



**IFF Research**

# Technical Appendix: Research to test Tax-Free Childcare (TFC) Draft Correspondence and Guidance

Prepared for HMRC  
By IFF Research

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**IFF Research**

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# 1 Background and aims

- 1.1 The Government has pledged to introduce a new Tax-Free Childcare (TFC) scheme to support working families by providing financial assistance with the costs of childcare. The main users of the scheme will be parents and registered childcare providers (CCPs). The scheme will be 'digital by default' so that all users will go through a journey that largely revolves around online tools and processes.<sup>1</sup>
- 1.2 The aim of this research was to test the user journey and draft correspondence and guidance materials which customers would receive as part of the TFC scheme.
- 1.3 HMRC commissioned IFF research to conduct qualitative research with parents (phase 1) and childcare providers (phase 2) in order to understand their initial reactions, and likely behavioural responses, to the online guidance and key draft correspondence materials. Specifically, this research aimed to:
  - Explore customer understanding and usability of key draft correspondence products and online guidance;
  - Identify any changes that can be made to improve understanding and the likelihood of potential customers responding in the desired way;
  - Explore navigation to TFC guidance and how customers might prefer to move between this and other guidance and information available on the main gov.uk website.

## Research overview

- 1.4 A qualitative approach was used to test the 'customer journey' that parents and registered childcare providers could go through once TFC is launched. In order to make this as realistic as possible, the products were tested in the format that they will be available in.
- 1.5 A total of 60 face-to-face depth interviews were conducted - 24 with childcare providers and 36 with parents.
- 1.6 A purposive sampling approach was taken to this study. Participants were recruited using a screening document. Interviews were conducted with a range of types of childcare providers and with parents in a range of different circumstances.
- 1.7 It is important to note that overall, there are limitations to the extent to which the research is able to provide an insight into how experiences varied between the different groups in the childcare provider and parent samples. The number of interviews achieved (24 and 36 interviews respectively, is a good base size for a qualitative study of this nature, but does not enable robust comparisons between demographic groups).

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<sup>1</sup> Some provision will be made for those in need of digital skills support / lack of confidence through 'assisted digital' options for those who are 'digitally unconfident'.

## 2 Sample and fieldwork

### Childcare providers

#### Sample

- 2.1 Six types of registered childcare providers in England and Wales were covered by the research – independent nurseries, nursery chains, independent childminders, nannies, school-based schemes and playschemes. These types were agreed with HMRC as representing a spread of CCPs of most interest to the research. Informal childcare provision – such as that provided by grandparents, friends or other family members – was excluded from the scope of the study.
- 2.2 The nurseries and playschemes sample was sourced from Experian's commercial database, using the 2007 SIC code '88910 – child day-care activities'. The sample was screened to distinguish between nursery chains and independent nurseries on a company name basis.
- 2.3 The sample of independent childminders, nannies and school-based schemes (which included breakfast clubs and after-school clubs) was identified through local authority websites listings.
- 2.4 The childcare provider sample was drawn for London, Leicester, Leeds and Cardiff to ensure the views of a variety of CCPs across England and Wales were represented.

#### Recruitment

- 2.5 Childcare providers were recruited by telephone by experienced recruiters who were fully briefed to assess eligibility of the participants using the recruitment screener.
- 2.6 A purposive sampling approach was used to recruit a quota of four CCPs within each of the six types, providing a total sample size of 24.
- 2.7 In addition to meeting the quotas for CCP 'type' the sample was screened in a targeted recruitment strategy to ensure that a variety of childcare providers eligible for the TFC scheme were included in the research. Screening criteria included:
  - The number of children in their care at the time of recruitment and interview;
  - The ages of children looked after (under 12 or under 17 for disabled children);
  - Comfort with looking up information online;
  - Familiarity with the Tax Free Childcare scheme.
- 2.8 The childcare provider recruitment screener is presented in Appendix 1.

#### Fieldwork

- 2.9 All interviewers working on the project underwent specific training before they began conducting interviews. As part of this briefing, all interviewers received a set of briefing instructions in order to provide them with background information about the project, information on the sample design and methodology, as well as information on specific sections of the questionnaire.
- 2.10 The interviews were carried out face to face by senior qualitative interviewers with experience of business interviewing at this level. Fieldwork was undertaken over a two week period, from 24<sup>th</sup> November to 8<sup>th</sup> December 2015.

2.11 Interviews were carried out in four locations – London, Leicester, Leeds and Cardiff – at childcare providers' place of business, during weekday and working hours and lasted approximately 60 minutes.

2.12 Childcare providers were offered an incentive of a £30 charity donation as a thank you for taking part.

2.1 The final sample profile of recruited childcare providers is presented in Table 1.

**Table 1: Childcare provider sample profile breakdown**

	London	Leicester	Leeds	Cardiff	Total
Independent childminder	2	0	1	1	4
Independent nursery	2	0	1	1	4
Nursery chain	2	1	1	0	4
Nannie	4	0	0	0	4
Playscheme	2	1	0	1	4
School-based scheme	2	1	1	0	4
Total	14	3	4	3	24

## Parents

### Sample

2.2 A sample of parents with children under the age of 12 was sourced from the commercial sample provider. The parent sample was drawn for London, Leeds, Birmingham, Bradford, Manchester, Wolverhampton, Coventry and Cardiff.

### Recruitment

2.3 Parents were recruited by telephone by experienced recruiters who were fully briefed to assess eligibility of the participants using the recruitment screener. The sample was screened to check whether the named respondent:

- Had one or more children under the age of 12;
- Lived in a household where both parents (where applicable) either worked full time (30 hours plus a week) and / or part time (16 to 29 hours a week);
- Was using a registered childcare provider or considering doing so in the next six months (to capture parents that would be eligible at the time of the TFC scheme being implemented, for example if contemplating returning to the labour market in the near future).

2.4 Parents of children with disabilities were identified based on whether the child received Disability Living Allowance or Personal Independence Payment, or had been certified as severely sight-impaired or blind by a consultant ophthalmologist.

- 2.5 As well as screening parents on these criteria to ensure their eligibility for the TFC scheme, a purposive sampling approach was used to ensure particular 'groups' of parents were represented in the sample – self-employed, lone parents, parents with disabled children, 'digitally unconfident' parents and 'mainstream' parents. 'Digitally unconfident' parents were defined as those parents requiring some form of support or assistance when using technology, going online, making an online purchase or payment, or filling out online forms and applications (such as a tax return). 'Mainstream' parents were defined as parents who were in a couple with one or both people employed for a minimum of 16 hours a week each, not in receipt of benefits and digitally confident.
- 2.6 These groups were selected on the basis that they represent a wide cross-section of the population of parents eligible for the TFC scheme. In addition, parents in receipt of Tax Credits (TC) were included as a group in the sample as, although currently ineligible for TFC, Tax Credits customers would need to make a decision about whether they continue to claim these benefits or move to claiming TFC instead, and it was considered useful to test their understanding of the correspondence and guidance material.
- 2.7 The parent groups were not mutually exclusive i.e. a parent may fall within both the lone parent and self-employed group, but a minimum quota of 5 parents within each group was set. The final sample profile of parents is presented in Table 2. The highlighted cells indicate the total number of parents which fell into each group. The total sample size was 36 parents. Although a minimum of 5 interviews were achieved within each parent group, the cells are not mutually exclusive therefore the numbers in each column will sum to more than 5.
- 2.8 Parents in receipt of Tax Credits and lone parents were over-represented in the final sample (ideally a maximum of eight interviews in each parent group except the mainstream group would have been achieved). The analysis and reporting has been adjusted accordingly to account for this and ensure all groups are fairly represented in the overall findings.
- 2.9 The parent recruitment screener is presented in Appendix 2.

**Table 2: Parent sample profile breakdown**

	Self-employed	Lone parent	In receipt of TC	Digitally unconfident	Parent with a disabled child	Mainstream
Self-employed	5	0	2	0	0	0
Lone parent	0	11	9	1	3	0
In receipt of TC	2	9	15	1	2	0
Digitally unconfident	0	1	1	3	1	0
Parent with a disabled child	0	3	2	1	6	0
Mainstream	0	0	0	0	0	12

### Fieldwork

- 2.10 As with the childcare provider interviews, all interviewers working on the project underwent specific training before they began conducting interviews and received detailed materials. The same interviewers who had conducted the CCP fieldwork also carried out the parent interviews.
- 2.11 The interviews were carried out face to face by senior qualitative interviewers with experience of interviewing members of the general public at this level. Fieldwork was undertaken over a 6 week period, from 14<sup>th</sup> December 2015 to 22<sup>nd</sup> January 2016 (extended to allow for the Christmas period).

- 2.12 Interviews were carried out in eight locations – London, Leeds, Birmingham, Bradford, Manchester, Wolverhampton, Coventry and Cardiff – at a place of preference for the parent, most commonly their home. Interviews were conducted at convenient times for parents (i.e. both during the day and evenings) weekdays and weekends and lasted approximately 90 minutes.
- 2.13 Parents were offered an incentive of £50 as a thank you for taking part.

### 3 Topic guide design

- 3.1 Separate topic guides were developed in collaboration with HMRC for the CCP and parent interviews, based on the different customer journeys and correspondence and guidance material being tested.
- 3.2 A semi-structured topic guide was used to carry out the interviews, to ensure key topics were explored in sufficient detail while also allowing the flexibility to explore issues raised spontaneously by the respondent. All interviews were recorded using an encrypted digital voice recorder and notes were taken by interviewers to produce detailed write-ups.

#### Childcare providers

- 3.3 A summary of the key sections in the childcare provider topic guide is presented in Table 3. The complete topic guide is presented in Appendix 3.

**Table 3: Summary of the main sections of the CCP topic guide**

Section	Coverage of questions
<b>Introduction</b>	Introduced the interviewer, the purpose of the interview, expected interview length and provided reassurances on confidentiality and anonymity.
<b>Section A: The initial invitation letter</b>	Explored CCPs views on the first material they would receive – their initial invitation letter to the scheme (CCP2) – in terms of clarity, understanding, main messages and behavioural response if they received the letter in ‘real life’, views on CCP2 as the first formal communication on the scheme from HMRC.
<b>Section B: The follow up invitation letter</b>	Explored views on the follow-up invitation letter (CCP2a), specifically CCP’s thoughts on the ‘nudge’ text, and behavioural responses to receiving the letter.
<b>Section C: Signing up online</b>	Gathered topline thoughts on the ease or difficulty of signing up to the TFC scheme online and whether CCPs would require any help doing so. (Note – not all CCPs were asked this section due to time constraints).
<b>Section D: Failure to sign up letter</b>	Explored thoughts on the letter CCPs might receive if their sign up attempt had failed – clarity of the messaging and what they would do in response to the letter in ‘real life’ and how soon they would take action. (Note – CCPs that had skipped section C also skipped section D for consistency).
<b>Section E: Guidance materials</b>	Tested CCP’s understanding of the scheme based on the guidance content, whether they would use the scheme / thought themselves eligible, understanding of specific terminology and overall views on usability, structure and format.

Section	Coverage of questions
<b>Section F: online account</b>	Asked how easy or difficult CCPs thought the online account would be to use, whether they would require any support to use the account and whether the guidance material had contained sufficient information about the account. (Note – not all CCPs were asked this section due to time constraints).
<b>Section G: No longer registered with regulator letter</b>	Explored CCP's views on the clarity of the letter and the main messages, their behavioural response if the letter were received in 'real life', whether they would refer back to the guidance, and whether CCPs had any preference for an alternative title for the letter. (Note – CCPs that had skipped section F also skipped section G for consistency).
<b>Section H: General views on the journey</b>	Asked for CCP's overall thoughts on the customer journey and the different materials they had reviewed.
<b>Section I: Characteristics and thank and close</b>	Awareness and knowledge of the TFC scheme prior to the interview, whether the CCP accepts childcare vouchers, willingness for recording to be reviewed by HMRC, details for incentive payment.

## Parents

- 3.4 A summary of the key sections in the parent topic guide is presented in Table 4. The complete topic guide is presented in Appendix 4.

**Table 4: Summary of the main sections of the parent topic guide**

	Coverage of questions
<b>Introduction</b>	Introduced the interviewer, the purpose of the interview, expected interview length and provided reassurances on confidentiality and anonymity.
<b>Section A: Childcare calculator</b>	Explored parent's views on the usability of the calculator and particularly the ease of calculating income, and whether any support would be required. This section also included specific probes for parents on TC.
<b>Section B: Guidance materials</b>	Explored in detail how parents used the guidance material - including how they navigated between the main and further guidance, their understanding of the material, views of the format and structure of the guidance and perceived helpfulness of the guidance for using the childcare calculator. Understanding of specific terms was tested. This section also included specific probes for parents on TC, self-employed parents and parents of disabled children.

	Coverage of questions
<b>Section C: Applying for TFC online</b>	Tested parent's thoughts on the process of applying for an online TFC account.
<b>Section D: Parent not eligible for TFC</b>	Checked understanding of what email's main messages, thoughts on language and tone, what action would be taken in response to the email if received in 'real life' and how soon. (Note – half of the parent sample was asked this section to ensure consistency with the customer journey).
<b>Section E: Notification of eligibility decision (delay)</b>	Tested understanding of the email, what action would be taken and how soon after receiving the email. (Note – the parent sample that skipped Section D was asked Section E to ensure consistency with the customer journey).
<b>Section F: Welcome to the scheme</b>	Explored whether parents felt they would be able to use the online account after reading the email, whether they had a preference for what the online account was called and what payments would be called. Also tested whether the email contained all of the information parent's needed, understanding of the email, what action would be taken and how soon after receiving the email.
<b>Section G: Logging into and setting up online account</b>	Reviewed overall thoughts on setting up the online account – how easy or difficult this might be.
<b>Section H: Forgotten account password</b>	Explored clarity and main messages of the letter, any action that might be taken in response and how soon.
<b>Section I: Reconfirmation – one month notice</b>	Tested whether parents would refer back to the guidance after receiving this email, if they had a preference for a title for the email, and whether the term 'reconfirming eligibility' was clearly understood. Explored signposting to a telephone contact number which would be provided in a letter to 'digitally unconfident' parents.
<b>Section J: Reconfirmation – two weeks' notice</b>	Tested understanding of the email and main messages, and main behavioural response if the email were received in 'real life'. (Note – only those parents that said they would not reconfirm their eligibility after receiving the one month notice email, were asked Section J to reflect the 'true' customer journey).
<b>Section K: Failure to reconfirm notification</b>	Tested understanding of the email and main messages, and main behavioural response if the email were received in 'real life'. (Note – half of the parent sample was asked this section to ensure consistency with the customer journey).

	Coverage of questions
<b>Section L: Successful reconfirmation</b>	Explored whether parents felt it would be useful to receive a reminder email before needing to reconfirm again. Tested understanding of the email and main messages, and main behavioural response if the email were received in 'real life'. (Note – the parent sample that skipped Section K was asked Section L to ensure consistency with the customer journey).
<b>Section M: Notification that childcare provider is no longer registered</b>	Tested understanding of the email, what parents would do in response – particularly if they would refer back to the guidance – and general understanding of the main messages. (Note – Section M tested in 10 interviews only due to time constraints)
<b>Section N: General views on guidance and correspondence materials</b>	Explored what parents thought in general about all of the materials, the customer journey as a whole (amount of materials, general format and structure, if they felt anything was missing, appropriateness of receiving both email and hard copy materials).
<b>Section O: Characteristics and thank and close</b>	Awareness and knowledge of the TFC Scheme prior to the interview, confidence looking up information and making applications online, willingness for recording to be reviewed by HMRC, details for incentive payment.

## 4 Appendix – materials developed

Appendix 1 – Childcare provider recruitment screener

Appendix 2 – Parent recruitment screener

Appendix 3 – Childcare provider topic guide

Appendix 4 – Parent topic guide

## Appendix 1 – Childcare provider recruitment screener

## Tax Free Childcare Recruitment Screener - Providers

Telephone

Quota category	Number of interviews to achieve
Independent nurseries	4
Nursery chains	4
Playschemes	4
School-based schemes (breakfast clubs, after-school clubs)	4
Independent childminders	4
Nannies	4
Total	24

Monitoring Quota category	Number of interviews to achieve
Size (number of children cared for)	Ensure a mix
Ages of children looked after	Ensure a mix
Respondents comfort with looking up information online	Ensure a mix
Respondents familiarity with Tax Free Childcare scheme	Ensure a mix

Locations	
London	
Leeds	
Leicester	
Cardiff	

## S Introduction

ASK TELEPHONIST

- S1 **Good morning / afternoon. My name is NAME and I'm calling from IFF Research on behalf of HMRC. We are inviting childcare providers to take part in research about the government's new provision for tax-free childcare.**

[IF NURSERY / PLAYScheme] **Please could I speak to the manager or the person responsible for the company's administration?**

[IF CHILDMINDER / NANNIE] **Please could I speak to [NAME]?**

*FINE IF INTERVIEWER IS REFERRED ON TO SOMEBODY AT HEAD OFFICE. IF THIS IS THE CASE, INTERVIEWER TO CHECK THAT THEY ARE SPEAKING TO THE RIGHT PERSON IN HQ – IDEALLY ADMINISTRATOR OR PERSON RESPONSIBLE FOR SIGNING UP PROVIDER TO ANY GOVERNMENT SCHEMES.*

Transferred	1	CONTINUE
Hard appointment	2	MAKE APPOINTMENT
Soft Appointment	3	
Refusal	4	CLOSE
Refusal – company policy	5	
Refusal – Taken part in recent survey	6	
Nobody at site able to answer questions	7	
Not available in deadline	8	
Engaged	9	
Fax Line	10	
No reply / Answer phone	11	
Residential Number	12	
Dead line	13	
Company closed	14	

ASK ALL

S2 **Good morning / afternoon, my name is NAME, calling from IFF Research, on behalf of HMRC. We are inviting childcare providers to take part in research about the government's new provision for Tax-Free Childcare. The research focusses on the online guidance and other communication materials which will be used when the scheme is rolled out.**

**We would like to conduct a face-to-face interview with you to discuss your thoughts and impressions of the online guidance and other communication materials. The interview would take about an hour to complete and we will make a £30 donation to a charity of your choice as a thanks for taking part.**

**Would you be interested in taking part in an interview between 23<sup>rd</sup> November and 8<sup>th</sup> December?**

*\*INFORM THE RESPONDENT THAT THIS WILL POTENTIALLY INVOLVE GOING THROUGH A WEBSITE WITH THEM AND THAT WE WOULD LIKE TO USE THEIR WI-FI TO DO THAT AND THEN CHECK IF THEY ARE STILL INTERESTED\**

Yes - Continue	1	CONTINUE
Respondent wants more information	2	MAKE APPOINTMENT – INFORM RESEARCH TEAM
No – not interested	3	THANK AND CLOSE

#### REASSURANCES TO USE IF NECESSARY

We acquired your telephone number from...

All data will be reported in aggregate form and your answers will not be reported to our client in any way that would allow you to be identified.

If respondent wishes to confirm validity of survey or get more information about aims and objectives, they can call:

- **MRS: Market Research Society on 0500396999**
- **IFF: NAME AND CONTACT DETAILS**
- **HMRC: NAME AND CONTACT DETAILS**

#### TAX FREE CHILDCARE – BACKGROUND INFO

Tax-Free Childcare (TFC) will be introduced in 2017. It is a new childcare scheme that will make Government childcare support more widely available and will offer working families 20% support towards qualifying childcare costs up to a value of £2,000 per child per year (£4,000 for a disabled child).

## A Screening Questions

ASK ALL

- A1 **I just need to check a couple of things to confirm that you are eligible to take part in the research. Firstly, which of the following best describes the childcare services which you provide?**

*READ OUT. SINGLE CODE.*

Nursery	1	CHECK QUOTAS
Independent childminder	2	
Nanny service	3	
Playscheme	4	
School based scheme (breakfast club, after school club)	5	
Don't know	6	THANK AND CLOSE
None of these	7	
Refused	8	

IF NURSERY (A1/2)

- A2 **Is your nursery independent or is it part of a chain?**

Independent	1	CHECK QUOTAS
Part of a chain	2	
Don't know	3	THANK AND CLOSE

IF INDEPENDENT CHILDMINDER / NANNY (A1/2)

- A3 **Where do you actually look after the children? Is it...?**

From your own home	1	CLASS AS AN INDEPENDENT CHILDMINDER
From your employers' / the parents' home	2	CLASS AS A NANNIE
Don't know	3	THANK AND CLOSE

ASK ALL

A4 **Are you registered with or approved by an appropriate regulatory body e.g. OFSTED?**

Yes	1	THANK AND CLOSE
No	2	
Don't know	3	

ASK ALL

A5 **Do you care for any children under the age of 12?**

Yes	1	THANK AND CLOSE
No	2	
Don't know	3	
Refused	4	

ASK ALL

A6 **Do you care for any disabled children who are under the age of 17?**

Yes	1	
No	2	
Don't know	3	
Refused	4	

**DUMMY VARIABLE, DO NOT ASK**

Provide care for children under 12 and/or for disabled children under 17	1	A5=1 or A6=1
Do not provide types of care above	2	A5≠1 and A6≠1

ASK ALL

A7 **How many children does your company care for?**

0-1	1	MONITOR TO ACHIEVE A GOOD SPREAD
2-5	2	
6-9	3	
10-19	4	
20-29	5	
30 or more	6	
Don't know	7	
Refused	8	

ASK IF A3 =1

A8 **Are any of the children that you look after aged....?**

*CODE ALL THAT APPLY*

0-4	1	MONITOR TO ACHIEVE A GOOD SPREAD
5-7	2	
8-10	3	
11-12	4	
Refused	8	

ASK ALL

A9 **How confident do you feel in looking up information relating to your business online?**

*READ OUT. SINGLE CODE.*

Very confident	1	MONITOR TO ACHIEVE A GOOD SPREAD
Fairly confident	2	
Not very confident	3	
Not at all confident	4	
Don't know	5	

ASK ALL

A10 **How familiar are you with the government's proposed Tax Free Childcare programme?**  
*READ OUT. SINGLE CODE.*

Very familiar	1	MONITOR TO ACHIEVE A GOOD SPREAD
Fairly familiar	2	
Not very familiar	3	
Not heard of it before now	4	
Don't know	5	

## B Arranging an Appointment

ASK ALL

- B1 Thank you for confirming / clarifying that. As I mentioned, the interview will be face-to-face with one of our researchers and will take about an hour to complete. We are looking to conduct the interview between 23<sup>rd</sup> November and 8<sup>th</sup> December. Is there a time and date that would suit?

*PLEASE ALSO COLLECT THE FOLLOWING INFORMATION*

<b>DATE OF INTERVIEW</b>	
<b>APPOINTMENT TIME</b>	
<b>NAME OF ORGANISATION</b>	
<b>RESPONDENT NAME</b>	
<b>JOB TITLE</b>	
<b>BEST CONTACT TEL NUMBER</b>	
<b>ALTERNATIVE CONTACT TEL NUMBER</b>	
<b>MOBILE TEL NO</b>	
<b>EMAIL ADDRESS</b>	
<b>LOCATION: CONFIRM ADDRESS OF ORGANISATION / INTERVIEW</b>	
<b>CONFIRM SPECIAL INSTRUCTIONS:</b>	
<ul style="list-style-type: none"> <li>• <b>DETAILS OF ROOM / FLOOR</b></li> <li>• <b>WHO TO ASK FOR AT RECEPTION</b></li> <li>• <b>ANY SECURITY DETAILS REQUIRED (E.G. ID,)</b></li> </ul>	

THANK RESPONDENT AND CLOSE INTERVIEW

Finally I would just like to confirm that this survey has been carried out under IFF instructions and within the rules of the MRS Code of Conduct. Thank you very much for your help today.

## Appendix 2 – Parent recruitment screener

## Tax Free Childcare Recruitment Screener - Parents

Telephone

Quota category	
Self-employed	A7=1
Parents with disabled children	A2=1
Lone parents	A6=4 or 5
Currently in receipt of Tax Credits or Universal Credit	A11=1
Digitally excluded	A16 = 4 or 5 A17 or A18 or A19 = 2 or 3
Mainstream [couple with one or both people employed, not in receipt of benefits, not digitally excluded]	NOT IN ANY OF ABOVE CATEGORIES

Monitoring Quota category – not interlocking	Number of interviews to achieve
Age	Ensure a mix
Number of children	Ensure a mix
Age of children	Ensure a mix
Type of childcare currently used	Ensure a mix
Comfort transacting online	Ensure a mix
Awareness/knowledge of TFC	Ensure a mix
Total household income	Ensure a mix
Highest level of education	Ensure a mix

## S Introduction

ASK ALL

- S1 **Good morning / afternoon / evening. My name is NAME and I'm calling from IFF Research on behalf of HMRC. We are inviting parents to take part in research about the government's new provision for Tax-Free Childcare.**

**The research focusses on the online communication and guidance materials which will be used when the scheme is rolled out.**

**We would like to conduct a face-to-face interview with you to discuss your thoughts and impressions of the online materials. The interview would take about 90 minutes to complete and you will receive £50 as a thank you gesture for taking part.**

**Would you be interested in taking part in an interview between Monday 14<sup>th</sup> December and Sunday 24<sup>th</sup> January?**

Yes - Continue	1	CONTINUE
Respondent wants more information	2	MAKE APPOINTMENT – INFORM RESEARCH TEAM
No – not a parent	3	THANK AND CLOSE
No – not interested	4	
Hard appointment	5	MAKE APPOINTMENT
Soft appointment	6	
Engaged	7	CALL BACK DIFFERENT DAY
Not available during fieldwork	8	THANK AND CLOSE
No reply / Answer phone	9	
Dead line	10	

ASK ALL

**S2 Thank you. And can I check, would you be the best person to speak to about childcare in your household?**

Yes - continue	1	CONTINUE
No – need to speak to appropriate person	2	ASK TO BE INTRODUCED TO APPROPRIATE PERSON - REINTRODUCE
No – appropriate person currently unavailable.	3	MAKE APPOINTMENT
Don't know	4	THANK AND CLOSE
Refused	5	

#### REASSURANCES TO USE IF NECESSARY

We acquired your telephone number from...

All data will be reported in aggregate form and your answers will not be reported to our client in any way that would allow you to be identified.

If respondent wishes to confirm validity of survey or get more information about aims and objectives, they can call:

- **MRS: Market Research Society on 0500396999**
- **IFF: NAME AND CONTACT DETAILS**
- **HMRC: NAME AND CONTACT DETAILS**

## A Screening Questions

ASK ALL

- A1 **Thank you for agreeing to participate in our research. I just need to check a couple of things to confirm that you are eligible to take part in the research. Firstly, can I ask if you have any children under the age of 12?**

Yes	1	THANK AND CLOSE
No	2	
Don't know	3	
Refused	4	

ASK ALL

- A2 **Do you have any children who are under the age of 17 and registered as disabled?**

Yes	1	THANK AND CLOSE
No	2	
Don't know	3	
Refused	4	

**NOTE FOR INTERVIEWERS – CLARIFY UNDERSTANDING OF ‘REGISTERED AS DISABLED’ – MEANS CHILD IS UNDER 17 – UP TO SEPTEMBER FOLLOWING YOUR CHILD’S 16TH BIRTHDAY – AND THEY EITHER:**

- **GET DISABILITY LIVING ALLOWANCE OR PERSONAL INDEPENDENCE PAYMENT**
- **HAVE BEEN CERTIFIED AS SEVERELY SIGHT-IMPAIRED OR BLIND BY A CONSULTANT OPHTHALMOLOGIST.**

### **DUMMY VARIABLE, DO NOT ASK**

Has child(ren) under 12 and/or disabled child(ren) under 17	1	A1=1 or A2=1
Does not have child(ren) under 12	2	A1 ≠ 1
Does not have disabled child(ren) under 17	3	A2≠1

ASK ALL

A3 **And are you currently paying for childcare?**

Yes	1	GO TO A5
No	2	GO TO A4
Don't know	3	THANK AND CLOSE
Refused	4	

ASK IF SAID 'NO' TO A3

A4 **Are you likely to be paying for childcare in the next six months?**

Yes	1	GO TO A5
No	2	THANK AND CLOSE
Don't know	3	
Refused	4	

ASK ALL

A5 **What type of childcare do you currently use or anticipate using?**

*READ OUT. SINGLE CODE.*

Nursery	1	MONITOR TO ACHIEVE A GOOD SPREAD
Independent childminder	2	
Nanny service (i.e. at your home, 'au pair', live-in)	3	
Playscheme	4	
School based scheme (breakfast club, after school club)	5	
Informal childcare (family, friends, grandparents)	6	THANK AND CLOSE
Don't know	7	
None of these	8	
Refused	9	

ASK ALL  
 A6 **Which of the following best describes your household's current working status:**  
 READ OUT. PROMPT IF NECESSARY. SINGLE CODE.

A couple with both people working full-time (30+ hrs)	1	CHECK QUOTAS
A couple with one person working full time (30+ hours) and one person working part-time (16-29 hours)	2	
A couple with both people working part time (16-29 hours)	3	
Single parent working full time (30+ hrs)	4	
Single parent working part-time (16-29 hours)	5	
A couple with one person working full time (30+ hours) and one person working part-time (less than 16 hours)	6	THANK AND CLOSE
A couple with both people working part time (less than 16 hours)	7	
Single parent working part-time (less than 16 hours)	8	
A couple one person working full or part time and one not working	9	
Nobody working in household	10	
Don't know	11	
Refused	12	

ASK ALL  
 A7 **Would you describe yourself [or your partner] as being self-employed?**

Yes	1	MONITOR TO ACHIEVE A GOOD SPREAD
No	2	
Don't know	3	CONTINUE
Refused	4	

ASK ALL

A8 **And are you [or your partner] currently part of an employer childcare scheme?**

Yes	1	MONITOR TO ACHIEVE A GOOD SPREAD
No	2	
Don't know	3	THANK AND CLOSE
Refused	4	

ASK IF RESPONDED 'YES' TO PART OF AN EMPLOYER CHILDCARE SCHEME

A9 **And as part of the employer childcare scheme do you [or your partner] receive 'Employer Supported Childcare' vouchers?**

Yes	1	MONITOR TO ACHIEVE A GOOD SPREAD
No	2	
Don't know	3	CONTINUE
Refused	4	

ASK ALL.

A10 **And can you tell me which income band best describes your annual income band**

ASK IF HAVE PARTNER (A6 = 1-3)

**[and which income band best describes your partner's annual income]?**

*READ OUT. SINGLE CODE.*

		Participant	Partner	
Less than £5,000	1			MONITOR TO ACHIEVE A GOOD SPREAD
£5,000 - £20,000	2			
£20,001 - £55,000	3			
£55,000 - £75,000	4			
£75,001 - £100,000	5			
£100,001 - £150,000	6			THANK AND CLOSE
More than £150,000	7			
Don't know	8			
Refused	9			

ASK ALL

A11 **Does your household [you or your partner] currently receive either Tax Credits or Universal Credit?**

Yes	1	CHECK QUOTAS
No	2	
Don't know	3	THANK AND CLOSE
Refused	4	

ASK ALL

A12 **How many children do you have?**

1	1	MONITOR TO ACHIEVE A GOOD SPREAD
2	2	
3-5	3	
6 or more	4	
Refused	5	CONTINUE

ASK FOR EACH CHILD

A13 **How old is your child?**

0-4	1	MONITOR TO ACHIEVE A GOOD SPREAD
5-7	2	
8-10	3	
11-12	4	
13-17	5	
Refused	6	CONTINUE

ASK ALL

**A14 What is your highest level of education?**

*DO NOT READ OUT. PROMPT AS NECESSARY. SINGLE CODE.*

Entry Level (includes Entry level certificate, Entry level Skills for Life, Entry level award, certificate and diploma, Entry level Functional Skills, Entry level Foundation Learning)	1	MONITOR TO ACHIEVE A GOOD SPREAD
Level 1 (includes GCSEs grades D-G, NVQ Level 1, BTEC award, certificate and diploma level 1, Key Skills Level 1, Skills for Life Level 1, Functional Skills level 1)	2	
Level 2 (includes GCSE grades A*-C, NVQ Level 2, BTEC award, certificate and diploma level 2, Key Skills Level 2, Skills for Life Level 2, Functional Skills level 2)	3	
Level 3 (includes A Level, AS Level, International Baccalaureate, NVQ Level 3, BTEC award, certificate and diploma level 3, Key Skills Level 3)	4	
Level 4 (Level 4 includes NVQs at level 4, Certificate of higher education, BTEC Advanced Professional award, certificate and diploma level 4, Key Skills Level 4)	5	
Level 5 (Level 5 includes Foundation degree, NVQ Level 4, Higher National Diploma, Diploma of further education, Diploma of higher education, BTEC Advanced Professional award, certificate and diploma level 5)	6	
Level 6 (includes Bachelor's degree, Graduate certificate, Graduate diploma, BTEC Advanced Professional award, certificate and diploma level 6)	7	
Level 7 (includes Master's degree, postgraduate certificate, postgraduate diploma, NVQ Level 5, BTEC Advanced Professional award, certificate and diploma level 7)	8	
Level 8 (includes PhD, Vocational qualifications Level 8)	9	
Don't know	10	CONTINUE
Refused	11	

ASK ALL

**A15 As a household, do you use the Internet?**

Yes	1	CONTINUE
No	2	
Don't know	3	THANK AND CLOSE
Refused	4	

ASK ALL

A16 **How would you rate your skills using technology and the Internet?**

*DO NOT READ OUT. SINGLE CODE.*

Very good	1	MONITOR TO ACHIEVE A GOOD SPREAD
Fairly good	2	
Neither good nor poor	3	
Fairly poor	4	
Very poor	5	
Don't know	6	THANK AND CLOSE
Refused	7	

ASK IF A16 = 4 OR 5

**READ OUT TO ALL: I am now going to read you out three scenarios involving some tasks using the internet. For each of these, I will ask you whether you feel you would be able to do this without any help, or with some help, or not able to do this at all.**

A17 **First scenario is to provide basic information to a government department online, such as updating your address or notifying them of a change of circumstances. Do you think you are:**  
*READ OUT. SINGLE CODE.*

Able to do this without any help	1	MONITOR TO ACHIEVE A GOOD SPREAD
Able to do this if you receive some help	2	
Not able to do this at all	3	
Refused	4	THANK AND CLOSE
Don't know	5	

ASK IF A17 = 1

A18 **Now I am going to tell you the second scenario. It is to make a payment or purchase something online, such as paying for a TV licence or buying car tax. Do you think you are:**

*READ OUT. SINGLE CODE.*

Able to do this without any help	1	MONITOR TO ACHIEVE A GOOD SPREAD
Able to do this if you receive some help	2	
Not able to do this at all	3	
Refused	4	THANK AND CLOSE
Don't know	5	

ASK IF A18 = 1

A19 **And final scenario is to provide detailed information to a government department online, such as completing a tax return or benefit application. Do you think you are:**

*READ OUT. SINGLE CODE.*

Able to do this without any help	1	MONITOR TO ACHIEVE A GOOD SPREAD
Able to do this if you receive some help	2	
Not able to do this at all	3	
Refused	4	THANK AND CLOSE
Don't know	5	

ASK ALL

A20 **How familiar are you with the Government's proposed Tax-Free Childcare programme?**

*READ OUT. SINGLE CODE.*

Very familiar	1	MONITOR TO ACHIEVE A GOOD SPREAD
Fairly familiar	2	
Not very familiar	3	
Not heard of it before now	4	
Don't know	5	CONTINUE

## B Arranging an Appointment

ASK ALL

- B1 **Thank you for confirming / clarifying that. As I mentioned, the interview will be face-to-face with one of our researchers and will take about 90 minutes to complete. We are looking to conduct the interview between Monday 14<sup>th</sup> December and Sunday 24<sup>th</sup> January. Would it be possible to give me a few dates and times within this time period when you would be available for an interview?**

WRITE IN DATE AND TIME OF INTERVIEW OF AVAILABILITY – 3 OPTIONS ADD ADDITIONAL COMMENTS – SUCH AS PREFERRED ADDRESS FOR INTERVIEW		
Refused	1	THANK AND CLOSE
Not available during fieldwork	2	THANK AND CLOSE

- B2 **Thank you - We will send you an email confirming the time and date of the interview. This will include our contact details in case you want to get in touch for any reason.**

**Can I just check is [TEL 1] the best home phone number to reach you on?**

Yes	1
No – incorrect (Please type in new telephone number)	2

- B3 **And could I please also take a mobile phone number to reach you on?**

WRITE IN MOBILE PHONE NUMBER

- B4 **And could I take an e-mail address so that I can send you an email to confirm our appointment?**

WRITE IN EMAIL ADDRESS

**B5 Can I just check that I've noted your email address down correctly?**

*INTERVIEWER – READ ALOUD EMAIL ADDRESS GIVEN. IF INCORRECT, RE-WRITE IN.*

REWRITE IN CORRECT EMAIL ADDRESS

--

Name:	
RECORD DETAILS OF RESPONDENT WHO COMPLETED INTERVIEW	
Job title:	
Email address:	

**B6 Thank you very much for taking the time to speak to us today. Would you be willing for us to call you back regarding:**

This particular study – if we need to clarify any of the information	1	
Other research studies which may be relevant to you	2	
Neither of these	3	

IF CONSENT TO RECONTACT

**B7 And could I just check, is [NUMBER] the best number to call you on?**

Yes	1	
No - write in number	2	

ASK ALL

THANK RESPONDENT AND CLOSE INTERVIEW
--------------------------------------

Finally I would just like to confirm that this survey has been carried out under IFF instructions and within the rules of the MRS Code of Conduct. Thank you very much for your help today.

Appendix 3 – Childcare provider topic guide

# Tax Free Childcare Communication Testing

## Childcare Provider Topic Guide

### Introduction to the research [2-3 mins]

- Introduce self
- Thank you for agreeing to participate in this research. IFF has been commissioned by HMRC to conduct research to test a new scheme that the government will be launching soon to help parents with the costs of childcare. In particular, we are testing correspondence and guidance material developed for childcare providers as part of the scheme.
- We want to test the full journey that providers will go through when they come across the scheme so I'd just like you to imagine that you are in the position of hearing about this scheme for the first time. I'll show you some different materials and then ask you some follow-up questions about what you thought about it.
- Any questions you have about the new government scheme should be answered by the materials as you go through these.
- The answers you provide today will help us to understand how users interact with the materials, the experience of the user journey, and whether the needs of childcare providers are being met.
- As a thank you for completing the interview today, a donation of £30 will be made to the charity of your choice.
- The interview will last for roughly one hour (60 minutes).
- Just to remind you, any information you provide will be held in the strictest of confidence and will be used only for research purposes. The information we report back to HMRC will not identify you or your business unless you say that this is OK.
- Before we begin can I just check that you are happy for me to record the interview? This is so I can focus on what you're saying and refer back to our conversation at a later date if needed. REASSURE IF NECESSARY: as mentioned, you or your business will not be identifiable from any information that you provide and the recording will not be shared with the client (HMRC).

## A. The Initial Invitation Letter [15 mins]

READ OUT TO ALL: **We're now going to start going through the various materials that childcare providers will receive when the scheme is introduced. We will go through the materials in the same order and the same format that you would receive them if you signed up to the scheme.**

*INTERVIEWER TO PASS OVER A PAPER COPY OF THE INITIAL INVITATION LETTER (CCP2).*

READ OUT TO ALL: **This is the probably the first document that you would receive – as a letter. Please read through the letter and as you do, please feel free to talk aloud and make any comments about whatever comes to mind.**

*ALLOW PARTICIPANT TO READ THROUGH THE LETTER IN OWN TIME. INTERVIEWER TO MAKE A NOTE OF ANY REACTIONS OR COMMENTS MADE ALOUD WHILST LETTER IS BEING READ.*

- B8 **I'd now like to ask you a few questions on what you thought about it. First, what was your overall reaction to the letter?**
- B9 **What do you think you would do after receiving the letter? What immediate action would you take?**
- Would you read it / file it?
  - Would you sign-up to the scheme?
  - Why would you take this action?
- B10 **And how clear did you find the letter?**
- B11 **Did you feel that you understood what it was telling you? What are the key messages it is conveying?**

*INTERVIEWER TO PROBE TO ESTABLISH PARTICIPANT'S LEVEL OF UNDERSTANDING – IN THEIR OWN WORDS WHAT DID THE LETTER SAY/WHAT IS IT TELLING THEM*

- About how the scheme operates?
  - About what they need to do and why?
  - About when they need to act?
  - About where to get more information?
- B12 **Were there any parts of the letter that you found confusing or difficult to understand?**  
PROBE IF YES:
- Which parts were confusing/difficult? Why?
  - How do you think they could be made clearer?
- B13 **Did you have any difficulty with the 'How to sign up' section?**

PROBE IF YES:

- Was it clear what information was required?
- How easy or difficult will it be for you to provide the information needed to sign up to the scheme?

**B14 In your own words, what does the term 'sign up code' mean to you?**

ASK IF HAS NOT ALREADY EMERGED THROUGH INTERVIEW:

**B15 Based on the information contained in the letter, how confident do you feel in being able to sign up to the scheme?**

- Does the letter provide the information that you need?
- Did the letter answer all of your questions?
- Would you need further support? What would this look like?

ASK ALL

**B16 So if you received this letter, do you think you would sign up to the scheme?**

PROBE IF YES / NOT COVERED IN RESPONSE TO A2:

- How soon after receiving the letter would you sign up to the scheme? Would it prompt you to sign up immediately or in the near future? Or is it something that you would put off until a later date? Why/why not?

**B17 Are there any times of the year that would be particularly good or particularly bad for you to receive this letter? Does it make a difference when in the year you are asked to sign up? (is there a particularly busy time when you would not want to receive the letter or a particularly quiet time when you would prefer to receive the letter)**

PROBE IF YES:

- In what month would you prefer to sign up? When would you least like to sign up?
- Why?

ASK ALL

**B18 It is possible that not all providers would receive this letter at the same time (for example, if the letters are sent out in batches). What, if any, action would you take if you became aware that you had received this invitation letter but other childcare providers had not?**

- And what about if others had received it but you had not? Do you think you would be likely to find this out?

ASK ALL:

**B19 What, if anything would you would change about the letter – e.g. would you add or remove any information? Why/Why not?**

**B20 Do you have any other comments on the invitation letter?**

**B21 Would you be happy if this was the first communication that you received from HMRC about the scheme or would you expect to receive something else before this? Why/Why not? What sort of communication?**

**B22 Would you like to have earlier notice or warning that you will be asked to sign up?**

PROBE IF YES:

- Why would this be useful?
- How far in advance would you think this notice / warning?

## B. The Variant Invitation Letter [5 mins]

READ OUT TO ALL: I'd now like to show you another letter.

*INTERVIEWER TO PASS OVER A PAPER COPY OF THE VARIANT INVITATION LETTER (CCP2A).*

READ OUT TO ALL: **If you didn't sign up to the scheme after the first letter then you would receive this one. Please read through the letter, and as you do please feel free to talk aloud and make any comments about whatever comes to mind.**

*ALLOW PARTICIPANT TO READ THROUGH THE LETTER IN OWN TIME. INTERVIEWER TO MAKE A NOTE OF ANY REACTIONS OR COMMENTS MADE ALOUD WHILST LETTER IS BEING READ.*

READ OUT TO ALL: I'd now like to ask you a few questions on what you thought about it.

**B1 First, how do you feel about receiving a 'reminder' / 'prompt' letter such as this?**

- Is it useful / helpful?
- Why/why not?

**B2 What do you think are the main messages of this letter?**

**B3 What do you think you would do after receiving the letter? What immediate action would you take?**

- IF NECESSARY: If the first letter hadn't prompted you to sign up, would this one make you do so? Why/why not?
- IF WOULD PROMPT TO SIGN-UP: How soon would you sign up after receiving this letter? Would you do so immediately or at a later date?
- IF WOULD NOT PROMPT SIGN-UP: Why not? What would prompt you to sign up? What are the main reasons why you wouldn't sign up?

**B4 What did you think about the paragraph that starts 'Over XX childcare providers have already signed up....'?**

- Did you notice this paragraph?
- Is it persuasive?
- What would the number of providers need to be in order to influence you?
- Would it be better for the text to give the proportion of childcare providers who have signed up already as opposed to the number of childcare providers?

## C. Signing up online [5 mins]

IF SKIPPING SECTION C AND D:

**READ OUT TO ALL:** The next part of the process would involve signing up for the scheme. If you wanted to sign-up to the scheme you would need to go through an online set-up process. This would require you to enter the sign-up code from the letter that I have just shown you. You would then be asked to confirm details about the name and address of your business which would be taken from your regulator's records and then to enter your Unique Taxpayer Reference and bank details.

If your registration was successful then you would be set up with a childcare account and I'll show you what that would look like in a minute.

I'd not like to focus on the guidance and information which will be available online and ask some follow up questions about this.

IF NOT SKIPPING SECTION C AND D:

**READ OUT TO ALL:** If you wanted to sign up to the scheme then you would need to go through an online set-up process which I'm going to show you now. The version you will be looking at today has been presented as a series of screen shots of each webpage - please just imagine it is website. As I talk you through the screen shots, please talk aloud and make any comments about whatever comes to mind.

*INTERVIEWER TO TALK THROUGH HARD COPIES OF CCP SIGN-UP SCREEN PROCESS DOCUMENT. INTERVIEWER TO MAKE A NOTE OF ANY REACTIONS OR COMMENTS MADE ALOUD WHILST SIGN-UP SCREENS ARE BEING VIEWED.*

**C1 First, what are your overall thoughts about the sign-up process?**

**C2 How easy or difficult did you find the process?**

- Is it clear what you are meant to do?
- How much time do you think it would take to sign-up? Is it a fairly quick or fairly long process?
- Would you go through all of the sign-up process at once or would you sign-up in stages? Why?

**C3 What support or additional information would you need to help you with this process?**

## D. Failure to Sign Up Letter [5 mins]

*INTERVIEWER – DO NOT READ OUT IF SKIPPING SECTIONS C AND D.*

*INTERVIEWERS WHO ARE NOT SKIPPING SECTIONS C AND D:*

**READ OUT TO ALL: Imagine that you had been through this sign up process. The next thing that could happen is that you could receive this letter.**

*INTERVIEWER TO PASS OVER A PAPER COPY OF THE UTR SIGN-UP FAILURE LETTER (CCP8).*

**READ OUT TO ALL: Please read through the letter, and as you do feel free to talk aloud and make any comments about whatever comes to mind.**

*ALLOW PARTICIPANT TO READ THROUGH THE LETTER IN OWN TIME. INTERVIEWER TO MAKE A NOTE OF ANY REACTIONS OR COMMENTS MADE ALOUD WHILST LETTER IS BEING READ.*

**READ OUT TO ALL: I'd now like to ask you a few questions on what you thought about it.**

- D1 **What do you think you would do after receiving the letter? What immediate action would you take?**
- D2 **What do you think are the main messages of this letter?**
- D3 **Were there any parts of the letter that you found confusing or difficult to understand?**  
PROBE IF YES:
- Which parts were confusing / difficult? Why?
  - How do you think they could be made clearer?
- D4 **In your own words, what does the term 'unique taxpayer reference' mean to you?**
- D5 **What would you do if you received the letter and you did not have a Unique Taxpayer Reference (UTR) number?**
- D6 **How soon after receiving this letter would you take action? Is it something you would act on straightaway? Why/why not?**

## E. Guidance materials: Content [15 minutes]

**READ OUT TO ALL: I'd now like you to have a look through the guidance material that will be provided for childcare providers. The guidance will be made available online on the main Government website – gov.uk. The version you will be looking at today is being presented as an**

**'offline' version because the online version is still in development. If you click on the buttons shown then this will take you to new pages in the same way as it would work online.**

**This is the material that you would be directed to in the letter that we looked at earlier (where it says 'to find out more go to...'). If you found out about the scheme in another way – e.g. through the media – and then used a search engine to find out more information then you would probably end up at this document as well.**

*INTERVIEWER TO PASS LAPTOP TO THE PARTICIPANT WITH GUIDANCE MATERIAL ON-SCREEN.*

**READ OUT TO ALL: Please explore this document – just try to imagine how you would look at this information in 'real life'. There is no right or wrong approach; we are trying to test whether or not the information has been provided in a helpful way. If it feels natural – then just tell me what you are thinking as you are reading through the information.**

*INTERVIEWER TO ALLOW PARTICIPANT TO GO THROUGH THE GUIDANCE MATERIAL. GIVE THEM AROUND 5 MINUTES TO LOOK AT IT (BUT DON'T CUT THEM SHORT IF THEY WANT TO SPEND LONGER).*

*INTERVIEWER – COMPLETE ROUTE RECORD SHEET AS RESPONDENT NAVIGATES THROUGH THE GUIDANCE – TRY TO DO THIS AS UNOBTRUSIVELY AS POSSIBLE.*

**E1 In your own words, please describe how you think the scheme works.**

- What do you think are the criteria that a childcare provider has to meet to be eligible for the scheme?
- Do you think that you would qualify for the scheme? Why / why not?

**E2 How likely would you be to sign up to the scheme, based on the information you have read in the guidance?**

**E3 Now, could you please talk me through the pages that you looked at, explaining why you made the choices that you did.**

*INTERVIEWER TALK THROUGH ROUTE RECORD SHEET AND FOR EACH LINK FOLLOWED ASK:*

- Why did you choose to follow that link?
- What question were you hoping would be answered?
- Did you find the information you were after?

**E4 How easy or hard was it to find the information that you were looking for as you went through the material?**

- Is there any information you wanted to find but were unable to? What was it?

*IF THE INFORMATION IS COVERED IN THE GUIDANCE THEN INTERVIEWER TO POINT OUT WHERE, CHECK WHETHER THIS INFORMATION PROVIDES AN ANSWER TO WHAT PARTICIPANTS WANTED AND EXPLORE WHY THEY WERE UNABLE TO FIND IT ON THE FIRST LOOK THROUGH.*

E5 **How did you find the overall order in terms of the sequence of the sections e.g. how well did the sections run on from one another?**

*INTERVIEWER TO ENCOURAGE PARTICIPANT TO IDENTIFY ANY SECTIONS THEY FEEL WERE NOT IN THE RIGHT ORDER AND TO PROBE WHY/HOW THEY WOULD CHANGE THE ORDER.*

E6 **Do you think the guidance materials did or did not include the right sections?**

*PROBE IF DID NOT THINK RIGHT SECTIONS INCLUDED:*

- Was there anything missing? If yes, what sections would you add to the material? Why?

E7 **Where there any sections that you found difficult to understand?**

*PROBE IF YES:*

- Which sections did you find difficult to understand and why?
- Do you have any outstanding questions after reading the guidance?

*ALLOW SPONTANEOUS RESPONSE AND THEN PROBE FOLLOWING SPECIFIC AREAS OF GUIDANCE IF NOT ALREADY DISCUSSED*

- 1) *UNDERSTANDING OF TERM 'MAIN CONTACT HELD BY YOUR REGULATORY BODY'. THIS CAN BE FOUND IN THE 'SIGNING-UP' SECTION OF THE GUIDANCE.*

E8 **Is it clear from the guidance who the 'main contact held by your regulatory body' would be? Why/why not?**

E9 **READ DEFINITION: "The main contact is the person that the Tax Free Childcare Team at HMRC will use for communicating with you and will be provided to HMRC by the relevant regulator."**

- Is that what you understood?
- What additional information would help you to identify who the 'main contact' would be?

- 2) *EFFECTIVENESS OF THE 'HELPING PARENTS UNDERSTAND' TAX-FREE CHILDCARE SECTION AND USE OF 'GUIDANCE FOR PARENTS' - THE LINK TO WHICH CAN BE FOUND AT THE BOTTOM OF THIS SECTION.*

E10 **At the end of the guidance, there is a section titled 'Helping parents understand Tax-Free Childcare'. Having read the section, how confident would you feel in directing parents to the relevant materials they need on Tax-Free Childcare? Why/why not?**

E11 **You'll have seen that section of the guidance makes reference to 'guidance for parents'. Do you think you would want to look at these sections?**

*PROBE:*

- What information would you be looking for in particular?
- What do you think would be the ideal format of this information?

- 3) *INTEREST IN THE 'CHILDCARE CALCULATOR'. THE LINK TO THIS TOOL CAN BE FOUND IN THE 'HELPING PARENTS UNDERSTAND' SECTION.*

**E12 And what about the childcare calculator, is this something you would envisage looking at?**

- 4) *UNDERSTANDING OF TERMS 'CHILDCARE PROVIDER REGULATOR NUMBER' AND 'CHILDCARE PROVIDER ACCOUNT' USED IN THE GUIDANCE.*

**E13 I'm now going to ask you about some of the other specific terms included in the guidance material. Firstly, what do you understand the term 'childcare provider regulator number' to mean?**

- Was this understanding informed by the guidance?
- IF NO: What is this understanding based on?
- Would it or would it not be useful for the guidance to contain further information on 'childcare provider regulator numbers'? Why/why not?

**E14 What do you understand the term 'childcare provider account' to mean?**

- Was this understanding informed by the guidance?
- IF NO: What is this understanding based on?
- Would it or would it not be useful for the guidance to contain further information on 'childcare provider accounts'? Why/why not?

*INTERVIEWER HAND BACK CCP2 FOR REFERENCE TO HELP PARTICIPANTS RECALL DETAILS*

**E15 If you had received the initial invitation letter (CCP2) which we first looked at 'in real life' do you think you would have followed the link to this guidance? Why / why not?**

*INTERVIEWER HAND BACK CCP8 FOR REFERENCE*

**E16 Thinking about the letter you would receive if your UTR code did not work when signing-up, do you think the guidance material helps to explain what you would need to do?**

*INTERVIEWER HAND BACK HARD COPIES OF CCP SIGN-UP SCREEN*

**E17 Thinking about the online sign-up process you have just gone through, do you think the guidance material explains this well? Why / why not?**

- Would you like more or less information on the sign-up process in the guidance material?
- When would you like to receive the guidance material – before or after you had signed up? Why?

**E18 Overall, how did you find this online format to use?**

- What did you like or dislike about it?

**E19 How do you think you might use this guidance?**

- Would you go straight to it from the initial invitation letter?

- Would you dip into it to refer to the sections that you needed? Or would you read it all in one go?
- Would you expect to go back to it on subsequent occasions? What would prompt that?

**E20 Would you use the guidance in this online format or would you prefer to receive guidance in another format i.e. through telephone support?**

- Would you actively seek out other types of support?

**E21 At what point do you feel would be best for childcare providers to have access to the guidance material – before or after receiving the initial invitation letter? Why/why not?**

## F. Online account [5 mins]

IF SKIPPING SECTION F AND G:

READ OUT TO ALL: **If the sign-up process was successful then you would be issued with an online account for the Tax Free Childcare Scheme. You would have a unique log-in ID that you would need to enter to access the account. Once you had entered this you would be able to amend your contact details and also to view payments into your account.**

**I'd now like to focus on your views of the overall journey, having gone through the different sets of materials.**

IF NOT SKIPPING SECTIONS F AND G:

READ OUT TO ALL: **If you had successfully signed up online then you would be given an online account. I'm now going to show you what this would look like. The version you will be looking at today has been presented as a series of screen shots of each online screen.**

**As I talk you through it, please talk aloud and make any comments about whatever comes to mind.**

*INTERVIEWER TO TALK THROUGH HARD COPIES OF CCP ACCOUNT SCREEN DOCUMENT WITH PARTICIPANT.*

*INTERVIEWER TO MAKE A NOTE OF ANY REACTIONS OR COMMENTS MADE ALOUD WHILST SIGN-UP SCREENS ARE BEING VIEWED.*

- F1 **What are your overall thoughts about the online childcare provider account?**
- F2 **How easy or difficult does it seem to use?**
- F3 **Do you feel you would need any extra support or information to use the account? Why/why not?**
- F4 **Having now looked at the online account, do you think the information provided section 6 'Your childcare provider account' in the guidance material was helpful? Why/why not?**

*INTERVIEWER – BRING UP GUIDANCE MATERIAL ON-SCREEN IF PARTICIPANT IS STRUGGLING TO ANSWER*

## G. No Longer Registered with Regulator Letter [5 mins]

INTERVIEWER – DO NOT READ OUT IF SKIPPING SECTIONS F AND G.

INTERVIEWERS WHO ARE NOT SKIPPING SECTIONS F AND G:

READ OUT TO ALL: I'd now like to show you one last letter.

INTERVIEWER TO PASS OVER A PAPER COPY OF THE NO LONGER REGISTERED WITH REGULATOR LETTER (CCP14).

READ OUT TO ALL: Please read through the letter, and as you do please feel free to talk aloud and make any comments about whatever comes to mind.

ALLOW PARTICIPANT TO READ THROUGH THE LETTER IN OWN TIME. INTERVIEWER TO MAKE A NOTE OF ANY REACTIONS OR COMMENTS MADE ALOUD WHILST LETTER IS BEING READ.

READ OUT TO ALL: I'd now like to ask you a few questions on what you thought about it.

- G1 **What do you think you would do after receiving the letter? What immediate action would you take? How quickly would you take action?**
- G2 **Would you refer to the guidance material after receiving the letter? Why/why not?**
- G3 **What do you think are the main messages of this letter?**
- G4 **Were there any parts of the letter that you found confusing or difficult to understand?**  
PROBE IF YES:
- Which parts were confusing / difficult? Why?
  - How do you think they could be made clearer?
- G5 **What do you think you would do if you received the letter and you were unsure why you had been de-registered?**
- G6 **And what would you do if in the future you re-registered?**
- G7 READ OUT TO ALL: I'm now going to read out two slightly different titles for the letter.  
**Title A:** 'Your Tax-Free Childcare Status' [this is the current title]  
**Title B:** 'Stopping Tax-Free Childcare payments'  
**Which of these titles do you prefer/think is most appropriate for the letter? Why?**

## H. General views on the journey [5 mins]

- H1 **Generally, what do you think about the materials that I've shown you?**
- H2 **Are hard copy letters and online guidance an appropriate way of letting providers know about the scheme? Why/why not?**
- H3 **Is online sign-up an appropriate format for childcare providers to join the scheme? Why/why not?**
- H4 **What do you think about the overall order in which you received the guidance?**  
*PROBE:*
- Did the order in which you received the materials seem about right?
  - What would you change? Why?
- H5 **Would you want to receive some form of information about Tax Free Childcare to share with parents?**  
*PROBE:*
- Why / why not?
  - What information would you want to share with parents?
  - In what format?
  - At what point would you be likely to share this information?

## I. Characteristics and thank and close [2-3 mins]

- 11 **Thanks for taking the time today to go through the information about Tax Free Childcare. Is there anything else related to what we have been talking about today that you'd like to add?**

We're keen to ensure we speak to a wide range of childcare providers. To help us build a picture of this, I'd like to ask you a few personal questions. All your answers will be treated in the strictest confidence. We will not pass on any personal information to anyone else.

- 12 **How do you normally find out about changes in Government policy or legislation that affect your business?**

WRITE IN
----------

- 13 **Had you heard of Tax-Free Childcare before today?**

Yes	1	
No	2	
Don't know	3	

IF YES:

- 14 **What did you know about Tax-Free Childcare?**

WRITE IN
----------

- 15 **Do you currently accept Childcare Vouchers from parents?**

Yes	1	
No	2	
Don't know	3	

- 16 **Sometimes our client (HMRC) likes to listen to recordings for quality and training purposes. Would you be happy for us to pass the recording of this interview back to them for this purpose? We will ensure the recording does not identify you in any way.**

Yes	1	
No	2	

**I7 IFF would like to make a donation of £30 to the charity of your choice on your behalf as a thank you for taking the time to speak to us today. Please could you tell me which charity you would like your donation to go to?**

Charity donation

Name of charity \_\_\_\_\_  
(if applicable)

NOTE – ONLY IF PARTICIPANT QUERIES CHARITY DONATION E.G. ASKS IF CAN RECEIVE INCENTIVE DIRECTLY THEMSELVES, THEN ALLOW PARTICIPANT TO SELECT ONE OF THE FOLLOWING OPTIONS:

PayPal transfer

Personal cheque

PayPal email account \_\_\_\_\_  
(if applicable)

For personal cheque Make sure Payee Name is recorded correctly!

Name on cheque & postal address \_\_\_\_\_  
(if applicable) \_\_\_\_\_  
\_\_\_\_\_

**J10 And finally, we are also conducting face-to-face interviews with parents in December and early January to get their views on the correspondence and guidance materials that will be aimed at them when the scheme is rolled-out. Do you think that any of your parents would be willing to take-part in an interview? Would it be possible to get their contact details to invite them to take part?**

**IF AGREE TO HELP: That’s great - thank you. Kat Martin will be in touch to establish the best way of you providing the contact details of those who might be willing to take part.**

INTERVIEWER TO WRITE DOWN RESPONSE, CONTACTS DETAILS IF AVAILABLE OR INSTRUCTIONS ABOUT HOW TO GET CONTACT DETAILS.

**THANK RESPONDENT AND CLOSE INTERVIEW**

I declare that this survey has been carried out under IFF instructions and within the rules of the MRS Code of Conduct.		
Interviewer signature:	Date:	
Finish time:	Interview Length	Mins

Appendix 4 – Parent topic guide

## Tax Free Childcare Communication Testing

### Parent Topic Guide

#### Introduction to the research [2-3 mins]

- Introduce self
- Thank you for agreeing to participate in this research. IFF has been commissioned by HMRC to conduct research to test a new scheme that the government will be launching soon to help parents with the costs of childcare. In particular, we are testing correspondence and guidance material for parents which will be used when the scheme is rolled out.
- We want to test the full journey that parents will go through when they come across the scheme so I'd just like you to imagine that you are in the position of hearing about this scheme for the first time. I'll show you some different materials and then ask you some follow-up questions about what you thought about it.
- Any questions you have about the new government scheme should be answered by the materials as you go through these.
- The answers you provide today will help us to understand how users interact with the materials, the experience of the user journey, and whether the needs of parents are being met.
- As a thank you for completing the interview today, you will receive £50 as a cheque or PayPal payment.
- The interview will last for roughly 90 minutes.
- Just to remind you, any information you provide will be held in the strictest of confidence and will be used only for research purposes. The information we report back to HMRC will not identify you or any of your family members.
- Before we begin can I just check that you are happy for me to record the interview? This is so I can focus on what you're saying and refer back to our conversation at a later date if needed. REASSURE IF NECESSARY: as mentioned, you or your family will not be identifiable from any information that you provide and the recording will not be shared with the client (HMRC).

## A. Childcare calculator [10 mins]

READ OUT TO ALL: The first thing I'd like you have a look at is the childcare calculator. This will be made available online on the main Government website – gov.uk. If you had searched for 'Tax-Free Childcare' online and/or gone to the gov.uk website to look for information, this would be one of the first things that you would see. The version you will be looking at today is being presented as a series of screen shots of each webpage - please just imagine it as a website. As I talk you through the screen shots, please talk aloud and make any comments about whatever comes to mind.

This is what the childcare calculator looks like:

*INTERVIEWER TO BRING UP CHILDCARE CALCULATOR SCREEN SHOTS ON SCREEN AND ALLOW PARTICIPANT TO GO THROUGH THE SCREENSHOTS. INTERVIEWER TO MAKE A NOTE OF ANY REACTIONS OR COMMENTS MADE ALOUD WHILST CALCULATOR SCREEN SHOTS ARE BEING VIEWED.*

**A1** First, what are your overall thoughts about the childcare calculator?

**A2** How easy or difficult do you think it would be to use?

- Is it clear what you are meant to do?
- How much time do you think it would take to use? Would it be a fairly short or fairly long process?

**A3** Would you need any support or additional information to help you to use the childcare calculator? If so what/where would you go for this?

**A4** Having gone through the childcare calculator, would you have any questions or want to have more information after looking at this? What?

*INTERVIEWER TO MAKE A NOTE OF ANY QUESTIONS AND REVISIT WHEN PARTICIPANT IS LOOKING AT THE GUIDANCE MATERIAL.*

**A5** Thinking in particular about the section on income, how easy or difficult would you find it to provide this information? Why/why not?

- Would you want further information or support?

IF YES

**A6** What type of further information or support would you want? Why?

ASK IF IN RECEIPT OF TAX CREDITS, UNIVERSAL CREDIT.

**A7** How helpful do you think the childcare calculator would be to help you understand your eligibility for Tax-Free Childcare, as well as being in receipt of tax credits or Universal Credit?

**A8** And do you have any other comments on the childcare calculator?

## B. Guidance Materials [25 mins]

READ OUT TO ALL: I'd now like you to have a look through the guidance material that will be provided for parents. There are two main 'parts' to the guidance – mainstream and further guidance, which contains more detailed information. The guidance will be made available online on the main Government website – gov.uk. The version you will be looking at today is being presented as an 'offline' version because the online version is still in development. If you click on the buttons shown then this will take you to new pages in the same way as it would work online.

*INTERVIEWER TO PASS LAPTOP TO THE PARTICIPANT WITH MAINSTREAM GUIDANCE MATERIAL ON-SCREEN FIRST.*

READ OUT TO ALL: Please explore this material – just try to imagine how you would look at this information in 'real life', so please do read through the material and click on links as you would normally. There is no right or wrong approach; we are trying to test whether or not the information has been provided in a helpful way. If it feels natural – then just tell me what you are thinking as you are reading through the information.

*INTERVIEWER TO ALLOW PARTICIPANT TO GO THROUGH THE GUIDANCE MATERIAL. GIVE THEM AROUND 5 MINUTES TO LOOK AT IT (BUT DON'T CUT THEM SHORT IF THEY WANT TO SPEND LONGER).*

*INTERVIEWER – COMPLETE ROUTE RECORD SHEET FOR MAINSTREAM GUIDANCE AS RESPONDENT NAVIGATES THROUGH THE GUIDANCE – TRY TO DO THIS AS UNOBTRUSIVELY AS POSSIBLE. WHERE PARTICIPANT CLICKS THROUGH TO FURTHER GUIDANCE, MARK UP ON ROUTE RECORD SHEET FOR FURTHER GUIDANCE [SO USE THE TWO TOGETHER].*

*ONCE PARTICIPANT HAS FINISHED, INTERVIEWER TO BRING UP FURTHER GUIDANCE MATERIAL ON SCREEN.*

READ OUT TO ALL: This is the further guidance material. If you had clicked on some of the links in the main guidance, you would have come through to the relevant sections in the further guidance for more information. Again, please explore this material as if you were looking at this information in 'real life'. If it feels natural – then just tell me what you are thinking as you are reading through the information.

*INTERVIEWER TO PASS LAPTOP BACK TO PARTICIPANT WITH FURTHER GUIDANCE MATERIAL ON SCREEN.*

*INTERVIEWER TO ALLOW PARTICIPANT TO GO THROUGH THE FURTHER GUIDANCE MATERIAL. GIVE THEM AROUND 7 MINUTES TO LOOK AT IT (BUT DON'T CUT THEM SHORT IF THEY WANT TO SPEND LONGER).*

*INTERVIEWER – COMPLETE ROUTE RECORD SHEET FOR FURTHER GUIDANCE AS RESPONDENT NAVIGATES THROUGH THE GUIDANCE – TRY TO DO THIS AS UNOBTRUSIVELY AS POSSIBLE. START NUMBERING AGAIN FOR WHEN GOING THROUGH FURTHER GUIDANCE SEPARATELY TO THE MAINSTREAM GUIDANCE I.E. NO LINKS.*

READ OUT TO ALL: I'm now going to ask you a few questions about the guidance materials. Feel free to refer back to the guidance on the screen to help answer the questions.

**B1 First, in your own words, please describe how you think the scheme works.**

- What can you use the scheme to pay for?
- What do you think are the criteria that a parent has to meet to be eligible for the scheme?
- Do you think that you would qualify for the scheme? Why / why not?

**B2 How likely would you be to use the scheme, based on the information you have read in the guidance?**

**B3 Now, could you please talk me through the pages that you looked at, explaining why you made the choices that you did. We'll go through the mainstream guidance material first:**

*INTERVIEWER TALK THROUGH ROUTE RECORD SHEET FOR MAINSTREAM GUIDANCE. WHERE PARTICIPANT HAS TAKEN A NON-LINEAR ROUTE/SKIPPED SECTIONS/FOCUSED ON PARTICULAR SECTIONS OR CLICKED ON A LINK, PROBE:*

- Why did you choose to follow that link/read that section in particular?
- What question were you hoping would be answered?
- Did you find the information you were after?

**B4 And now could you please talk me through the pages that you looked at in the further guidance, explaining why you made the choices that you did.**

*INTERVIEWER TALK THROUGH ROUTE RECORD SHEET FOR FURTHER GUIDANCE. WHERE PARTICIPANT HAS TAKEN A NON-LINEAR ROUTE/SKIPPED SECTIONS/FOCUSED ON PARTICULAR SECTIONS OR CLICKED ON A LINK, PROBE:*

- Why did you choose to follow that link/read that section in particular?
- What question were you hoping would be answered?
- Did you find the information you were after?

ASK IF HASN'T EMERGED FROM RESPONSES TO A3 AND A4

**B5 How easy or hard was it to find the information that you were looking for as you went through the material?**

- Is there any information you wanted to find but were unable to? What was it?

*IF THE INFORMATION IS COVERED IN THE MAINSTREAM GUIDANCE THEN INTERVIEWER TO POINT OUT WHERE, CHECK WHETHER THIS INFORMATION PROVIDES AN ANSWER TO WHAT PARTICIPANTS WANTED AND EXPLORE WHY THEY WERE UNABLE TO FIND IT ON THE FIRST LOOK THROUGH.*

*IF THE INFORMATION IS NOT PROVIDED IN THE MAINSTREAM GUIDANCE, INTERVIEWER TO CHECK THE FURTHER GUIDANCE – IS IT INCLUDED THERE?*

**B6 How did you find the overall order in terms of the sequence of the sections e.g. how well did the sections run on from one another?**

*INTERVIEWER TO ENCOURAGE PARTICIPANT TO IDENTIFY ANY SECTIONS THEY FEEL WERE NOT IN THE RIGHT ORDER AND TO PROBE WHY/HOW THEY WOULD CHANGE THE ORDER.*

**B7 Do you think the guidance materials did or did not include the right sections?**

*PROBE IF DID NOT THINK RIGHT SECTIONS INCLUDED:*

- Was there anything missing? If yes, what sections would you add to the material? Why?

**B8 Where there any sections that you found difficult to understand?**

*PROBE IF YES:*

- Which sections did you find difficult to understand and why?
- Do you have any outstanding questions after reading the guidance?

**B9 What action, if any, would you take if you needed further assistance as you went through the guidance? So for example if you wanted further clarification on something or if you did not fully understand something in the guidance – what would you do?**

- Would you actively seek out other types of support?
- What format would you like this support in – online, telephone?
- Do you have a preference? Why/why not?

### Exploring specific sections in the guidance material

**READ OUT TO ALL: I'm now going to ask you some more detailed questions about specific parts of the guidance.**

**B10 First, thinking about what you have just read, what does the term 'eligibility criteria' mean to you?**

READ DEFINITION ALOUD

**"The requirements which parents must meet to be eligible for Tax-Free Childcare."**

- Is that what you understood?

**B11 And based on you have just read in the guidance material, what do you think are the eligibility criteria for Tax-Free Childcare?**

- What additional information would help you to identify what the 'eligibility criteria' are?

**B12 And based on the information contained in the guidance material, would you say that you are eligible for the scheme? Why / why not?**

**B13 Thinking about what you have just read, please describe your understanding of who a parent's 'representative' could be?**

- Who is it?

READ DEFINITION ALOUD

**"Parents can choose to manage a childcare account jointly with someone else. They can only choose one person and that person will be known as their 'representative'."**

- Is that what you understood?
- Did you have any difficulties with understanding?

- What additional information would help you to identify who a 'representative' might be?

ASK IF HAS NOT EMERGED IN RESPONSE TO A19

**B14 And thinking about the information in the further guidance on how to manage your account – is it clear what the difference is between 'nominating a representative' and 'appointing somebody to manage your account'? Please could you explain what the difference is?**

- Did you have any difficulties with understanding?
- What additional information would help you to better understand the difference?

ASK IF EMPLOYED. IF THEY DID NOT VISIT THE PAGE IN THE FURTHER GUIDANCE: 'WORK OUT YOUR INCOME: EMPLOYEES', BRING IT TO THEIR ATTENTION:

**B15 Was it clear from the guidance how to work out your income?**

**B16 How easy or difficult would you find it to calculate your income based on the approach set out in the guidance?**

- How easy or difficult would it be to factor in employee benefits such as a company car or medical cover?
- How long would it take you?
- What if any, difficulties would you have?

**B17 How, if it all, could this information have been made clearer?**

IF THEY DID NOT VISIT THE PAGE 'WORK OUT YOUR INCOME':

**B18 How could this information be made easier to find?**

ASK IF SELF-EMPLOYED. IF THEY DID NOT VISIT THE PAGE IN THE FURTHER GUIDANCE: 'WORK OUT YOUR INCOME: SELF EMPLOYED', BRING IT TO THEIR ATTENTION:

**B19 As a self-employed parent, was it clear from the guidance how to work out your income?**

**B20 How easy or difficult would you find it to calculate your income based on the approach set out in the guidance?**

- How long would it take you?
- What if any, difficulties would you have?

**B21 How, if it all, could this information have been made clearer?**

IF THEY DID NOT VISIT THE PAGE 'WORK OUT YOUR INCOME':

**B22 How could this information be made easier to find?**

ASK ALL SELF-EMPLOYED

**B23 And how similar or different is the approach set out in the guidance, from how you would usually work out your income?**

ASK PARENTS OF DISABLED CHILDREN

**B24 Did the guidance make clear the difference in childcare allowance for parents of disabled children?**

IF NO, POINT OUT PAGE: 'OVERVIEW'

**B25 Focussing on this page in particular, is the difference now clear?**

**B26 How could this information have been made easier to find?**

ASK IF IN RECEIPT OF TAX CREDITS, UNIVERSAL CREDIT.

*INTERVIEWER -REFER BACK TO THE GUIDANCE PAGE IF PARTICIPANT IS STRUGGLING TO RECALL.*

**B27 Thinking about the eligibility criteria, what is your understanding of whether you are or are not eligible to receive Tax-Free Childcare? Why/Why not?**

*INTERVIEWER – PROBE PARTICIPANT UNDERSTANDING OF ELIGIBILITY IN TERMS OF THEM ALREADY RECEIVING CHILDCARE SUPPORT. REFER BACK TO THE GUIDANCE PAGE IF PARTICIPANT IS STRUGGLING TO RECALL. IF THEY DID NOT VISIT THE PAGE: 'TAX CREDITS, UNIVERSAL CREDIT OR HELP FROM YOUR EMPLOYER', BRING IT TO THEIR ATTENTION*

**B28 Is it clear from the guidance how receiving Tax Credits or Universal Credit impacts your eligibility for Tax-Free Childcare? Why/why not?**

**B29 How, if at all, could this information be made clearer?**

**B30 How could this information be made easier to find?**

**B31 What action, if any, would you take after reading this information? Why/ why not?**

- Would you check the impact Tax-Free Childcare might have on your current situation?
- How would you check this? Would you refer to the guidance? Why/why not?

**B32 From the guidance, do you think you would be worse off or better off under the Tax-Free Childcare scheme, compared to the childcare support you currently receive? Why/why not?**

### **Format and structure of the guidance material**

READ OUT TO ALL: **And now I'm going to ask you a few questions about the format of the guidance.**

**B33 Overall, how did you find this online format to use?**

- What did you like or dislike about it

**B34 How do you think you might use this guidance?**

- Would you dip into it to refer to the sections that you needed? Or would you read it all in one go?
  - Would you expect to go back to it on subsequent occasions? What would prompt that
- B35 **At what point do you feel would be best for parents to have access to the guidance material – before, after or at the same time as the childcare calculator? Why/why not?**

## C. Applying for Tax-Free Childcare Online [5 mins]

**READ OUT TO ALL:** If you wanted to apply for the scheme then you would need to go through an online application process which I'm going to show you now. The version you will be looking at today is being presented as a series of screen shots of each webpage - please just imagine it is website. As I talk you through the screen shots, please talk aloud and make any comments about whatever comes to mind.

*INTERVIEWER TO TALK THROUGH POWERPOINT SLIDESHOW OF PARENT APPLICATION SCREEN SHOTS. INTERVIEWER TO MAKE A NOTE OF ANY REACTIONS OR COMMENTS MADE ALOUD WHILST APPLICATION SCREENS ARE BEING VIEWED.*

- C1 **First, what are your overall thoughts about the application process?**
- C2 **How easy or difficult would you find the process?**
- Is it clear what you are meant to do?
  - How much time do you think it would take to complete the application? Is it a fairly quick or fairly long process?
  - Would you go through all of the application process at once or would you go through it in stages? Why?
- C3 **Would you need any support or additional information to help you with this process?**
- C4 *PROBE IF YES:*
- What additional support/information would you need?
  - Where would you go for this?

## D. Parent not eligible – PAR3 Email [5 mins]

IF SKIPPING SECTION D

**READ OUT TO ALL:** Once you had been through the online application process, the next thing that might happen is that you receive an email to say that you are not eligible for the scheme. The email would also state the reason for this. If you wanted to appeal the decision, you could go to a website which the email would direct you to. Alternatively, if your circumstances had changed and you now felt that you would be eligible for Tax-Free Childcare, you could also try to re-apply to the scheme.

**However, let's assume that you were eligible for the scheme – I'd now like to focus on the information that you might get.**

IF NOT SKIPPING SECTION D

**READ OUT TO ALL: Imagine you have been through the application process. You could receive this email next. Could you please read through it and tell me what you think.**

*INTERVIEWER TO SHOW THE INELIGIBLE NOTIFICATION EMAIL (PAR 3).*

**D1 Please describe your understanding of what the email is telling you.**

**D2 What are your thoughts on the language and tone of the email?**

- What you re-word anything differently? Why/why not?

**D3 What do you think you would do after receiving the email? What immediate action would you take?**

**D4 How clear do you think the email is? What do you think are the main messages of this email?**

**D5 Would you take any action after receiving this email? Why/why not?**

IF WOULD TAKE ACTION:

**D6 How soon after receiving this email would you take action? Is it something you would act on straightaway? Why/ why not?**

**D7 What would you do?**

- Would you contact HMRC?
- Would you contact somebody else or another organisation? Why/why not?

## E. Eligibility decision – PAR4 Email [5 mins]

IF SKIPPING SECTION E

READ OUT TO ALL: **Once you had been through the online application process, the next thing that might happen is that you receive an email to confirm that you are eligible for the scheme, and that a Childcare account has been opened for you. The email would contain details of how you could access and use your Childcare account.**

**I'd now like to focus on the next set of information that you might get.**

IF NOT SKIPPING SECTION E

READ OUT TO ALL: **Imagine you had been through the online application process. The next thing that might happen is that you receive this email. Could you please read through it and tell me what you think.**

*INTERVIEWER TO PASS OVER THE DELAY IN DECISION EMAIL (PAR 4).*

**E1 Please describe your understanding of what the email is telling you.**

**E2 What do you think you would do after receiving the email? Would you take any immediate action?**

*PROBE IF YES*

- What action would you take?

**E3 How clear do you think the email is? What do you think are the main messages of this email?**

**E4 How soon after receiving this email would you take action? Is it something you would act on straightaway? Why/why not?**

## F. Welcome to the scheme – PAR34 Email [10 mins]

READ OUT TO ALL: **Now I'd like to show you another email. You would receive this after finding out that you are eligible for the scheme (which you were told in the previous email).**

*INTERVIEWER TO PASS OVER THE WELCOME PACK (PAR34).*

READ OUT TO ALL: **This is the next email that you would receive. Please read through the email and as you do, please feel free to talk aloud and make any comments about whatever comes to mind.**

*ALLOW PARTICIPANT TO READ THROUGH THE EMAIL IN OWN TIME. INTERVIEWER TO MAKE A NOTE OF ANY REACTIONS OR COMMENTS MADE ALOUD WHILST EMAIL IS BEING READ.*

**F1 Please describe your understanding of what the email is telling you. What are the key messages it is conveying?**

*INTERVIEWER TO PROBE TO ESTABLISH PARTICIPANT'S LEVEL OF UNDERSTANDING – IN THEIR OWN WORDS WHAT DID THE EMAIL SAY/WHAT IS IT TELLING THEM*

- About how the scheme operates?
- About what they need to do and why?
- About when they need to act?
- About where to get more information?

**F2 What do you think you would do after receiving this? Would you take any immediate action?**

- Would you read it / file it?
- Would you log into your Childcare account?
- Would you set up payments to your childcare provider?
- Why would you take this action?

**F3 And how clear did you find the email?**

**F4 Were there any parts of the email that you found confusing or difficult to understand?**

PROBE IF YES:

- Which parts were confusing / difficult? Why?
- How do you think they could be made clearer?

ASK IF HAS NOT ALREADY EMERGED THROUGH INTERVIEW:

**F5 Based on the information contained in the email, how confident do you feel about being able to use your childcare account?**

- Does the email provide the information that you need?
- Did the email answer all of your questions?
- Would you refer back to the guidance to help you? Why/why not?
- Would you need further support? What would this look like?

ASK ALL

**F6 So if you received this email, do you think you would start using the scheme?**

PROBE IF YES / NOT COVERED IN RESPONSE TO B2:

- How soon after receiving the email would you start using the scheme? Would it prompt you to use it immediately or in the near future? Or is it something that you would put off until a later date? Why/why not?

**F7 READ OUT TO ALL: I'm now going to read out two slightly different terms that could be used to describe the account you would have with HMRC for this scheme.**

**Term 1:** *'Childcare account'* [this is the current term used]

**Term 2:** *'Tax-Free Childcare account'*

**Do you think either of these terms is more or less preferable? Why?**

**F8 READ OUT TO ALL: I'm now going to read out a second set of two slightly different terms that could be used to describe the payments made to parents by the Government as part of this scheme.**

**Term 1:** *'Tax-Free Childcare payments'* [this is the current term used]

**Term 2:** *'Childcare payments'*

**Do you think either of these terms is more or less preferable? Why?**

**F9 What, if anything would you would change about the email – e.g. would you add or remove any information? Why / Why not?**

**F10 Do you have any other comments on the welcome email?**

## G. Logging into and setting up your online account [5 mins]

**READ OUT TO ALL: The next step would be to log in to your online childcare account, which I'm going to show you now. The version you will be looking at today has been presented as a series of screen shots of each webpage - please just imagine it is website. As I talk you through the screen shots, please talk aloud and make any comments about whatever comes to mind.**

*INTERVIEWER TO TALK THROUGH POWERPOINT SLIDESHOW OF PARENT ACCOUNT SCREENSHOTS. INTERVIEWER TO MAKE A NOTE OF ANY REACTIONS OR COMMENTS MADE ALOUD WHILST ACCOUNT SCREEN SHOTS ARE BEING VIEWED.*

**G1 What are your overall thoughts about the online account log-in?**

**G2 How easy or difficult would you find it to use?**

- Is it clear what you are meant to do?
- How much time do you think it would take to log-in and select your childcare provider(s) and set up payments for each child?
- Is it an easy or difficult process? Why?

**G3 What support or additional information, if any, would you need to help you with this process?**

## H. Forgotten your account password – PAR50 Letter [5 mins]

READ OUT TO ALL: I'd now like to show you a letter.

INTERVIEWER TO PASS OVER A PAPER COPY OF THE CHANGING PASSWORD LETTER (**PAR 50**).

READ OUT TO ALL: **Imagine that you can't access the Tax Free Childcare online service as you have forgotten your password. You call the helpline for help and get sent this letter. Please read through the letter, and as you do feel free to talk aloud and make any comments about whatever comes to mind.**

*INTERVIEWER TO MAKE A NOTE OF ANY REACTIONS OR COMMENTS MADE ALOUD WHILST LETTER IS BEING READ.*

H1 **Please describe your understanding of the letter.**

H2 **Would you do anything after receiving the letter? What immediate action would you take?**

*PROBE IF YES:*

- What action would you take?
- Why would you take this action?

H3 **How clear do you think the letter is? What do you think are the main messages of this letter?**

H4 **How soon after receiving this letter would you take action? Is it something you would act on straightaway? Why/why not?**

## I. Reconfirmation – one month notice – PAR9 Email [7 mins]

READ OUT TO ALL: **Thank you. Now, imagine that you have been using your online account to pay money in and you have been eligible to receive Tax-Free Childcare. The next thing that could happen is that you would receive this email.**

*INTERVIEWER TO PASS OVER THE ELIGIBILITY RECONFIRMATION EMAIL – ONE MONTH NOTICE (PAR 9).*

READ OUT TO ALL: **Please read through the email, and as you do feel free to talk aloud and make any comments about whatever comes to mind.**

*ALLOW PARTICIPANT TO READ THROUGH THE EMAIL. INTERVIEWER TO MAKE A NOTE OF ANY REACTIONS OR COMMENTS MADE ALOUD WHILST EMAIL IS BEING READ.*

11 **First, please describe your understanding of the email.**

12 **And would you do anything after receiving the email? What immediate action would you take?**

*PROBE IF YES:*

- What action would you take?
- How quickly would you take action?
- Why would you take this action?

13 **How clear do you think the email is? What do you think are the main messages of this email?**

14 **Were there any parts of the email that you found confusing or difficult to understand?**

*PROBE IF YES:*

- Which parts were confusing / difficult? Why?
- How do you think they could be made clearer?

15 **Would you refer to any of the guidance material after receiving the email? Why/why not?**

*INTERVIEWER - IF PARTICIPANT ASKS TO LOOK AT THE GUIDANCE, BRING RELEVANT GUIDANCE MATERIAL BACK UP ON SCREEN FOR PARTICIPANT TO REFER TO.*

- Which guidance material – main or further?
- Which, if any, sections in particular would you refer to?

16 **Is it clear from the email what ‘reconfirming your eligibility’ means? Why/why not?**

*READ DEFINITION ALOUD*

17 **“Every three months, parents will need to make a fresh declaration, reconfirming that they are still eligible to get Tax-Free Childcare.”**

- Is that what you understood?
- What additional information would help you to understand what ‘reconfirming your eligibility criteria’ means?

ASK IF SELF-EMPLOYED

18 **How easy or difficult would you find it to reconfirm your eligibility 3 months in advance? Why/why not?**

19 READ OUT TO ALL: I'm now going to read out two slightly different titles for the email.

**Title A:** *'Check you're still eligible for Tax-Free Childcare'* [this is the current title]

**Title B:** *'Keep getting Tax-Free Childcare by confirming you're still eligible'*

**Which of these titles do you prefer/think is most appropriate for the email? Why?**

READ OUT TO ALL: I'm now going to give you a hard copy letter. This is very similar to the email that you have just read – there is one difference between them. Please could you read through the letter.

INTERVIEWER TO PASS OVER A **PAPER COPY OF THE ELIGIBILITY RECONFIRMATION LETTER – ONE MONTH NOTICE (PAR 9DE).**

110 **How easy or difficult is it to spot the information on the telephone hotline in the letter (PAR9DE)?**

IF NOT EASY:

111 **What might you do differently to this information to make it easier to see?**

- Would you move the telephone hotline information to a separate line?
- Would you highlight the text on the telephone hotline in some way?

## J. Reconfirmation – two week notice – PAR10 Email [5 mins]

INTERVIEWER TO ONLY ASK SECTION J QUESTIONS IF PARTICIPANT ANSWERED THAT THEY WOULD NOT TAKE ACTION OR WOULD NOT RECONFIRM ELIGIBILITY WITHIN 2 WEEKS OF RECEIVING THE FIRST RECONFIRMATION EMAIL [PAR9] IN SECTION I.

READ OUT TO ALL: **I'd now like to show you another email.**

*INTERVIEWER TO PASS OVER THE ELIGIBILITY RECONFIRMATION EMAIL – TWO WEEKS NOTICE (PAR 10).*

READ OUT TO ALL: **After receiving the last communication (PAR9), you might also receive this email. Please read through the email, and as you do feel free to talk aloud and make any comments about whatever comes to mind.**

*INTERVIEWER TO MAKE A NOTE OF ANY REACTIONS OR COMMENTS MADE ALOUD WHILST EMAIL IS BEING READ.*

J1 **First, please describe your understanding of the email.**

- Why do you think you have received this email?

J2 **And how do you think you would feel about receiving an email such as this?**

- Is it useful / helpful?
- Why / why not?

J3 **How clear do you think the email is? What do you think are the main messages of this email?**

J4 **Would you do anything after receiving the email? What immediate action would you take?**

- IF NECESSARY: If the first email hadn't prompted you to reconfirm your eligibility, would this one make you do so? Why/why not?
- IF WOULD PROMPT TO RECONFIRM: How soon would you sign up after receiving this email? Would you do so immediately or at a later date?
- IF WOULD NOT PROMPT RECONFIRMATION: Why not? What would prompt you to reconfirm your eligibility? What are the main reasons why you wouldn't reconfirm?

## K.Failure to re-confirm notification – PAR11 Email [5 mins]

IF SKIPPING SECTION K

READ OUT TO ALL: **If you did not reconfirm that you are eligible for the scheme, you would receive an email telling you that you had failed to reconfirm, and that your Tax-Free Childcare payments had been stopped as a result of this. You would be able to continue using the Childcare account. The email would also tell you what you need to do, to reconfirm your eligibility for the scheme, to make sure you continue getting Tax-Free Childcare payments.**

**However, let's assume that you did reconfirm – so you would not receive this email. I'd now like to focus on the information that you might get.**

IF NOT SKIPPING SECTION K

READ OUT TO ALL: **You could receive this email next. Could you please read through it and tell me what you think.**

*INTERVIEWER TO PASS OVER THE FAILURE TO RE-CONFIRM EMAIL (PAR 11).*

- K1 **Please describe your understanding of the email.**
- K2 **How clear do you think the email is? What do you think are the main messages of this email?**
- K3 **Would you do anything after receiving the email? Why/why not?**

IF WOULD TAKE ACTION:

- K4 **How soon after receiving this email would you take action? Is it something you would act on straightaway? Why/why not?**
- K5 **What action would you take?**

## L. Successful reconfirmation – PAR12 Email [5 mins]

IF SKIPPING SECTION L

READ OUT TO ALL: **If you did reconfirm and continue to be eligible for the scheme, you would then receive an email to tell you that this had been successful, and the date for when you would next need to reconfirm your eligibility (in another 3 months).**

**I'd now like to talk to you about your thoughts on the overall journey.**

IF NOT SKIPPING SECTION L

READ OUT TO ALL: **After being told to reconfirm your eligibility, you might receive this email. Could you please read through it and tell me what you think.**

*INTERVIEWER TO PASS OVER THE SUCCESSFUL RE-CONFIRMATION EMAIL (PAR 12).*

L1 **Please describe your understanding of the email.**

L2 **Would you do anything after receiving the email? Would you take any immediate action?**

*PROBE IF YES:*

- What action would you take?
- How quickly would you take action?
- Why would you take this action?

L3 **How clear do you think this email is? What do you think are the main messages of this email?**

L4 **The email states that you will receive a reminder before you next need to reconfirm. What are your thoughts on this – is it helpful to have a reminder? Why/why not?**

## M. Notification that Childcare Provider is no longer registered – PAR1 Email [5 mins]

INTERVIEWERS – ONLY TEST THIS SECTION FOR **ONE** OF YOUR PARENT INTERVIEWS. PLEASE COMPLETE TABLES BELOW ACCORDINGLY:

Section M asked	
Yes	
No	

Childcare provider	
Nursery	
Independent childminder	
Nanny service	
Playscheme	
School-based scheme	

INTERVIEWER TO PASS OVER THE CHILDCARE PROVIDER NO LONGER EMAIL (**PAR 1**).

READ OUT TO ALL: **Please read through this email, and as you do feel free to talk aloud and make any comments about whatever comes to mind.**

INTERVIEWER TO MAKE A NOTE OF ANY REACTIONS OR COMMENTS MADE ALOUD WHILST EMAIL IS BEING READ.

M1 **Please describe your understanding of the email.**

M2 **Would you do anything after receiving the email? Would you take any immediate action?**

M3 *PROBE IF YES:*

- What action would you take?
- How quickly would you take action?
- Why would you take this action?

ASK ALL

M4 **How soon after receiving this email would you take action?**

M5 **Would you refer to the guidance material after receiving the email? Why/why not?**

M6 **How clear do you think the email is? What do you think are the main messages of this email?**

M7 **Is there any additional information that you would like to be included in the email?**

- Would you want to have some information about why your childcare provider has been de-registered? Why/why not?

M8 **Were there any parts of the email that you found confusing or difficult to understand?**

PROBE IF YES:

- Which parts were confusing / difficult? Why?
- How do you think they could be made clearer?

M9 **If you received this email, would you continue to use your existing childcare provider [now unregistered] or would you change your childcare provider to one that is registered? Why/why not?**

## N.General views on the guidance and correspondence materials [5 mins]

N1 **Generally, what do you think about the materials that I've shown you?**

ASK IF NOT EMERGED FROM RESPONSE TO N1

N2 **Would you use the guidance material?**

- How clear did you find the information contained in the guidance?
- Do you think you would experience any challenges in using the guidance material? Why/why not?

ASK IF NOT EMERGED SPONTANEOUSLY FROM RESPONSE TO N1

N3 **And what do you think about the amount of correspondence material you might receive – is too little, about right or too much? Why?**

- Did you want more or less information?
- What might help?

N4 **Are email communications and online guidance an appropriate way of letting parents know about the scheme? Why/why not?**

N5 **What do you think about the overall order in which you received the guidance?**

*PROBE:*

- Did the order in which you received the materials seem about right?
- What would you change? Why?

N6 **And what did you think about the split of subjects in the mainstream guidance and further guidance? Is this about right? Would you like more or less?**

## O. Characteristics and thank and close [5 mins]

- O1 Thanks for taking the time today to go through the information about Tax Free Childcare. Is there anything else related to what we have been talking about today that you'd like to add?

We're keen to ensure we speak to a wide range of parents. To help us build a picture of this, I'd like to ask you a few personal questions. All your answers will be treated in the strictest confidence. We will not pass on any personal information to anyone else. Is it ok to continue?

- O2 How confident do you feel in looking up information and/or making applications online?

WRITE IN
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- O3 Had you heard of Tax-Free Childcare before today?

Yes	1	
No	2	
Don't know	3	

IF YES:

- O4 What did you know about Tax-Free Childcare?

WRITE IN
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- O5 And finally, sometimes our client (HMRC) likes to listen to recordings for quality and training purposes. Would you be happy for us to pass the recording of this interview back to them for this purpose? We will ensure the recording does not identify you in any way.

Yes	1	
No	2	

- O6 As a thank you for your time today, IFF are offering £50 as an incentive by either a PayPal transfer or a personal cheque. How would you like to receive your incentive? I'll just need to confirm some details:

PayPal transfer	<input type="checkbox"/>
Personal cheque	<input type="checkbox"/>

PayPal email account \_\_\_\_\_  
*(if applicable)*

For personal cheque Make sure Payee Name is recorded correctly!

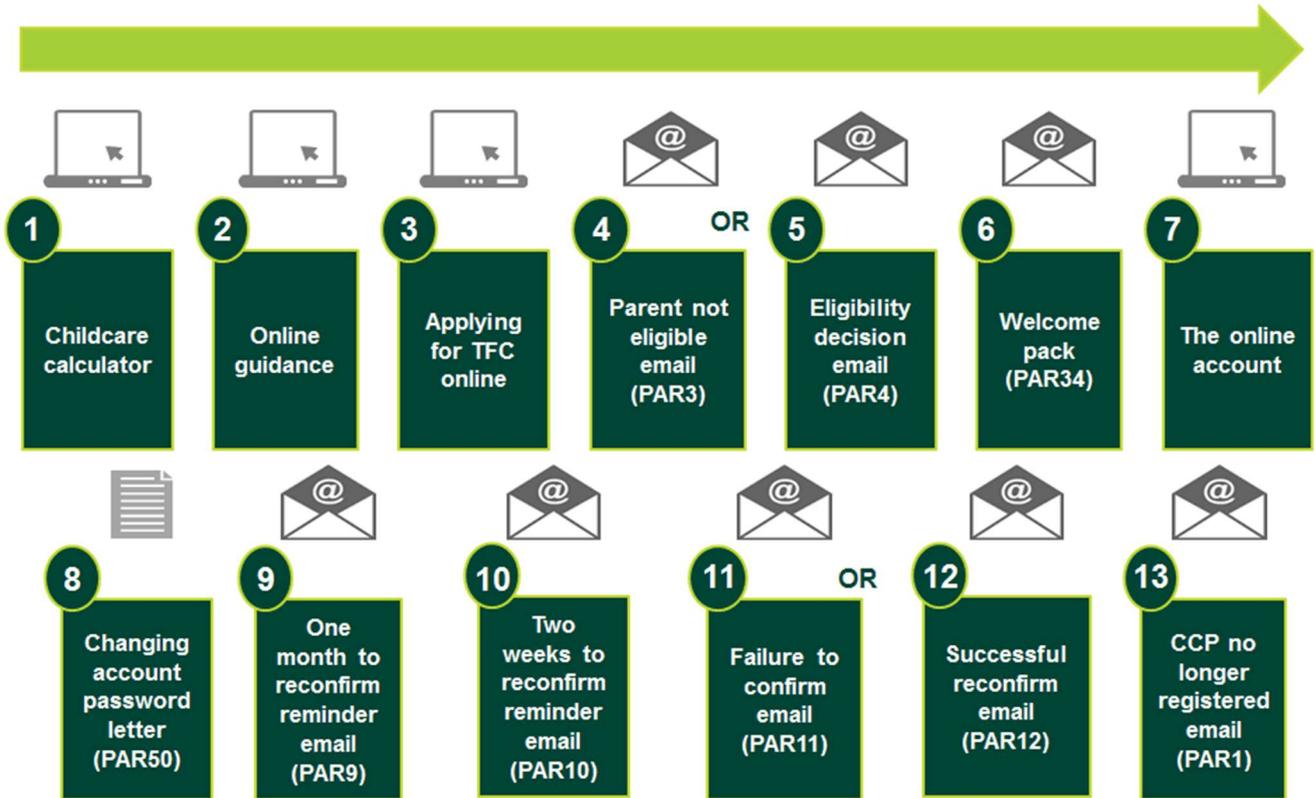
Name on cheque & postal address \_\_\_\_\_  
*(if applicable)* \_\_\_\_\_  
 \_\_\_\_\_

**THANK RESPONDENT AND CLOSE INTERVIEW**

I declare that this survey has been carried out under IFF instructions and within the rules of the MRS Code of Conduct.		
Interviewer signature:	Date:	
Finish time:	Interview Length	Mins

## 5 Appendix – materials tested

### Parent Materials



### Provider Materials

