.5 Levels of knowledge by length of involvement

*Base: All Sharing Economy providers (Provider)*

	<b>Less than 1 year ago</b>	<b>Between 1 and 3 years ago</b>	<b>More than 3 years ago</b>
	%	%	%
I know enough to fulfil my tax obligations	51	53	60
I know something, but need more information to be able to organise my tax in relation to this income	19	18	13
I know very little about how these are taxed	13	16	13
I don't know anything about how these are taxed	15	11	13
Other	2	2	1
<i>Unweighted base</i>	<i>400</i>	<i>551</i>	<i>1100</i>
<i>Weighted base</i>	<i>459</i>	<i>585</i>	<i>953</i>

### Appendix Table 4.6 How easy or difficult to find out about tax obligations

*Base: All Sharing Economy providers (Provider)*

	%
Very easy	15
Fairly easy	36
Fairly difficult	15
Very difficult	5
Don't know	8
Not applicable - I haven't sought any information	21
<i>Unweighted base</i>	<i>2268</i>
<i>Weighted base</i>	<i>2234</i>

### Appendix Table 4.7 How easy or difficult to find out about tax obligations by perceived employment status

*Base: All Sharing Economy providers (Provider)*

	<b>Employee</b>	<b>Self-employed</b>	<b>Company owner</b>	<b>Just a way of making extra money</b>	<b>Other</b>
	%	%	%	%	%
Easy	74	81	74	67	76
Difficult	26	19	26	33	24
<i>Unweighted base</i>	208	382	82	866	118
<i>Weighted base</i>	262	348	87	795	63

### Appendix Table 4.8 What impact difficulties in finding out information had on Sharing Economy Providers

*Base: All Sharing Economy providers (Provider)*

	%
It made me nervous that I am doing something wrong	43
It discouraged me from trying to find out more information about my tax obligations	18
It discouraged me from offering my goods or services on digital platforms or apps	16
It discouraged from paying my taxes on the money earned from offering my goods or services on digital platforms or apps	11
Don't know	6
Other	2
Not applicable - it did not have any impact	24
<i>Unweighted base</i>	412
<i>Weighted base</i>	443

## Chapter 5: Tax reporting behaviour

Appendix Table 5.1 Whether has reported Sharing Economy income to HMRC	
<i>Base: All Sharing Economy providers (Provider)</i>	
	%
Submitted a personal tax return/self-assessment form	28
Has notified HMRC in another way	6
Has not notified HMRC because earns less than what needs to be reported to HMRC	47
Has not notified HMRC for another reason	8
Don't know/can't recall	5
Prefer not to say	6
<i>Unweighted base</i>	<i>1780</i>
<i>Weighted base</i>	<i>1670</i>

Appendix Table 5.2 Whether plans to report Sharing Economy income to HMRC	
<i>Base: All Sharing Economy providers (Provider)</i>	
	%
Will submit personal tax return/ self-assessment form	30
Will notify HMRC some other way	8
Will not notify HMRC because earns less than what needs to be reported to HMRC	42
Will not notify HMRC for another reason	6
Don't know	5
Prefer not to say	8
<i>Unweighted base</i>	<i>2268</i>
<i>Weighted base</i>	<i>2234</i>

Appendix Table 5.3 Whether reported all sources of income to HMRC	
<i>Base: All Sharing Economy providers who had reported their SE income to HMRC (Provider)</i>	
	%
Yes, I included all of them	86
No, I only included some of them	13
Don't know/ can't recall	1
<i>Unweighted base</i>	<i>222</i>
<i>Weighted base</i>	<i>210</i>

Appendix Table 5.4 Tax-reporting behaviour by assessed employment status

*Base: All Sharing Economy providers (Provider)*

	Hired people at my own expense to help me with my work	Worked for more than one customer at a time	Used my own money to buy business assets, cover running costs or provide tools and equipment for my work	Claimed expenses for tax purposes (e.g. travel, office costs etc.)	Registered for PAYE	Paid income tax on income generated from this	Paid NI on income generated from this	Registered for VAT
	%	%	%	%	%	%	%	%
Has notified or plans to notify HMRC	80	70	59	87	82	92	91	92
Earns less than what needs to be reported	17	27	35	8	14	6	6	8
Has not notified for another reason	3	3	6	5	4	2	3	-
<i>Unweighted base</i>	<i>87</i>	<i>215</i>	<i>485</i>	<i>247</i>	<i>88</i>	<i>387</i>	<i>202</i>	<i>49</i>
<i>Weighted base</i>	<i>91</i>	<i>222</i>	<i>424</i>	<i>193</i>	<i>97</i>	<i>296</i>	<i>194</i>	<i>65</i>

Appendix Table 5.5 Tax reporting behaviour by how long ago first got involved in Sharing Economy

*Base: All Sharing Economy providers (Provider)*

	Less than 1 year ago	Between 1 and 3 years ago	More than 3 years ago
	%	%	%
Has notified or plans to notify HMRC	44	45	34
Earns less than what needs to be reported	49	51	54
Has not notified for another reason	7	5	12
<i>Unweighted base</i>	<i>377</i>	<i>530</i>	<i>1059</i>
<i>Weighted base</i>	<i>426</i>	<i>556</i>	<i>931</i>

**Appendix Table 5.6 Tax reporting behaviour by ease/difficulty of finding out about tax obligations**

*Base: All Sharing Economy providers (Provider)*

	<b>Has notified or plans to notify HMRC</b>	<b>Earns less than what needs to be reported</b>	<b>Has not notified/plans not to notify for another reason</b>
	%	%	%
Easy	76	49	35
Difficult	22	21	21
Not applicable - I haven't sought any information	2	30	44
<i>Unweighted base</i>	<i>806</i>	<i>909</i>	<i>164</i>
<i>Weighted base</i>	<i>728</i>	<i>913</i>	<i>158</i>

**Appendix Table 5.7 Whether has reported/plans to report Sharing Economy income to HMRC by to what extent like benefits from government spending**

*Base: All Sharing Economy providers (Provider)*

	<b>Benefit a lot</b>	<b>Benefit a little</b>	<b>Don't benefit much</b>	<b>Don't benefit at all</b>
	%	%	%	%
Has notified or plans to notify HMRC	52	44	39	28
Earns less than what needs to be reported	42	48	53	56
Has not notified for another reason	7	8	8	16
<i>Unweighted base</i>	<i>344</i>	<i>656</i>	<i>595</i>	<i>243</i>
<i>Weighted base</i>	<i>284</i>	<i>639</i>	<i>540</i>	<i>272</i>

**Appendix Table 5.8 Tax reporting behaviour by attitudes on levels of taxes on employees**

*Base: All Sharing Economy providers (Provider)*

	<b>Too high</b>	<b>About right</b>	<b>Too low</b>
	%	%	%
Has notified or plans to notify HMRC	34	45	61
Earns less than what needs to be reported	55	46	36
Has not notified for another reason	10	9	3
<i>Unweighted base</i>	<i>662</i>	<i>1006</i>	<i>84</i>
<i>Weighted base</i>	<i>676</i>	<i>899</i>	<i>90</i>



### Appendix Table 5.9 Whether receives any assistance or help in record-keeping

<i>Base: All Sharing Economy providers (Provider)</i>	
	%
A paid agent (e.g. tax advisor, accountant etc.)	11
A friend or relative	11
An unpaid agent (e.g. a charity)	4
Don't know	3
Other	1
Not applicable - I do not receive help or assistance from anyone	57
Not applicable - I don't keep records at all	17
<i>Unweighted base</i>	2268
<i>Weighted base</i>	2234

Note: Respondents were able to give more than one response to this question and therefore the sum of the percentages may be greater than 100.

### Appendix Table 5.10 Tax reporting behaviour by assistance received in record-keeping

<i>Base: All Sharing Economy providers (Provider)</i>					
	A paid agent	An unpaid agent	A friend or relative	N/A - does not receive help or assistance	N/A - does not keep records at all
	%	%	%	%	%
Has notified or plans to notify HMRC	77	83	77	33	2
Earns less than what needs to be reported	19	14	18	58	80
Has not notified for another reason	4	3	4	9	19
<i>Unweighted base</i>	258	46	170	1262	243
<i>Weighted base</i>	227	85	234	1132	272

## Chapter 6: Suggestions for information and support needed

Appendix Table 6. 1 How comfortable would feel if platforms shared information with HMRC by perceived employment status

*Base: All Sharing Economy providers (Provider)*

	<b>I am an employee</b>	<b>I am self-employed</b>	<b>I am a company owner</b>	<b>Just a way of making some extra money</b>	<b>Other</b>
	%	%	%	%	%
Comfortable	63	64	74	53	68
Uncomfortable	37	36	26	47	32
<i>Unweighted base</i>	<i>250</i>	<i>397</i>	<i>88</i>	<i>1073</i>	<i>144</i>
<i>Weighted base</i>	<i>312</i>	<i>358</i>	<i>94</i>	<i>1036</i>	<i>88</i>