From a day to day decision making point of view it was agreed that:

- The attendees would be the decision making body
- Agreed that Sprint Review attendance was critical
- Escalations to project board via [redacted]

Action - Digital to set up calendar invites (virtual)

Priorities (high-level)

- Entrance/landing (review + improve)
- Guidance & service content (improve + fill any gaps + extension to private sector)
- Tax jargon ((review + improve)
- Tailoring - content to reflect the user
- Exit/Next Steps (review + improve)
- Performance analytics

Action - Business experts to provide a glossary of terms that are required from a legal point of view

Additional Research priorities

- Mutuality of Obligation (MOO)
- Multiple engagements [redacted]
- Provision of guidance where there is a user need

Issues
• DDC Yorkshire do not provide Tier 1 deskpo support (triage, snippets, FAQs) for calculators (non-transactional services)

Action - Digital to research support “Get Help” on other calculators

Risks identified on the day (excluding those already recorded)

• Early engagement with Gov.uk content writers

Other actions

• [REDACTED] to get indicative costs for digital team from [REDACTED] CDIO Finance for [REDACTED]

• [REDACTED] to send URL for Contract Review Service to Policy/Tech to understand whether this service exists and if it does will it form part of the end to end business process for private sector
Check Employment Status for Tax

Usability testing - round 1

02/04/19
Objectives and method
Research objectives

How easy do users find the tool?  
To what extent do users understand the tool?  
To what extent do users understand the updated screens?

What hypothesis are you trying to test?  
Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens.

What we did

Dates  
2nd April 2019

5 Participants  
- 3 contractors (public and private sectors)  
- 2 hiring managers (public and private sectors)

How?  
We conducted usability testing to understand how easily users could find and navigate through the CEST tool.
Findings summary
Key findings

- The overall feedback about the look and feel was positive.
- Users showed positive reactions to the updated landing pages (however, we must caveat this with the fact that none of the users have seen the original - more testing must be done with users of the tool previously).
- Although none of the users had used the tool previously, they were all able to complete the tool (again however, this may have been done without complete understanding of some of the questions and answers they provided).

- Office holder question was understood to be asking if the users worked in an office or would undertake administrative work/duties.
- Substitution section
- Control section needs to be better understood.
- Terminology of questions and answers needs to have much more clarity:
  - Users are not fully understanding what the questions are actually asking.
  - Also, they are not sure what some of the answers are alluding to.
Recommendations

- Recruit and test with users that have either an awareness of the tool or have used the tool before
  - Use option to test with users suggested to us from the round table events that we’ve held

- Review impact of Substitution and Control sections on final determination
  - Reach agreement with wider team on what areas of these we can change and improve on/refine
  - Face-to-face session on 10/04/19 should provide insights

- Reword ‘Office Holder’ question

- Reword negative>positive and positive>negative worded answers and maybe initial question
  - i.e. Yes - reject, No - accept
“An office holder is just an admin role, right?”

P4 - contractor
In detail findings
Office holder question isn’t clear

The immediate reaction from a number of the we users tested with was that this question was asking if they would perform ‘office duties’ like administration tasks.

“An office holder is just an admin role, right?” P4
Substitution section is confusing

Substitution is causing a lot of confusion because of what the contract states but what actually happens in reality are two different things.

Users are aware that they usually have the right to a substitute but in reality, in many cases, the end client wouldn’t be able to accept due to the time it takes to complete security checks etc.

“In reality this would never be able to happen.” P1
Control section needs modernising

Users feel that there could be too much emphasis placed on control for the end determination. Users are concerned that modern working practices aren’t considered enough and this may have an adverse effect on the end determination.

“What if I have to be in their office because of security reasons? The network I have to work on for example” P3
Terminology

There isn’t enough clarity in what some of the questions are asking and also in some of the answers provided.

Questions are read subjectively and thus answered incorrectly in some instances, giving unfair weighting to users which could in turn change the end determination.

“I’m not really sure what some of the questions are asking or what they’re related to.” P3
“Yes I ‘could’ send a substitute, but it’s whether they ‘would’ be accepted, that’s the differentiator”

P3 - contractor
Participants
## Participants

<table>
<thead>
<tr>
<th>Who</th>
<th>Gender</th>
<th>Age</th>
<th>Digital confidence</th>
<th>Digital inclusion barrier</th>
<th>Tax confidence</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant 1</td>
<td>Female</td>
<td>38</td>
<td>High</td>
<td>None</td>
<td>High - aware</td>
</tr>
<tr>
<td>Participant 2</td>
<td>Female</td>
<td>53</td>
<td>High</td>
<td>None</td>
<td>Very high - aware</td>
</tr>
<tr>
<td>Participant 3</td>
<td>Female</td>
<td>33</td>
<td>High</td>
<td>None</td>
<td>High - aware</td>
</tr>
<tr>
<td>Participant 4</td>
<td>Female</td>
<td>40</td>
<td>High</td>
<td>None</td>
<td>Very high - aware</td>
</tr>
<tr>
<td>Participant 5</td>
<td>Male</td>
<td>28</td>
<td>High</td>
<td>None</td>
<td>High - aware</td>
</tr>
</tbody>
</table>
## SUS results

<table>
<thead>
<tr>
<th>SUS Score Range</th>
<th>Grade</th>
<th>Percentile Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.1-100</td>
<td>A+</td>
<td>96-100</td>
</tr>
<tr>
<td>80.8-84</td>
<td>A</td>
<td>90-95</td>
</tr>
<tr>
<td>78.9-80.7</td>
<td>A-</td>
<td>85-89</td>
</tr>
<tr>
<td>77.2-78.8</td>
<td>B+</td>
<td>80-84</td>
</tr>
<tr>
<td>74.1-77.1</td>
<td>B</td>
<td>70-79</td>
</tr>
<tr>
<td>72.6-74</td>
<td>B-</td>
<td>65-69</td>
</tr>
<tr>
<td>71.1-72.5</td>
<td>C+</td>
<td>60-64</td>
</tr>
<tr>
<td>65-71</td>
<td>C</td>
<td>41-59</td>
</tr>
<tr>
<td>62.7-64.9</td>
<td>C-</td>
<td>35-40</td>
</tr>
<tr>
<td>51.7-62.6</td>
<td>D</td>
<td>15-34</td>
</tr>
<tr>
<td>0-51.7</td>
<td>F</td>
<td>0-14</td>
</tr>
</tbody>
</table>

### Acceptable

### Marginal

### Not acceptable

### Instructions:
For each of the following statements, mark one box that best describes your reactions to the website today.

1. I think that I would like to use this website frequently. □ □ □ □
2. I found this website unnecessarily complex. □ □ □ □
3. I thought this website was easy to use. □ □ □ □
4. I think that I would need assistance to be able to use this website. □ □ □ □
5. I found the various functions in this website were well integrated. □ □ □ □
6. I thought there was too much inconsistency in this website. □ □ □ □
7. I would imagine that most people would learn to use this website very quickly. □ □ □ □
8. I found this website very cumbersome/awkward to use. □ □ □ □
9. I felt very confident using this website. □ □ □ □
10. I needed to learn a lot of things before I could get going with this website. □ □ □ □

### SUS Calculation

<table>
<thead>
<tr>
<th>Participant</th>
<th>q1</th>
<th>q2</th>
<th>q3</th>
<th>q4</th>
<th>q5</th>
<th>q6</th>
<th>q7</th>
<th>q8</th>
<th>q9</th>
<th>q10</th>
<th>SUS Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>p1</td>
<td>5</td>
<td>2</td>
<td>5</td>
<td>3</td>
<td>4</td>
<td>1</td>
<td>4</td>
<td>1</td>
<td>4</td>
<td>2</td>
<td>82.5</td>
</tr>
<tr>
<td>p2</td>
<td>2</td>
<td>5</td>
<td>2</td>
<td>4</td>
<td>3</td>
<td>5</td>
<td>1</td>
<td>4</td>
<td>2</td>
<td>5</td>
<td>17.5</td>
</tr>
<tr>
<td>p3</td>
<td>4</td>
<td>4</td>
<td>3</td>
<td>3</td>
<td>4</td>
<td>3</td>
<td>4</td>
<td>2</td>
<td>3</td>
<td>3</td>
<td>57.5</td>
</tr>
<tr>
<td>p4</td>
<td>4</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>4</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>95.0</td>
</tr>
<tr>
<td>p5</td>
<td>5</td>
<td>3</td>
<td>4</td>
<td>2</td>
<td>3</td>
<td>3</td>
<td>4</td>
<td>2</td>
<td>5</td>
<td>2</td>
<td>72.5</td>
</tr>
</tbody>
</table>
Check Employment Status for Tax

Usability testing - round 2
16/04/19

Prototype version:
https://www.prototypes.tax.service.gov.uk/check-employment-status-for-tax-prototype/
Objectives and method
Research objectives

How easy do users find the tool?
To what extent do users understand the tool?
To what extent do users understand the updated screens?

What hypothesis are you trying to test?
- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates
16th April 2019

5 Participants
- 5 hiring managers (private sector)

How?
We conducted usability testing to understand how easily users could find and navigate through the CEST tool
Findings summary
Key findings

- Reconstructed ‘office holder’ question was extremely well understood
- Users were all able to self identify at the beginning of the tool
- Separated results/declaration/confirmation screen(s) were well received

- Tone of language needs to be adapted for journeys
- Invoice question causing a lot of confusion
- Helper question needs to be re-addressed
Recommendations

- Recruit and test with users that have either an awareness of the tool or have used the tool before
  - Use option to test with users suggested to us from the round table events that we’ve held
- Helper question - - Stu to take a look at, maybe liaise with business too
- Language and tone needs to be re-addressed
  - Needs to be introduced the whole way through the tool ready for the next round of testing
- Invoice question
  - Is this tweaked and left in for everyone?
  - Is this shown for certain user groups only?
“No, they absolutely will not be performing any of those things.”

P5 - Hiring manager of private sector company. Referring to ‘office holder’ question.
In detail findings
Original guidance page

- Too text heavy
- Hard to navigate
- Too much irrelevant information
- Groups 1 & 2 just wanted to get on and do the task
New ‘Start page’

- Users didn’t look at the ‘Before you start’ part of the screen
- 2 users that started the journey on this screen went to the guidance and ended up at the original guidance screen
- Explore option of having ‘Before you start’ on the right of the screen

Severity: Medium issue
Which describes you best?

- Addition of 2nd option worked well (added during UT session)
- Mention of PAYE helped users to identify the option to choose
Invoice question

- Content (contractor/invoice) caused confusion for users
- Language tone needs to replicate user
- Question to be reconstructed
- Question was read wrong by some users

“Yeah, I always get invoiced...” P4
Private/public sector

- Some users unsure if they were recruiting for their own company or for the company they are doing business with...
- Question to be reconstructed
- Purpose of question is to determine if it’s a public sector that’s being recruited for - not sure users understood this

Severity: Medium issue
Private sector size question

- Users not sure whose company this question was in relation to
- Not clear that you can continue without ticking an option
- Should we have another option (Not relevant...)
- If (when) users understood the question, they chose the correct option(s)
- Look at changing the hint text
Private sector small company determination

- Previous question, earlier in the flow, regarding invoice created confusion to user(s) which led them to see this determination
- Some users would not need to see mention of IR35 and extra confusion is being caused because of this
- Groups 1 & 2, in theory, should not see an IR35 determination...
Contract started/not started

- Language to be rephrased
Office holder

- Understood brilliantly - all users provided explanation to this too
- Users were able to easily identify whether the contract in question would be responsible for these

“No of course they won’t” P4
Substitute

- Question understood well by users
- Users related this question to a more real world scenario

About substitutes and helpers

Would your organisation allow the contractor to send someone else to do their work - without this substitute being vetted, cleared or interviewed first?

☐ Yes  ☐ No

Severity: Not an issue
- Question to be rephrased
- Question needs more clarity
- Does this question need to be asked in ALL journeys, rather than just because of an answer to a previous question (substitute)?

“Santa’s little helper?” P3
“Of course they will invoice me…”

P2 - Hiring manager/director of small sized company
Moving worker to a different task

- For this and all further questions it was identified that the tone of question needs to be changed in order to gain the best insights...
How the work is done

About the work arrangements

Once the worker starts the engagement, does the end client have the right to decide how the work is done?

This does not include general induction, or the need to follow statutory requirements like health and safety.

- Yes - the end client decides how the work needs to be done without input from the worker
- No - the worker decides how the work needs to be done without input from the end client
- No - the end client cannot decide how the work needs to be done because it is a highly skilled role
- Partly - the worker and other people employed or engaged by the end client agree how the work needs to be done

Continue
Schedule of working hours

About the work arrangements

Can the end client decide the schedule of working hours?

- Yes - the end client decides the worker’s schedule
- No - the worker decides their own schedule
- Partly - the worker and the end client agree a schedule
- Not applicable - no schedule is needed as long as the worker meets any agreed deadlines

Continue
### About the worker’s financial risk

**What does the worker have to provide for this engagement that they cannot claim as an expense from the end client or an agency?**

These are things that:

- the worker has to provide to complete this specific engagement
- are not provided by the end client
- could place the worker at financial risk if the cost is not regained

They do not include expenses incurred by being based away from home for the engagement.

Select all that apply

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Materials</strong> - items that form a lasting part of the work, or an item bought for the work and left behind when the worker leaves (not including stationery, and most likely to be relevant to substantial purchases in the construction industry)</td>
</tr>
<tr>
<td></td>
<td><strong>Equipment</strong> - including heavy machinery, industrial vehicles or high-cost specialist equipment, but not including phones, tablets or laptops</td>
</tr>
<tr>
<td></td>
<td><strong>Vehicle</strong> – including purchase, fuel and all running costs (used for work tasks, not commuting)</td>
</tr>
<tr>
<td></td>
<td><strong>Other expenses</strong> – including significant travel or accommodation costs (for work, not commuting) or paying for a business premises outside of the worker’s home</td>
</tr>
</tbody>
</table>
Main way worker is paid

About the worker's financial risk

What is the main way the worker is paid for this engagement?

- An hourly, daily or weekly rate
- A fixed price for a specific piece of work
- An amount based on how much work is completed
- A percentage of the sales the worker makes
- A percentage of the end client’s profits or savings

Continue
Putting work right at own cost

About the worker's financial risk

If the end client is not satisfied with the work, does the worker need to put it right at their own cost?

- Yes - the worker would have to put it right without an additional charge, and would incur significant additional expenses or material costs
- Yes - the worker would have to put it right without an additional charge, but would not incur any costs
- No - the worker would put it right in their usual hours at the usual rate of pay, or for an additional fee
- No - the worker would not be able to put it right because the work is time-specific or for a single event
- No – they would not need to put it right

Continue
Worker entitled to any benefits?

About the worker’s integration into the organisation

Is the worker entitled to any of these benefits from the end client?

- Sick pay
- Holiday pay
- A workplace pension
- Maternity/paternity pay
- Other benefits (such as gym membership and health insurance)

These do not include benefits provided by a third party or agency.

☐ Yes  ☐ No

Continue
Worker responsible for any duties?

About the worker’s integration into the organisation

Is the worker responsible for any of these duties for the end client?

- Hiring workers
- Dismissing workers
- Delivering appraisals
- Deciding how much to pay someone

☐ Yes  ☐ No

Continue
Interaction with clients/customers etc

About the worker’s integration into the organisation

Does the worker interact with the end client’s customers, clients, audience or users?

These are people who use or are affected by the service provided by the public body, corporation or business. This would not include the worker’s colleagues or other employees.

☐ Yes  ☐ No

Continue
How the worker would introduce themself

About the worker’s integration into the organisation

When the worker interacts with the end client’s customers, clients, audience or users, how do they identify themselves?

- They work for the end client
- They are an independent worker acting on behalf of the end client
- They work for their own business

Continue
Results screen variation

- To be tested with more IR35 users
About this result

- ‘The big brother effect’
- Is this message appropriate for everyone?

About this result

HMRC will stand by the result given unless a compliance check finds the information provided is not accurate.

HMRC will not stand by results achieved through contrived arrangements designed to get a particular outcome from the service. This would be treated as evidence of deliberate non-compliance with associated higher penalties.

HMRC can review your taxes for up to 20 years.

⚠️ HMRC won’t keep a record of this result

Before you rely on this result, please confirm that you have given answers that reflect the actual or expected working practices of this engagement

If the working practices of this engagement change you accept this result may no longer hold.

Confirm and Continue

Severity: Severe issue
Final result

- Button content confusing
  - Review content inline with 2 previous buttons from results and ‘about this result’ screens
Participants
## Participants

<table>
<thead>
<tr>
<th>Who</th>
<th>Gender</th>
<th>Age</th>
<th>Digital inclusion barriers</th>
<th>Digital inclusion scale</th>
<th>Tax confidence</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant 1</td>
<td>Male</td>
<td>34</td>
<td>None</td>
<td>8</td>
<td>High - aware</td>
</tr>
<tr>
<td>Participant 2</td>
<td>Female</td>
<td>53</td>
<td>None</td>
<td>7</td>
<td>Very high - aware</td>
</tr>
<tr>
<td>Participant 3</td>
<td>Male</td>
<td>57</td>
<td>None</td>
<td>7</td>
<td>High - aware</td>
</tr>
<tr>
<td>Participant 4</td>
<td>Female</td>
<td>57</td>
<td>None</td>
<td>8</td>
<td>Very high - aware</td>
</tr>
<tr>
<td>Participant 5</td>
<td>Female</td>
<td>54</td>
<td>None</td>
<td>7</td>
<td>High - aware</td>
</tr>
</tbody>
</table>
SUS results

<table>
<thead>
<tr>
<th>SUS Score Range</th>
<th>Grade</th>
<th>Percentile Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.1-100</td>
<td>A+</td>
<td>96-100</td>
</tr>
<tr>
<td>80.8-84</td>
<td>A</td>
<td>90-95</td>
</tr>
<tr>
<td>78.9-80.7</td>
<td>A-</td>
<td>85-89</td>
</tr>
<tr>
<td>77.2-78.8</td>
<td>B+</td>
<td>80-84</td>
</tr>
<tr>
<td>74.1-77.1</td>
<td>B</td>
<td>70-79</td>
</tr>
<tr>
<td>72.6-74</td>
<td>B-</td>
<td>65-69</td>
</tr>
<tr>
<td>71.1-72.5</td>
<td>C+</td>
<td>60-64</td>
</tr>
<tr>
<td>65-71</td>
<td>C</td>
<td>41-59</td>
</tr>
<tr>
<td>62.7-64.9</td>
<td>C-</td>
<td>35-40</td>
</tr>
<tr>
<td>51.7-62.6</td>
<td>D</td>
<td>15-34</td>
</tr>
<tr>
<td>0-51.7</td>
<td>F</td>
<td>0-14</td>
</tr>
</tbody>
</table>

Instructions:
For each of the following statements, mark one box that best describes your reactions to the website today.

1. I think that I would like to use this website frequently.
2. I found this website unnecessarily complex.
3. I thought this website was easy to use.
4. I think that I would need assistance to be able to use this website.
5. I found the various functions in this website were well integrated.
6. I thought there was too much inconsistency in this website.
7. I would imagine that most people would learn to use this website very quickly.
8. I found this website very cumbersome/awkward to use.
9. I felt very confident using this website.
10. I needed to learn a lot of things before I could get going with this website.

<table>
<thead>
<tr>
<th>Round 2</th>
<th>16/04/19</th>
<th>Hiring managers from private sector (All small sized companies)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q1</td>
<td>Q2</td>
<td>Q3</td>
</tr>
<tr>
<td>P1</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>P2</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>P3</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>P4</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>P5</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Average</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Check Employment Status for Tax

Usability testing - round 3
01/05/19 & 02/05/19

Prototype version:
https://www.prototypes.tax.service.gov.uk/check-employment-status-for-tax-prototype/
Objectives and method
Research objectives

How easy do users find the tool?
To what extent do users understand the tool?
To what extent do users understand the updated screens?

What hypothesis are you trying to test?
- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates
1st & 2nd May 2019

4 Participants
- 4 ‘hiring managers’ (Maybe tax experts)
  (Private sector)

How?
We conducted usability testing to understand how easily users could find and navigate through the CEST tool
Findings summary
Key findings

- Office holder question was again, extremely well understood
- Users were all able to self identify at the beginning of the tool
- New results screen layout was very well received and easy to understand
- Users felt that having the ‘About your result’ screen up front was better and highlighted the fact for using reasonable care throughout the tool
- Substitute question was well understood and users were able to link it to real world examples

- Use of ‘this business’ caused confusion as users felt this referred to the potential contractor
- Use of ‘your people’ wasn’t well understood
- Users did not realise they could carry on through the tool when hitting the ‘you do not need to answer any more questions’ screen
- Users were looking at some questions in a too granular level
Recommendations

- Recruit and test with actual hiring managers that have either an awareness of the tool or have used the tool before and will be using the tool going forward
  - Use option to test with users suggested to us from the round table events that we’ve held
- Revisit the section headers - some users found these confusing/misleading
- Revisit and change the use of ‘this business’ and ‘your people’
- Swap the ‘finish’ button with ‘continue through tool’ on the ‘You don’t need to answer any more questions’ screen
- Revisit the questions that users are looking at in a too granular level
  - Potentially providing real world examples
- Make users more aware at the ‘About your result’ screen that they will be able to personalise a PDF output of the determination
- Test using notes sections
  - Users suggested this would be useful and understood the notes would not have an effect on the determination
“Other benefits, like use of the gym and canteen?”

P3 - Hiring manager of private sector company. Referring to ‘organisation benefits’ question.
In detail findings
Most users clicked through the ‘before you start’ links
- Do we need to make it explicit that the user ‘must’ click through these?
- Does ‘Before you start’ give too much emphasis on needing to click through these?
About your result

- Having this piece up front highlights the fact for reasonable care
- Users felt appreciative it was shown earlier in the flow
Which describes you best?

- All 4 users were able to correctly identify themselves
- 3rd option felt too ‘wordy’ to one user
- Split the options with a small space to divide top two and bottom three
Intermediary question

- Possible to do a multivariate test to see whether users realise/think this should or should not be present
- Do we need a “Don’t know” option?
- Can we do anything with the terminology to make it clearer?
Private sector size question

- ‘This business’ caused confusion for the users as they felt it was referring to the PSC, not the organisation hiring a contractor
- Look at the section header - this may make question clearer
- Users still unsure that they could select more than one option
Private sector large company determination - until April 2020

- Users did not realise that they could carry on through the tool
  - Worth swapping ‘finish’ and ‘continue through tool’ so that this option is the green button?
- Revisit content on this screen - once we know what the policy steer is
This is the version for small biz hirers who come in on the IR35/hire a contractor question and then identify themselves as smaller than future metrics. Just like the PAYE version, they get kicked out.

You don’t need to answer any more questions

Workers are responsible for determining if roles like this should be in or out of IR35.
Office holder

- Understood brilliantly - all users provided explanation to this too
- Users were able to easily identify whether the contract in question would be responsible for these
Substitute

- Question understood well by users
- Users related this question to a more real world scenario
- Feeling that users saw this question at a too granular level
  - “What about a meeting in another location?”
- Could we add some more info on this screen?
  - Progressive disclosure for example that may show a real world example?
- ‘Your people’ has caused confusion for a number of users

The working arrangements

Could your people change the worker’s original task, project or location?

- Yes. With their agreement
- Yes. Without their agreement.
- No

Severity: Medium issue
“Yes the location can change, like when they’re required in a meeting in Glasgow”

P2 - Hiring manager/tax expert in Private sector company
Schedule of working hours

- May be worth revisiting the intent of this question
  - All users chose ‘partly’
  - This does best describe the modern ways of working though

The working arrangements

Will the worker be able to choose where they work?

- Yes
- No. Your people decide
- No. The task determines the location
- Partly. Some work has to be done in an agreed location

Severity: Medium issue
What the worker needs to provide - financial risk

- Users were able to answer this confidently and it was well understood.
Putting work right at own cost

- ‘Like an ordinary employee really, they wouldn’t have any loss’
- Question and answers felt a whole lot more natural
Worker entitled to any benefits?

- One user went to a very granular level and picked up on things like canteen and gym
  - Maybe we need another real world example shown here

Working with the hiring company

Will the worker be entitled to any of these benefits from your organisation:

- Sick pay
- Holiday pay
- Workplace pension
- Maternity/paternity pay
- Other benefits, like health insurance?

☐ Yes  ☐ No

Severity: Not an issue
Interaction with clients/customers etc

- Users were unsure if this meant internal colleagues too?
- Need to understand the intent of this question and maybe revisit wording
How the worker would introduce themself

- Linked to the previous question
- Once users arrived at this screen they didn’t have any issues with it
Results screen variation

- Very well received by all users
- All users were glad to be given sight of their answers so that they could check them over and/or change if necessary

Severity: Not an issue
About this result

- Not super clear ‘why’ this determination has been given
- May have to test with a real determination based on answers to give users more clarity/context
- Users may require more info on here to suggest they can personalise the PDF output with what is shown on the next screen

Severity: Medium issue
Add details for your records

- Users found this very useful when arriving at this screen
- Just one user questioned the fact of storage. They weren’t fully convinced that HMRC would not store any of this data
PDF output

- PDF layout and output was well received by all users
- All users said they would take a copy of this for their records
- Users were glad to see the details entered on the previous screen appeared at this top of this PDF but weren’t initially sure if that would be the case
Participants
## Participants

<table>
<thead>
<tr>
<th>Who</th>
<th>Gender</th>
<th>Age</th>
<th>Digital inclusion barriers</th>
<th>Digital inclusion scale</th>
<th>Tax confidence</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant 1</td>
<td>Female</td>
<td>40-50</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
</tr>
<tr>
<td>Participant 2</td>
<td>Female</td>
<td>30-40</td>
<td>None</td>
<td>8</td>
<td>Very high-aware</td>
</tr>
<tr>
<td>Participant 3</td>
<td>Female</td>
<td>40-50</td>
<td>None</td>
<td>7</td>
<td>High-aware</td>
</tr>
<tr>
<td>Participant 4</td>
<td>Female</td>
<td>30-40</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
</tr>
</tbody>
</table>
## SUS results

<table>
<thead>
<tr>
<th>SUS Score Range</th>
<th>Grade</th>
<th>Percentile Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.1-100</td>
<td>A+</td>
<td>96-100</td>
</tr>
<tr>
<td>80.8-84</td>
<td>A</td>
<td>90-95</td>
</tr>
<tr>
<td>78.9-80.7</td>
<td>A-</td>
<td>85-89</td>
</tr>
<tr>
<td>77.2-78.8</td>
<td>B+</td>
<td>80-84</td>
</tr>
<tr>
<td>74.1-77.1</td>
<td>B</td>
<td>70-79</td>
</tr>
<tr>
<td>72.6-74</td>
<td>B-</td>
<td>65-69</td>
</tr>
<tr>
<td>71.1-72.5</td>
<td>C+</td>
<td>60-64</td>
</tr>
<tr>
<td>65-71</td>
<td>C</td>
<td>41-59</td>
</tr>
<tr>
<td>62.7-64.9</td>
<td>C-</td>
<td>35-40</td>
</tr>
<tr>
<td>51.7-62.6</td>
<td>D</td>
<td>15-34</td>
</tr>
<tr>
<td>0-51.7</td>
<td>F</td>
<td>0-14</td>
</tr>
</tbody>
</table>

### Instructions:
For each of the following statements, mark one box that best describes your reactions to the website today.

1. I think that I would like to use this website frequently.
2. I found this website unnecessarily complex.
3. I thought this website was easy to use.
4. I think that I would need assistance to be able to use this website.
5. I found the various functions in this website were well integrated.
6. I thought there was too much inconsistency in this website.
7. I would imagine that most people would learn to use this website very quickly.
8. I found this website very cumbersome/awkward to use.
9. I felt very confident using this website.
10. I needed to learn a lot of things before I could get going with this website.

### Round 3: 30/04/19

<table>
<thead>
<tr>
<th></th>
<th>Q1</th>
<th>Q2</th>
<th>Q3</th>
<th>Q4</th>
<th>Q5</th>
<th>Q6</th>
<th>Q7</th>
<th>Q8</th>
<th>Q9</th>
<th>Q10</th>
<th>SUS score</th>
<th>Did it improve?</th>
</tr>
</thead>
<tbody>
<tr>
<td>P1</td>
<td>4</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>4</td>
<td>2</td>
<td>5</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>92.5</td>
<td>No</td>
</tr>
<tr>
<td>P2</td>
<td>1</td>
<td>5</td>
<td>3</td>
<td>5</td>
<td>1</td>
<td>3</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>5</td>
<td>10</td>
<td>Not acceptable</td>
</tr>
<tr>
<td>P3</td>
<td>5</td>
<td>3</td>
<td>4</td>
<td>3</td>
<td>4</td>
<td>2</td>
<td>4</td>
<td>2</td>
<td>4</td>
<td>2</td>
<td>72.5</td>
<td>Marginal</td>
</tr>
<tr>
<td>P4</td>
<td>3</td>
<td>2</td>
<td>3</td>
<td>2</td>
<td>5</td>
<td>1</td>
<td>3</td>
<td>1</td>
<td>3</td>
<td>1</td>
<td>75</td>
<td>Acceptable</td>
</tr>
</tbody>
</table>

Average: 62.5 Marginal
Check Employment Status for Tax

Usability testing - round 4
14/05/19 & 15/05/19

Prototype version:
https://www.prototypes.tax.service.gov.uk/check-employment-status-for-tax-prototype/
Objectives and method
Research objectives

How easy do users find the tool?
To what extent do users understand the tool?
To what extent do users understand the updated screens?

What hypothesis are you trying to test?
- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates
14th & 15th May 2019

6 Participants
- 6 ‘hiring managers’ (Mix of tax experts and procurement/HR) (Private sector)

How?
We conducted usability testing to understand how easily users could find and navigate through the CEST tool
Findings summary
Key findings

- Gov.uk guidance page was well received on the whole
  - Users liked how it was set out
- Content of ‘office holder’ and ‘substitution’ questions was again very well received
- Users understood the ‘financial risk’ question and were all able to answer confidently
- Check your answers screen was again very well received
  - All users stated how useful this was
- Once users reached the PDF they were happy with the layout and details provided
- Highest SUS score to date!

- Splitting the ‘who are you’ options actually caused more confusion for the users
- Users were unaware they could/should pick multiple options on the ‘size of company’ multiple choice question
- Users still going to a too granular level on question regarding workers location
- ‘Partly’ options on questions seem to be an easy get-out for users, even though on a lot of cases it does match real world scenarios
- Not quite clear that users can add personalisation details to the PDF that they are given the choice to download
- Need to revisit questions which aren’t suitable for screen readers
Recommendations

● Remove the split between options on the ‘who are you’ question
  ○ But swap the groups of answers around so that the IR35 options are shown first

● Make it more explicit that users should select ‘all options that apply’ when answering the ‘size of company’ question

● Revisit content on ‘workers location’ question and liaise with technical stakeholders on what level of granularity is required on this question

● Revisit questions which currently use a ‘partly’ answer
  ○ This may may users think more about which option actually applies rather than using the easier get-out option

● Make it more explicit that users can add details to the PDF that they can receive
  ○ And that these details are for personalisation only, and will not affect the result or be stored

● Ensure a round of testing with contractors and agencies is included at a later date
“I really like that you can check your answers before submitting them for the result”

P4 - Hiring manager of private sector company. Referring to ‘check your answers’ screen.
In detail findings
- Well received by all users
- ‘You’ll need to know’ section seen as very useful and handy for less-expert users
About your result

- Tested well and users and understanding why this message is here
Which describes you best?

- Splitting these actually caused more confusion
- Also, having the two options at the top and three at the bottom caused confusion as majority of users fit into the bottom three
  - Suggestion to swap these two groups around
  - Also to remove the hard line
- Suggestion to remove the section headers from all screen apart from start page and check answers page
- Need to suffix ‘for tax purposes’ to all options

Severity: Medium issue
Intermediary question

- All users understood that there would need to be an intermediary involved
- Users referred to PSC’s

Section 1: Who, what, when

Is the worker trading through a limited company, partnership or unincorporated body?

☐ Yes  ☐ No

Severity: Not an issue
Private sector client question

- Suggestion from stakeholder meeting was that it would be easier for users to understand the term ‘Public sector’ and be able to identify themselves out of that
- Need to bear in mind that the following question to this one refers to Private sector, not Public sector
Private sector size question

- All users, first time through, only ticked one option which triggered the ‘small company’ message
- Suggestion to use ‘Select ALL options…’
  - Content for question to be revisited in general

Section 1: Who, what, when

Does your organisation have more than:

Select any options that apply

- £10.2 million annual turnover?
- £5.1 million on their balance sheet?
- 50 employees?
- None of the above

Continue

Severity: Severe issue
Private sector large company determination - until April 2020

- Suggestion that if we have to use this message, it might be worth noting to users that this is a temporary message (only implemented until legislation comes into effect)
Private sector small company kick out (IR35)

- ‘Because you answered (less than two options)… this tell us that you are a small company (or words to that effect)

You don’t need to answer any more questions

Workers are responsible for determining if roles like this should be in or out of IR35

Finish

Severity: Not an issue
Office holder

- Again, understood brilliantly
- If a screen reader is being used on this screen it stops at ‘as:’, breaking the sentence which makes it unclear
  - Stu to liaise with Craig for possible solutions

Section 2: Worker's Duties

Will the worker ever have to act for your organisation, as:

- a board member?
- a treasurer or trustee?
- a company director, company secretary or holder of another official position?

Continue

Severity: Not an issue
Substitute

- Question understood well by users
- Users related this question to a more real world scenario

Section 3: Worker's substitution

Would your organisation allow the worker to send someone else to do their work - without this substitute being vetted, cleared or interviewed first?

- Yes
- No

Severity: Not an issue
“Do we get a PDF or anything with the result on?”

P5 - Hiring manager/tax expert in Private sector company
Schedule of working hours

- May be worth revisiting the intent of this question
  - All users chose ‘partly’
  - This does best describe the modern ways of working though
Change of task, project or location

- Suggestion for use of:
  - “Could your team change the worker’s original task, project or location without changing their contract?”
  - “No. It would require a new contract.”
How the work is done

- May be worth revisiting the intent of this question
  - All users chose ‘partly’
  - This does best describe the modern ways of working though
- Need to ascertain whether it’s worth having a notes section on this screen
  - For audit/understanding of reasoning
- Is it worth using an example on this screen too?
- Is it also worth changing ‘Partly’?
Schedule of working hours

- Users weren’t fully sure of what is meant by ‘schedule of working hours’
- Is the use of ‘your team’ also causing confusion?
What the worker needs to provide - financial risk

- Users were able to answer this confidently and it was well understood
- Suggestion from stakeholder meeting:
  - “Will the worker incur significant costs to deliver this work, that can’t be charged or claimed from your organisation?”
- Need to establish what a ‘Significant cost’ is as users understandings are different for all cases/industries etc

Section 5: Worker's risk

Will the worker have to provide something to deliver this work, at their own cost - that can’t be charged or claimed from your organisation?

- Yes
- No

Continue

Severity: Not an issue
What the worker needs to provide - financial risk

- Suggestion from stakeholder meeting:
  - “What will the worker be required to provide at their own cost?”
- Do we need to highlight ‘personal laptops’
  - Also to potentially include ‘IT products, such as software etc’
How the worker will be compensated

- A couple of users pointed out that workers can be paid via two of these options
  - Worth keeping an eye on in future rounds of research
Putting work right at own cost

- Users are happy with the inclusion of ‘Opportunity cost’
- Suggestion from stakeholder meeting:
  - Do we need to include ‘significant’ extra costs on first option?
Worker entitled to any benefits?

- Same screen reader requirements as earlier similar question (layout)
- Do we need to include extra guidance for what ‘Other benefits’ are
  - Suggestion to use ‘Other significant benefits’
  - Gym membership, subsidised canteen can be discounted

Section 6: Worker's involvement

Will the worker be entitled to any of these benefits from your organisation:

- Sick pay
- Holiday pay
- Workplace pension
- Maternity/paternity pay
- Other benefits, like health insurance?

- [ ] Yes  - [ ] No

Severity: Not an issue
How the worker would introduce themself

- Stakeholders happy that ‘consumers’ included audience

Severity: Not an issue
Check your answers screen variation

- Very well received by all users
- All users were glad to be given sight of their answers so that they could check them over and/or change if necessary
- Kim to work with Craig on design tweaks
About this result

- Users appreciated that there would be a reasoning behind the result
- Yes/No to change due to JavaScript issue
- Some users weren’t sure that the information they could add here would appear on the PDF
  - “I want to change this, I want to change that” etc
- Stu to revisit content
- Users didn’t know that they would be able to get a PDF of their results which lead to them not knowing that the details added here would also be added to the PDF

Severity: Medium issue
Add details for your records

- Feedback for this part of the screen shown on previous slide
- Revisit button text to make it more intuitive
PDF output

- PDF layout and output was well received by all users
- All users said they would take a copy of this for their records
- Users were glad to see the details entered on the previous screen appeared at this top of this PDF but weren’t initially sure if that would be the case
Participants
## Participants

<table>
<thead>
<tr>
<th>Who</th>
<th>Gender</th>
<th>Age</th>
<th>Digital inclusion barriers</th>
<th>Digital inclusion scale</th>
<th>Tax confidence</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant 1</td>
<td>Male</td>
<td>30-40</td>
<td>None</td>
<td>7</td>
<td>Very high - aware</td>
</tr>
<tr>
<td>Participant 2</td>
<td>Female</td>
<td>30-40</td>
<td>None</td>
<td>7</td>
<td>Very high - aware</td>
</tr>
<tr>
<td>Participant 3</td>
<td>Female</td>
<td>40-50</td>
<td>None</td>
<td>7</td>
<td>Very high - aware</td>
</tr>
<tr>
<td>Participant 4</td>
<td>Male</td>
<td>50-60</td>
<td>None</td>
<td>7</td>
<td>Very high - aware</td>
</tr>
<tr>
<td>Participant 5</td>
<td>Male</td>
<td>30-40</td>
<td>None</td>
<td>8</td>
<td>High - aware</td>
</tr>
<tr>
<td>Participant 6</td>
<td>Female</td>
<td>40-50</td>
<td>None</td>
<td>7</td>
<td>Very high - aware</td>
</tr>
</tbody>
</table>
SUS results

<table>
<thead>
<tr>
<th>SUS Score Range</th>
<th>Grade</th>
<th>Percentile Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.1-100</td>
<td>A+</td>
<td>96-100</td>
</tr>
<tr>
<td>80.8-84</td>
<td>A</td>
<td>90-95</td>
</tr>
<tr>
<td>78.9-80.7</td>
<td>A-</td>
<td>85-89</td>
</tr>
<tr>
<td>77.2-78.8</td>
<td>B+</td>
<td>80-84</td>
</tr>
<tr>
<td>74.1-77.1</td>
<td>B</td>
<td>70-79</td>
</tr>
<tr>
<td>72.6-74</td>
<td>B-</td>
<td>65-69</td>
</tr>
<tr>
<td>71.1-72.5</td>
<td>C+</td>
<td>60-64</td>
</tr>
<tr>
<td>65-71</td>
<td>C</td>
<td>41-59</td>
</tr>
<tr>
<td>62.7-64.9</td>
<td>C-</td>
<td>35-40</td>
</tr>
<tr>
<td>51.7-62.6</td>
<td>D</td>
<td>15-34</td>
</tr>
<tr>
<td>0-51.7</td>
<td>F</td>
<td>0-14</td>
</tr>
</tbody>
</table>

Instructions: For each of the following statements, mark one box that best describes your reactions to the website today.

1. I think that I would like to use this website frequently.
2. I found this website unnecessarily complex.
3. I thought this website was easy to use.
4. I think that I would need assistance to be able to use this website.
5. I found the various functions in this website were well integrated.
6. I thought there was too much inconsistency in this website.
7. I would imagine that most people would learn to use this website very quickly.
8. I found this website very cumbersome/awkward to use.
9. I felt very confident using this website.
10. I needed to learn a lot of things before I could get going with this website.

Round 4 14/05/19

<table>
<thead>
<tr>
<th></th>
<th>Q1</th>
<th>Q2</th>
<th>Q3</th>
<th>Q4</th>
<th>Q5</th>
<th>Q6</th>
<th>Q7</th>
<th>Q8</th>
<th>Q9</th>
<th>Q10</th>
<th>SUS score</th>
<th>Did it improve?</th>
</tr>
</thead>
<tbody>
<tr>
<td>P1</td>
<td>5</td>
<td>1</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>1</td>
<td>3</td>
<td>1</td>
<td>4</td>
<td>77.5</td>
<td>Acceptable</td>
</tr>
<tr>
<td>P2</td>
<td>4</td>
<td>2</td>
<td>4</td>
<td>1</td>
<td>4</td>
<td>4</td>
<td>2</td>
<td>3</td>
<td>1</td>
<td>5</td>
<td>82.5</td>
<td>Acceptable</td>
</tr>
<tr>
<td>P3</td>
<td>5</td>
<td>2</td>
<td>4</td>
<td>1</td>
<td>4</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>4</td>
<td>1</td>
<td>80</td>
<td>Acceptable</td>
</tr>
<tr>
<td>P4</td>
<td>5</td>
<td>1</td>
<td>4</td>
<td>2</td>
<td>5</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>82.5</td>
<td>Acceptable</td>
</tr>
<tr>
<td>P5</td>
<td>5</td>
<td>1</td>
<td>4</td>
<td>3</td>
<td>4</td>
<td>3</td>
<td>4</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>82.5</td>
<td>Acceptable</td>
</tr>
</tbody>
</table>

Average: 83

Yes
Check Employment Status for Tax

Usability testing - round 5
28/05/19 & 30/05/19

Prototype version:
https://www.prototypes.tax.service.gov.uk/check-employment-status-for-tax-prototype/
Objectives and method
Research objectives

How easy do users find the tool?
To what extent do users understand the tool?
To what extent do users understand the updated screens?

What hypothesis are you trying to test?
- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates
28th & 30th May 2019

6 Participants
- 6 ‘hiring managers’ (Mix of tax experts and procurement/HR) (Private sector)

How?
We conducted usability testing to understand how easily users could find and navigate through the CEST tool
Findings summary
Key findings

- Vast majority of questions and answers are now being well understood by users
- Users found the way that the substitution questions were split (if answering for a current contract) was much more understandable than the original version
- The disclaimer, albeit being seen as strongly worded, was very well received and users stated that it clearly set out HMRC’s stance
- All users were able to complete the tool and get an outcome
- Highest single SUS score to date

- The private sector company size question was still not seen as a multiple choice question in the first instance for the majority of users
- The worker incurring significant cost questions were still not providing enough context (on the first question of these) for users to give an informed answer
- Users still slightly unsure that the ‘details’ they could add would be shown on a downloadable copy of their result
- Users expected the time/date stamp to appear at the top of the downloadable output
Recommendations

- Make an iteration of the ‘private sector company size’ question so that it easier and more understandable for users to make multiple choices
  - An option for this could be to extend to multiple screens rather than have all on one
- Revisit the content on the ‘You don’t need to answer any more questions’ interstitial screen
  - Make it easier to understand that users can continue through the tool
- Revisit the content on the ‘worker incurring significant costs’ question
  - There needs to be more context for this question
- Revisit the content on the free-text fields on the additional details screens
  - To allow users to have a better understanding of what they can add to their downloadable document
- Move the time/date stamp to the top of the PDF output
- Ensure a round of testing with contractors and agencies is included at a later date
“I really like that you can check your answers before submitting them for the result”

P4 - Hiring manager of private sector company. Referring to ‘check your answers’ screen.
In detail findings
- Again, this screen was well received and well understood by all users
Disclaimer

- A more ‘hard-hitting’ message but users felt this was good and that the detail in the disclaimer covered HMRC’s stance well.
Which describes you best?

- Users ultimately make the correct decision at this screen
- A lot of sessions have seen us test with 2 users at the same time and this may be the reason behind more deliberation taking place
Intermediary question

- All users understood that there would need to be an intermediary involved
Private sector client question

- No real issues with this question
- Users are able to identify which sector they fit in
Private sector size question

- Users are still having issues with this screen where they are missing the option of ticking ‘all’ that apply
- Design team have made an iteration of this screen to test in the following round

Severity: Severe issue
User’s initial assumption is that they don’t need to do any more but upon reading the message they realised they could.

An iteration of this has been made by the design team that will be tested in the following round.

You don’t need to answer any more questions

Until April 2020, workers are responsible for determining if roles like this should be in or out of IR35.

You can exit the tool now. Or continue through it, to see how aspects of the work - like its duties and arrangements - influence its employment status determination.

Continue

Finish
Users are still fully understanding that this is the office holder question and have no hesitation when answering.
- Users understood that this was the substitution question set
- Only slight concern from users is what does ‘cleared’ mean
- Almost always (after deliberation with their colleague) they come to their conclusion which allows them to proceed
- Use of ‘cleared’ to be reviewed
- After making a decision as to what this means from the first question, users were able to answer this question easily.
Substitute

- Users had no issues with this screen

Has the worker paid another person to do a significant amount of this work?

- Yes
- No

Severity: Not an issue
“Do we get a PDF or anything with the result on?”

P5 - Hiring manager/tax expert in Private sector company
Moving the worker

- Users understood the intent of this question and were able to make informed answers based on their industry.
How the work is done

- Again, this question is well understood on the whole and users are able to give an informed answer for this question.
- Having 3 options for no makes this question more decisive and makes users give a more informed answer, rather than being able to give a conservative answer beforehand.

Severity: Not an issue
Schedule of working hours

- No issues with this question
Where the worker does the work

- Users are able to give an informed answer for this question and based on real world working practices

**Will your team decide where the worker does the work?**

- Yes
- No, the worker decides.
- No, the task determines the location.
- No, some work has to be done in an agreed location and some can be the worker’s choice.

**Severity:** Not an issue
**Significant cost**

- Users weren’t fully understanding this question and the intent of it until they were guided to the following screen, which gave more context.
- The design team have made an iteration of this and the following screen that will be tested in the following round.

---

**Will the worker have to incur a significant cost to deliver this work, which can’t be charged or claimed from your organisation?**

- [ ] Yes
- [ ] No

**Severity:** Medium issue
What will they provide at their own cost

- Users weren’t fully understanding this question and the intent of it until they were guided from the previous screen, which then gave it more context.
- The design team have made an iteration of this and the previous screen that will be tested in the following round.
Basis of compensation

- No issues with this question
Putting work right at their own cost

- ‘Opportunity cost’ was understood by the users
Worker benefits

- No issues with this question
Responsible for any duties

- No issues with this question
Introducing themselves to consumers

- All users were able to give an informed answer to this question

If the worker was to formally interact with your consumers or suppliers, how would they introduce themselves?

- They work for you
- They are an independent worker acting on your behalf
- They work for their own business
- This wouldn’t happen - they wouldn’t interact formally

Severity: Not an issue
Review your answers

- All users stated how much they appreciated this screen
Users liked that a determination was given here with reasons behind why the particular determination was given.
Adding details to document - part 1

- Users understood that they could add some details to their PDF
- Potential for us to add in a piece that states HMRC will not keep any of these details
Adding details to document - part 2

- Users appreciated having these fields available to add details to their PDF
- Potential for us to remove the ‘for example’ and maybe revisit the field title(s)
- Users liked the layout of this PDF
- We need to move the date/timestamp from the bottom of the PDF to the top as this is something that the majority of users have suggested would be useful to have
Participants
## Participants

<table>
<thead>
<tr>
<th>Who</th>
<th>Gender</th>
<th>Age</th>
<th>Digital inclusion barriers</th>
<th>Digital inclusion scale</th>
<th>Tax confidence</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant 1</td>
<td>Male</td>
<td>25-25</td>
<td>None</td>
<td>8</td>
<td>Very high - aware</td>
</tr>
<tr>
<td>Participant 2</td>
<td>Male</td>
<td>40-50</td>
<td>None</td>
<td>8</td>
<td>Very high - aware</td>
</tr>
<tr>
<td>Participant 3</td>
<td>Male</td>
<td>30-40</td>
<td>None</td>
<td>7</td>
<td>Very high - aware</td>
</tr>
<tr>
<td>Participant 4</td>
<td>Male</td>
<td>30-40</td>
<td>None</td>
<td>7</td>
<td>Very high - aware</td>
</tr>
<tr>
<td>Participant 5</td>
<td>Female</td>
<td>30-40</td>
<td>None</td>
<td>8</td>
<td>High - aware</td>
</tr>
<tr>
<td>Participant 6</td>
<td>Female</td>
<td>50-60</td>
<td>None</td>
<td>7</td>
<td>Very high - aware</td>
</tr>
</tbody>
</table>
### SUS results

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentile Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A+</td>
<td>96-100</td>
</tr>
<tr>
<td>A</td>
<td>90-95</td>
</tr>
<tr>
<td>A-</td>
<td>85-89</td>
</tr>
<tr>
<td>B+</td>
<td>80-84</td>
</tr>
<tr>
<td>B</td>
<td>70-79</td>
</tr>
<tr>
<td>B-</td>
<td>65-69</td>
</tr>
<tr>
<td>C+</td>
<td>60-64</td>
</tr>
<tr>
<td>C</td>
<td>41-59</td>
</tr>
<tr>
<td>C-</td>
<td>35-40</td>
</tr>
<tr>
<td>D</td>
<td>15-34</td>
</tr>
<tr>
<td>F</td>
<td>0-14</td>
</tr>
</tbody>
</table>

#### Instructions:
For each of the following statements, mark one box that best describes your reactions to the website today.

<table>
<thead>
<tr>
<th>Strongly Disagree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. I think that I would like to use this website frequently.    
2. I found this website unnecessarily complex.    
3. I thought this website was easy to use.    
4. I think that I would need assistance to be able to use this website.    
5. I found the various functions in this website were well integrated.    
6. I thought there was too much inconsistency in this website.    
7. I would imagine that most people would learn to use this website very quickly.    
8. I found this website very cumbersome/awkward to use.    
9. I felt very confident using this website.    
10. I needed to learn a lot of things before I could get going with this website.

#### Round 5: 28/05/19 - Hiring managers/tax experts from private sector (recruited from roundtable events)

<table>
<thead>
<tr>
<th>Q1</th>
<th>Q2</th>
<th>Q3</th>
<th>Q4</th>
<th>Q5</th>
<th>Q6</th>
<th>Q7</th>
<th>Q8</th>
<th>Q9</th>
<th>Q10</th>
<th>SUS score</th>
<th>Did it improve?</th>
</tr>
</thead>
<tbody>
<tr>
<td>P1</td>
<td>3</td>
<td>2</td>
<td>4</td>
<td>2</td>
<td>4</td>
<td>2</td>
<td>3</td>
<td>2</td>
<td>5</td>
<td>75</td>
<td>Acceptable</td>
</tr>
<tr>
<td>P2</td>
<td>5</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>4</td>
<td>1</td>
<td>5</td>
<td>97.5</td>
<td>Acceptable</td>
</tr>
<tr>
<td>P3</td>
<td>4</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>4</td>
<td>2</td>
<td>5</td>
<td>2</td>
<td>4</td>
<td>87.5</td>
<td>Acceptable</td>
</tr>
<tr>
<td>P4</td>
<td>5</td>
<td>2</td>
<td>4</td>
<td>2</td>
<td>4</td>
<td>1</td>
<td>4</td>
<td>1</td>
<td>5</td>
<td>77.5</td>
<td>Acceptable</td>
</tr>
<tr>
<td>P5</td>
<td>5</td>
<td>3</td>
<td>2</td>
<td>2</td>
<td>4</td>
<td>2</td>
<td>4</td>
<td>1</td>
<td>3</td>
<td>67.5</td>
<td>Marginal</td>
</tr>
</tbody>
</table>

Average: 81 Acceptable
Check Employment Status for Tax

Usability testing - round 6
11/06/19 & 12/06/19

Prototype version:
https://www.prototypes.tax.service.gov.uk/check-employment-status-for-tax-prototype/
Objectives and method
Research objectives

How easy do users find the tool?
To what extent do users understand the tool?
To what extent do users understand the updated screens?

**What hypothesis are you trying to test?**
- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

**Dates**
11th & 12th June 2019

**7 Participants**
- 7 ‘hiring managers’ (Mix of tax experts and procurement/HR) (Private sector)

**How?**
We conducted usability testing to understand how easily users could find and navigate through the CEST tool
Findings summary
Key findings

- We feel that users are now able to easily travel through the tool from start to finish.
- Users seem to be picking up on things outside of the tool’s control - something which signifies that the tool itself is performing well.
- ‘Office holder’, ‘Substitution’ and ‘Company benefits’ questions are performing the best they have since we inherited the tool - users have no issues in identifying which answer to make and in a lot less time than previous too.

- Some users had issues determining the answer to the ‘balance sheet’ question.
- The answers to the ‘Please tell us who you are...’ question, we as a design team feel are still too long.
- Order of the financial risk questions could do with being tweaked to see if users gain a better understanding by seeing an alternative question first, as opposed to the materials one.
“Hi,

Thank you for the opportunity to assist in the development of the improved CEST test.

The main elements *Media company* are concerned with, that the current CEST test does not consider are multiple engagements, there is nowhere in the CEST that considers multiple engagements as an indicator of self employment, though case law seems to support this.

● the percentage of the workers income that will be dependent on the engagement
● the weighting on control over HOW the work is done should be greater than the weighting of where and when for the TV Industry. The where and when is often determined by the task. For the TV industry, front of camera talent have considerable control and creative input into the performance and HOW the work is done, creating their own brand and personality.

These are strong indicators of self employment.

Regards,”
Recommendations

- Revisit the length of the identifier questions at the beginning of the tool - see if we can come up with shorter (and still as meaningful) solutions that users still understand or understand easier than currently
- Reorder the ‘company size’ questions so that users can make an informed answer on the two questions that are seen to be ‘easier to understand’
- Reorder the ‘financial risk’ section so that an alternative question is shown first - since we feel the materials question is very heavily linked to just the construction industry
- Ask users to use a ‘real’ or prospective contract when completing the tool in future rounds of research
“I know exactly what that’s referring to. Always a no”

P3 - Hiring manager of private sector company. Referring to ‘office holder’ question.
In detail findings
- Users understood and are comfortable with this disclaimer
Which describes you best?

- Users ultimately make the correct decision at this screen
- As shown in research, users can reach the right answer at this screen but it takes time and some deliberation
- Work potentially to be done on the length of answers

Please tell us why you’re here, to help us give you the most relevant result

- I want to find out if a contract I’m working on, or could be working on, falls within the off-payroll working rules (IR35).
- I want to find out if a contract my organisation is offering falls within the off-payroll working rules (IR35).
- I want to find out if a contract my agency is recruiting for falls within the off-payroll working rules (IR35).
- I want to find out if I am employed, or self-employed, for tax purposes.
- I want to find out if a job I am hiring for is classed as employed, or self-employed, for tax purposes.

Severity: Medium issue
Intermediary question

- All users understood that there would need to be an intermediary involved
Private sector client question

- No real issues with this question
- Users are able to identify which sector they fit in

Severity: Not an issue
Private sector size question

- Users found the offering of split screens for these questions was much easier to understand.
- However, they were unsure as to the answer of the 'balance sheet' question.
Private sector large company determination - until April 2020

- Updates to content on this screen was well received by users and they were able to decide to continue through the tool much easier than in previous iterations
- An in-session update to the content proved to be very well received and understood and made the screen much easier to understand

Currently, you do not need to determine if this work falls within the off-payroll rules (IR35)

Until proposed changes due in April 2020 are introduced, it is the worker’s responsibility.

After April 2020, determining the employment status for tax purposes of contracts like this will become the responsibility of the organisation issuing the contract, if they are classed as medium to large.

What to do next
You can exit the tool now. Or continue through it, to see how aspects of the work, like its duties and arrangements, affect the result given.

Severity: Not an issue
Office holder

- All users were able to easily comprehend what this question was and easily able to answer it
Substitute

- Majority of users answered this flow based on the worker not having started the role yet
  - Users didn’t have any issues answering this question

Would your organisation allow the worker to send someone else to do their work - without this substitute being vetted, cleared or interviewed first?

- Yes
- No

Severity: Not an issue
Substitute

- Users had no issues with this screen

Has the worker paid another person to do a significant amount of this work?

☐ Yes  ☐ No

Severity: Not an issue
“This feels much quicker to do and far easier to understand than the previous version”

P4 - Hiring manager in private sector company
Moving the worker

- Users understood the intent of this question and didn't focus any attention to ‘location’ like there has been in previous rounds

Could your team move the worker from their original task, project or location without their agreement?

- Yes
- No, the worker would have to agree.
- No, that would require a new contract or formal working arrangement.

Severity: Not an issue
How the work is done

- Users understood this question and the differing answers very well
- Specific users were able to identify different roles within their organisation and which answer would apply to them
- User from media industry was able to identify the use of different guidance (namely ‘Appendix 1’)

Severity: Not an issue
Schedule of working hours

- Again, no issues from the users with this question
- Media user was able to identify which answer would suit different roles within their industry
Where the worker does the work

- Users are able to give an informed answer for this question and based on real world working practices.
Significant cost

- The order of these questions resonated better with users from specific industries, namely the construction industry.
- As a design team, we want to test a different order for these questions to try to improve the understandability.
- During this round, we updated content on these screens to include examples - something which tested really well.

**Severity:** Medium issue
Basis of compensation

- No issues with this question
Putting work right at their own cost

- ‘Opportunity cost’ was understood by the users
- No issues highlighted by users on this screen
Worker benefits

- We tested this screen with all new content compared to previous rounds
- Users were easily able to identify which answer to pick here
Responsible for any duties

- Content for this screen was again updated mid-testing and updates were well received by users.

Will the worker have any formal responsibilities like hiring or dismissing workers, delivering appraisals, deciding how much to pay someone for you?

[ ] Yes  [ ] No

Severity: Not an issue
Introducing themselves to consumers

- All users stated that their contractors would all know how they would introduce themselves based on the agreed working arrangements.
- All users stated how much they appreciated this screen and how useful it is.
- Screen to be reviewed on mobile devices by design team and in future rounds of testing.

Severity: Not an issue
- Users liked that a determination was given here with reasons behind why the particular determination was given.
Adding details to document - part 1

- Users understood that they could add some details to their PDF
- Potential for us to add in a piece that states HMRC will not keep any of these details
- Users appreciated having these fields available to add details to their PDF
- Potential for us to remove the ‘for example’ and maybe revisit the field title(s)
- Users liked the layout of this PDF
- We need to move the date/timestamp from the bottom of the PDF to the top as this is something that the majority of users have suggested would be useful to have
Participants
## Participants

<table>
<thead>
<tr>
<th>Who</th>
<th>Gender</th>
<th>Age</th>
<th>Digital inclusion barriers</th>
<th>Digital inclusion scale</th>
<th>Tax confidence</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant 1</td>
<td>Male</td>
<td>25-25</td>
<td>None</td>
<td>8</td>
<td>Very high-aware</td>
</tr>
<tr>
<td>Participant 2</td>
<td>Male</td>
<td>40-50</td>
<td>None</td>
<td>8</td>
<td>Very high-aware</td>
</tr>
<tr>
<td>Participant 3</td>
<td>Male</td>
<td>30-40</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
</tr>
<tr>
<td>Participant 4</td>
<td>Male</td>
<td>30-40</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
</tr>
<tr>
<td>Participant 5</td>
<td>Female</td>
<td>30-40</td>
<td>None</td>
<td>8</td>
<td>High - aware</td>
</tr>
<tr>
<td>Participant 6</td>
<td>Female</td>
<td>50-60</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
</tr>
<tr>
<td>SUS Score Range</td>
<td>Grade</td>
<td>Percentile Range</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------</td>
<td>-------</td>
<td>-----------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>84.1-100</td>
<td>A+</td>
<td>96-100</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>80.8-84</td>
<td>A</td>
<td>90-95</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>78.9-80.7</td>
<td>A-</td>
<td>85-89</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>77.2-78.8</td>
<td>B+</td>
<td>80-84</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>74.1-77.1</td>
<td>B</td>
<td>70-79</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>72.6-74</td>
<td>B-</td>
<td>65-69</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>71.1-72.5</td>
<td>C+</td>
<td>60-64</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>65-71</td>
<td>C</td>
<td>41-59</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>62.7-64.9</td>
<td>C-</td>
<td>35-40</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>51.7-62.6</td>
<td>D</td>
<td>15-34</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0-51.7</td>
<td>F</td>
<td>0-14</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Instructions: For each of the following statements, mark one box that best describes your reactions to the website today.

<table>
<thead>
<tr>
<th>Strongly Disagree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>1. I think that I would like to use this website frequently.</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>2. I found this website unnecessarily complex.</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>3. I thought this website was easy to use.</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>4. I think that I would need assistance to be able to use this website.</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>5. I found the various functions in this website were well integrated.</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>6. I thought there was too much inconsistency in this website.</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>7. I would imagine that most people would learn to use this website very quickly.</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>8. I found this website very cumbersome/awkward to use.</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>9. I felt very confident using this website.</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>10. I needed to learn a lot of things before I could get going with this website.</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
</tbody>
</table>

Round 5 28/05/19 Hiring managers/tax experts from private sector (recruited from roundtable events)

<table>
<thead>
<tr>
<th>Q1</th>
<th>Q2</th>
<th>Q3</th>
<th>Q4</th>
<th>Q5</th>
<th>Q6</th>
<th>Q7</th>
<th>Q8</th>
<th>Q9</th>
<th>Q10</th>
<th>SUS score</th>
<th>Did it improve?</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>2</td>
<td>4</td>
<td>2</td>
<td>4</td>
<td>2</td>
<td>3</td>
<td>2</td>
<td>5</td>
<td>1</td>
<td>75</td>
<td>Acceptable</td>
</tr>
<tr>
<td>5</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>4</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>97.5</td>
<td>Acceptable</td>
</tr>
<tr>
<td>4</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>4</td>
<td>2</td>
<td>5</td>
<td>2</td>
<td>4</td>
<td>1</td>
<td>87.5</td>
<td>Acceptable</td>
</tr>
<tr>
<td>5</td>
<td>2</td>
<td>4</td>
<td>2</td>
<td>4</td>
<td>1</td>
<td>4</td>
<td>1</td>
<td>5</td>
<td>5</td>
<td>77.5</td>
<td>Acceptable</td>
</tr>
<tr>
<td>5</td>
<td>3</td>
<td>2</td>
<td>2</td>
<td>4</td>
<td>2</td>
<td>4</td>
<td>1</td>
<td>3</td>
<td>3</td>
<td>67.5</td>
<td>Marginal</td>
</tr>
</tbody>
</table>

Average: 81 Acceptable
Check Employment Status for Tax
Usability testing - round 7
25/06/19 & 26/06/19

Prototype version:
https://www.prototypes.tax.service.gov.uk/check-employment-status-for-tax-prototype/
Objectives and method
Research objectives

How easy do users find the tool?
To what extent do users understand the tool?
To what extent do users understand the updated screens?

What hypothesis are you trying to test?
- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates
25th & 26th June 2019

7 Participants
- 7 ‘hiring managers’ (Mix of tax experts and procurement/HR) (Private sector)

How?
We conducted usability testing to understand how easily users could find and navigate through the CEST tool
Findings summary
Key findings

- On the whole, users found the tool was easy to use

- Agencies struggled to identify the correct option - they missed the information about continuing as the worker
- The term opportunity cost caused some confusion.
- Substantial costs is open to interpretation
Key feedback

Great tool - couple of questions that caused a pause for thought & require clarity in the language - P2

The tool itself was user friendly and easy to use. The only thing that I would suggest is the language used in some questions. Terminology used by HMRC, but not clients/users - P4
“In terms of the tool, it’s very user friendly. It’s not complicated”
In detail findings
Disclaimer

- Users understood and are comfortable with this disclaimer
- Some users would like to see this at the end of the pack, in addition to at the start - possible inclusion in PDF?

Severity: Not an issue
Which describes you best?

- Agencies struggled to identify correct selection

Severity: Medium issue
Agency Advisory - until April 2020

- Agencies missed the continuing as the worker

You don’t need to determine if the off-payroll rules (IR35) apply to this work

It is the responsibility of the worker or the organisation the work is being done for.

However, if your agency is the fee payer, you may still be accountable for operating PAYE if the work is deemed employment for tax purposes.

What to do next

You can exit the tool now, or continue through it as if you are the worker. This will show you how aspects of the work, like its duties and arrangements, affect the result the tool gives to this contract.

Severity: Not an issue
Intermediary question

- Agencies struggled with realising that they were acting as the worker
- Option needed for as to how they should proceed - as worker etc?

Background information

Are you trading through a limited company, partnership or unincorporated body?

- Yes  - No

Severity: Not an issue
Office holder

P5 unsure as to meaning of office holder term

During this work will the worker act as a board member, treasurer, trustee, company director, company secretary or other office holder position for your organisation?

☐ Yes  ☐ No

Severity: Not an issue
Schedule of working hours

deadline/schedule - some users confused as quite similar

Worker's arrangements
Will your client decide the schedule of working hours?

- Yes
- No, you solely decide
- No, you and your client agree your schedule
- No, the work is based on agreed deadlines, not a set schedule

Continue

Severity: Not an issue
Putting work right at their own cost

Confusion around first 2 points
Mixed understanding of opportunity costs
Participants
<table>
<thead>
<tr>
<th>Who</th>
<th>Gender</th>
<th>Age</th>
<th>Digital inclusion barriers</th>
<th>Digital inclusion scale</th>
<th>Tax confidence</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant 1</td>
<td>Female</td>
<td>35-45</td>
<td>None</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Participant 2 - S2</td>
<td>Female</td>
<td>30-40</td>
<td>None</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Participant 3 - S2</td>
<td>Female</td>
<td>40-50</td>
<td>None</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Participant 4 - S3</td>
<td>Male</td>
<td>50-60</td>
<td>None</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Participant 5 - S4</td>
<td>Male</td>
<td>40-50</td>
<td>None</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Participant 6 - S4</td>
<td>Female</td>
<td>30-40</td>
<td>None</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Participant 7 - S5</td>
<td>Male</td>
<td>30-40</td>
<td>None</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
SUS results

<table>
<thead>
<tr>
<th>SUS Score Range</th>
<th>Grade</th>
<th>Percentile Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.1-100</td>
<td>A+</td>
<td>96-100</td>
</tr>
<tr>
<td>80.8-84</td>
<td>A</td>
<td>90-95</td>
</tr>
<tr>
<td>78.9-80.7</td>
<td>A-</td>
<td>85-89</td>
</tr>
<tr>
<td>77.2-78.8</td>
<td>B+</td>
<td>80-84</td>
</tr>
<tr>
<td>74.1-77.1</td>
<td>B</td>
<td>70-79</td>
</tr>
<tr>
<td>72.6-74</td>
<td>B-</td>
<td>65-69</td>
</tr>
<tr>
<td>71.1-72.5</td>
<td>C+</td>
<td>60-64</td>
</tr>
<tr>
<td>65-71</td>
<td>C</td>
<td>41-59</td>
</tr>
<tr>
<td>62.7-64.9</td>
<td>C-</td>
<td>35-40</td>
</tr>
<tr>
<td>51.7-62.6</td>
<td>D</td>
<td>15-34</td>
</tr>
<tr>
<td>0-51.7</td>
<td>F</td>
<td>0-14</td>
</tr>
</tbody>
</table>

### Instructions:
For each of the following statements, mark one box that best describes your reactions to the website today.

<table>
<thead>
<tr>
<th>Statement</th>
<th>Strongly Disagree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>I think that I would like to use this website frequently.</td>
<td>☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>I found this website unnecessarily complex.</td>
<td>☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>I thought this website was easy to use.</td>
<td>☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>I think that I would need assistance to be able to use this website.</td>
<td>☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>I found the various functions in this website were well integrated.</td>
<td>☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>I thought there was too much inconsistency in this website.</td>
<td>☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>I would imagine that most people would learn to use this website very quickly.</td>
<td>☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>I found this website very cumbersome/awkward to use.</td>
<td>☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>I felt very confident using this website.</td>
<td>☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
<tr>
<td>I needed to learn a lot of things before I could get going with this website.</td>
<td>☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐</td>
</tr>
</tbody>
</table>

### Round 7
<table>
<thead>
<tr>
<th>Hiring managers/tax experts from private sector (recruited from roundtable events)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q1</td>
</tr>
<tr>
<td>-----</td>
</tr>
<tr>
<td>P1</td>
</tr>
<tr>
<td>P2</td>
</tr>
<tr>
<td>P3</td>
</tr>
<tr>
<td>P4</td>
</tr>
<tr>
<td>P5</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

HMRC Digital
Check Employment Status for Tax

Usability testing - round 8
Week commencing 15/07/19

Prototype version: https://www.prototypes.tax.service.gov.uk/check-employment-status-for-tax-prototype/
Objectives and method
Research objectives

How easy do users find the tool?  
To what extent do users understand the tool?  
To what extent do users understand the updated screens?

What hypothesis are you trying to test?  
- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens  
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates  
11th, 12th, 15th & 16th July 2019

4 Participants  
- 4 ‘workers’ (Contractors)

How?  
We conducted usability testing to understand how easily users could find and navigate through the CEST tool
Findings summary
Key findings

- All contractors were easily able to identify ‘who they are’ at the beginning of the tool
- All contractors were easily able to complete the tool and receive a determination
- For ones that had seen/used the original tool, they stated how much easier and more understandable this updated version is
- A number of users stated how beneficial the H2 additional information underneath some of the questions is
  - It helped them to make more informed answers that they would not have been able to do if the H2 wasn’t present
- They all liked having the ability to review and change their answers before submitting

- Some users suggested they would need to ‘go away and check’ the answer to the ‘10.2 million turnover’ question
- The term ‘Opportunity cost’ caused some confusion for the users that had never heard of it before
- A number of the contractors suggested that their contract would allow substitution, but they had to spend a lot of time thinking about whether this would actually be able to happen in practice or not
Recommendations

- Consider changing the order of the identifier questions around to help ease context and understanding
- Consider using more H2 text on screen which have to use subjective terms such as ‘substantial’ so that more explanation as to what this may mean can be given
- The same too for the screen which mentions ‘opportunity cost’
“I’m not quite sure what ‘opportunity cost’ means. It might be me though because I’m new to contracting.”

P3 - IT contractor
In detail findings
Disclaimer

- Users understood and are comfortable with this disclaimer
- A couple of users claimed it was very stern, but understood the need for this
Which describes you best?

- Users are easily able to identify which described them best at this point
What do you want to find out?

- There is some confusion on this screen
- A number of users had to spend a bit of time thinking about which answer to pick here
  - Ultimately though, they did all pick the IR35 option
Intermediary question

- All users understood this question and answered it without hesitation.

About you

Are you trading through a limited company, partnership or unincorporated body?

- Yes
- No

Severity: Not an issue
Private sector client question

- No real issues with this question

Is your client a ‘Public Authority’?

This can include the following:

- government departments and their executive agencies
- companies owned or controlled by the public sector
- schools and universities
- local authorities
- the National Health Service (NHS)

Read more about Public Authorities.

Yes  No

Continue

Severity: Not an issue
Private sector size question

- Users understood what they questions were asking, but some stated they would be unsure of what the organisation’s annual turnover would be.
- Some said they’d have to go away and have a look to find out this answer.

Severity: Medium issue
Office holder

- There were no issues with this question, all users easily answered this
Substitute

- Some users had a think about what the contract would say and what could happen in reality.

Worker's substitution

Would a substitute be accepted for your work if they met your client's criteria?

This criteria may include being vetted, interviewed, or getting security clearance.

[ ] Yes  [ ] No

Severity: Not an issue
Substitute

- Users had no issues with this screen

Worker's substitution

Would you have to pay your substitute directly?

☐ Yes  ☐ No

Severity: Not an issue
“This is so much better and simpler than the original version. Much easier to understand.”

P4 - IT contractor
Moving the worker

- Users understood the intent of this question and didn't focus any attention to ‘location’ like there has been in previous rounds
- Coincidently, all users answered with the third option
How the work is done

- All users understood this question and how best to answer it based on the prospective contract and how they work.
Schedule of working hours

- Again, no issues from the users with this question
Where the worker does the work

- Users were all able to give an informed answer for this question and based on real world working practices
Significant cost

- None of the users showed or expressed any confusion with these questions until they reached the final one, ‘other substantial costs’
  - It was here that a couple of them questioned what exactly ‘substantial’ meant
Basis of compensation

- No issues with this question
Putting work right at their own cost

- ‘Opportunity cost’ was questioned by a couple of the users that were not already familiar with this term
- No other issues highlighted by users on this screen
Worker benefits

- Users were easily able to identify which answer to pick here
Responsible for any duties

- Again, there were no issues with this screen
Introducing themselves to consumers

- All users understood this question
- Although they picked a number of different answers, ones which best suited their role
Review your answers

- All users stated how much they appreciated this screen and how useful it is.
- Users said that having the bullets in the declaration at the bottom was a good touch and made it easier to read.

Severity: Not an issue
Participants
<table>
<thead>
<tr>
<th>Who</th>
<th>Gender</th>
<th>Age</th>
<th>Digital inclusion barriers</th>
<th>Digital inclusion scale</th>
<th>Tax confidence</th>
<th>Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant 1</td>
<td>Male</td>
<td>30-40</td>
<td>None</td>
<td>8</td>
<td>Very high-aware</td>
<td>Interaction designer - contractor</td>
</tr>
<tr>
<td>Participant 2</td>
<td>Male</td>
<td>45-55</td>
<td>None</td>
<td>8</td>
<td>Very high-aware</td>
<td>Content designer - contractor</td>
</tr>
<tr>
<td>Participant 3</td>
<td>Male</td>
<td>30-40</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
<td>Business analyst - contractor</td>
</tr>
<tr>
<td>Participant 4</td>
<td>Female</td>
<td>30-40</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
<td>Scrum master - contractor</td>
</tr>
</tbody>
</table>
Check Employment Status for Tax

Usability testing - round 9
31/07/19 & 01/08/19

Research objectives

How easy do users find the tool?
To what extent do users understand the tool?
To what extent do users understand the updated screens?

What hypothesis are you trying to test?
- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates
31st July 2019 & 1st August 2019

4 Participants
● 2x unemployed
● 1x severely dyslexic
● 1x registered blind

How?
We conducted contextual usability testing to understand how easily users could find and navigate through the CEST tool
Findings summary
Key findings

- All users were able to navigate through the tool and complete it
  - This can be seen as a big positive since the users did not have any context with regards to the questions and what they were trying to ascertain

- The user with severe dyslexia did not struggle with any of the content nor the navigation
  - User was very familiar with Gov.uk content though

- The user that is registered blind did not struggle with the content or navigation either
  - User had to use a 150% zoom on the browser as they were used to using their phone and using a ‘pinch zoom’

- User with dyslexia stated that they struggle to distinguish when a link has been clicked
  - This is when the link turns a purple colour, the user mentioned that it blended in with the normal text too much

- Users did not understand the intent of some of the questions
  - Although this was expected as these were not true users of the service

- A couple of the users questioned how accessible the download of the PDF would be

- A couple of users stated they’d want a phone number easily accessible for if they got stuck
  - The other two stated they’d be able to get online support for any issues
Observations & recommendations

- There wasn’t any real screen specific observations or recommendations that came from this round of research; more the general usability and accessibility of the service
- All 4 users managed to complete the tool and none of them suggested that would require much/any help to do so
  - This is a big positive as it shows we have made the service user friendly, even to non-users of the service
- Official accessibility testing is still to take place with HMRC’s chosen supplier
  - This is normal, and something that happens late on in a service’s lifecycle
- Major takeaways are:
  - Review the accessibility of the PDF download
  - The disclaimer was the most misunderstood part of the whole service - however this is probably due to it not being relevant and the users not having a real context of the service
  - All users found the review answers screen useful and said they like the ability to check and change answers before submitting them
“Even though I don’t really understand what the questions are trying to get, I feel confident that I can complete this tool”

P3 - former charity CEO
Participants
## Participants

<table>
<thead>
<tr>
<th>Who</th>
<th>Gender</th>
<th>Age</th>
<th>Digital inclusion barriers</th>
<th>Digital inclusion scale</th>
<th>Tax confidence</th>
<th>Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant 1</td>
<td>Female</td>
<td>30-40</td>
<td>Low IT confidence</td>
<td>7</td>
<td>Low</td>
<td>Unemployed</td>
</tr>
<tr>
<td>Participant 2</td>
<td>Female</td>
<td>45-55</td>
<td>Low IT confidence</td>
<td>7</td>
<td>Low</td>
<td>Unemployed</td>
</tr>
<tr>
<td>Participant 3</td>
<td>Female</td>
<td>50-60</td>
<td>Severe dyslexia</td>
<td>7</td>
<td>High - aware</td>
<td>Former charity CEO</td>
</tr>
<tr>
<td>Participant 4</td>
<td>Male</td>
<td>50-60</td>
<td>Registered blind</td>
<td>7</td>
<td>Very high - aware</td>
<td>Former construction manager</td>
</tr>
</tbody>
</table>
Check Employment Status for Tax

Usability testing - round 10
06/08/19 & 07/08/19

Objectives and method
Research objectives

How easy do users find the tool?
To what extent do users understand the tool?
To what extent do users understand the updated screens?

What hypothesis are you trying to test?
- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates
6th & 7th August 2019

11 Participants
- 6 hiring managers/payroll managers
- 5 media group hiring managers/payroll managers

How?
We conducted usability testing to understand how easily users could find and navigate through the CEST tool
Findings summary
Key findings

- Users are saying how much of an improvement this version of the tool is compared to the original version.
- Users (uninterrupted) are able to complete the tool in around 10-15 minutes.
- Business on Own Account questions tested reasonably well and not too much rework is needed on them from an understanding point of view:
  - Majority of users understood the intent of the questions on the whole.
- Some confusion on the first question of the tool was shown by users on the first day of testing (although, on the second day these issues were not present).
- There were some questions raised about the Intellectual property rights fees.
- The term ‘unincorporated body’ was mentioned by a handful of users, suggesting they don’t know what one is (this is the first time we’ve seen this).
Recommendations

● Consider adding more H2’s to some of the screens which are still causing slight confusion
  ○ These have shown to really help users on some of the other screens
● Revisit some of the Business on Own Account questions after discussion with stakeholders - content to be updated
● Consider reverting to a previous version of the first questions, where there was slightly more content on each answer
“I’m not quite sure what ‘opportunity cost’ means. It might be me though because I’m new to contracting.”

P3 - IT contractor
In detail findings
Disclaimer

- Note: change you’ve to you have

Disclaimer

HMRC will stand by the result you get from this tool.

This would not be the case if the information you’ve provided was checked and found to be inaccurate.

⚠️ HMRC will also not stand by results achieved through contrived arrangements, designed to get a particular outcome from the service. This would be treated as evidence of deliberate non-compliance, which can attract higher associated penalties.

Accept and continue
What do you want to find out?

- Having IR35 in the answer helped users to differentiate
- All users on day 1 suggested they’d not know the difference, but all chose IR35 answer
- Try reverting to screen used in round 8
Which describes you best?

- Users are easily able to identify which described them best at this point
Intermediary question

- A number of users stated they did not know what an ‘unincorporated body’ is
- However, previous sessions have shown no confusion with this question
- One user suggested ‘other people’ won’t know what an unincorporated body is
Work already started question

- Majority of users chose to go down the ‘Yes’ route from here
Office holder

- “That’s better than before. The link to it allows you to plough on if you know what it is”
Substitute

- Users did not have any issues with this question
- Language of question to be changed to help users that may have selected ‘no’ on the previous screen
- ‘If the worker *did* send a substitute...’?
Substitute

- Users had no issues with this screen
- Hiring managers suggested they wouldn’t necessarily know...
“This is a vast improvement on the original tool”

P3 - Payroll manager
Worker’s task

- Switch round ‘base location’ and ‘project’ in the H2 sentence

Working arrangements

Could the worker's task be changed without their agreement?

This includes changing the project or base location.

- Yes
- No, they would have to agree
- No, that would require a new contract or formal working arrangement

Continue
Can we introduce a H2 for this question?

“We define the end product, but not how it is done”
Schedule of working hours

- No issues from the users with this question
Where the worker does the work

- Suggestion that this question is too open to interpretation when different work policies are brought into question
- Ultimately, users have not suggested any issues with this question in the past
None of the users showed or expressed any confusion with these questions until they reached the final one, ‘other substantial costs’. It was here that a couple of them questioned what exactly ‘substantial’ meant.
Basis of compensation

- No issues with this question

Worker's financial risk

How will the worker be paid for this work?

- An hourly, daily or weekly rate
- A fixed price for a specific project
- The amount of work completed
- A percentage of the sales the worker generates
- A percentage of your organisation’s profits or savings

Continue
Putting work right at their own cost

- ‘Opportunity cost’ was questioned by a couple of the users that were not already familiar with this term
- No other issues highlighted by users on this screen
Worker benefits

- Users were easily able to identify which answer to pick here
Responsible for any duties

- Again, there were no issues with this screen
Introducing themselves to consumers

- All users understood this question
- Although they picked a number of different answers, ones which best suited their role
“Corporate benefits, absolutely not! (laughing)"

P5 - Payroll manager
Users understood this question but a handful did ask whether it referred to ‘competitors’ too.
- All users were able to understand and easily answer this question.
There was some confusion with this question:
- Some of the media users suggested that the IP rights would be covered in a separate fee
- Another user suggested that the IP rights are included in the contract, regardless of the fee
Business on Own Account 4

- Similar to the question that preceded this one, users gave the same feedback

Worker's contracts

Does the contract give your organisation the option to buy the rights for a separate fee?

If no such clause or requirement exists, the worker would keep all the rights.

- Yes
- No

Continue
Some users asked ‘how would they know?’ perhaps not realising that this question would not be shown if it was for a prospective contract.

Worker's contracts

Has the worker had a previous contract with your organisation?

- Yes
- No

Continue
Again, some users asked how would they know
- All users understood this question but some took slightly more time to make a decision
- A number of them mentioned if the worker was contracted to do 37.5hrs for example, then yes that would take up the majority of their working time
Business on Own Account 8

- Similar to some previous question in this section, some users asked how would they be able to know this
- And again, some users asked how would they be able to know this without it being an assumption
- Users glad that there was a ‘don’t know’ option
Review your answers

- All users stated how much they appreciated this screen and how useful it is.
- Users said that having the bullets in the declaration at the bottom was a good touch and made it easier to read.
Participants
## Participants

<table>
<thead>
<tr>
<th>Who</th>
<th>Gender</th>
<th>Age</th>
<th>Digital inclusion barriers</th>
<th>Digital inclusion scale</th>
<th>Tax confidence</th>
<th>Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant 1</td>
<td>Female</td>
<td>40-50</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
<td>Payroll manager</td>
</tr>
<tr>
<td>Participant 2</td>
<td>Female</td>
<td>30-40</td>
<td>None</td>
<td>8</td>
<td>Very high-aware</td>
<td>Payroll manager</td>
</tr>
<tr>
<td>Participant 3</td>
<td>Male</td>
<td>50-60</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
<td>Payroll manager</td>
</tr>
<tr>
<td>Participant 4</td>
<td>Female</td>
<td>50-60</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
<td>Director</td>
</tr>
<tr>
<td>Participant 5</td>
<td>Female</td>
<td>40-50</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
<td>Payroll manager</td>
</tr>
<tr>
<td>Participant 6</td>
<td>Female</td>
<td>50-60</td>
<td>None</td>
<td>8</td>
<td>Very high-aware</td>
<td>Payroll manager</td>
</tr>
</tbody>
</table>
SUS results

<table>
<thead>
<tr>
<th>SUS Score Range</th>
<th>Grade</th>
<th>Percentile Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.1-100</td>
<td>A+</td>
<td>96-100</td>
</tr>
<tr>
<td>80.8-84</td>
<td>A</td>
<td>90-95</td>
</tr>
<tr>
<td>78.9-80.7</td>
<td>A-</td>
<td>85-89</td>
</tr>
<tr>
<td>77.2-78.8</td>
<td>B+</td>
<td>80-84</td>
</tr>
<tr>
<td>74.1-77.1</td>
<td>B</td>
<td>70-79</td>
</tr>
<tr>
<td>72.6-74</td>
<td>B-</td>
<td>65-69</td>
</tr>
<tr>
<td>71.1-72.5</td>
<td>C+</td>
<td>60-64</td>
</tr>
<tr>
<td>65-71</td>
<td>C</td>
<td>41-59</td>
</tr>
<tr>
<td>62.7-64.9</td>
<td>C-</td>
<td>35-40</td>
</tr>
<tr>
<td>51.7-62.6</td>
<td>D</td>
<td>15-34</td>
</tr>
<tr>
<td>0-51.7</td>
<td>F</td>
<td>0-14</td>
</tr>
</tbody>
</table>

Acceptable

Round 10 06/08/19 Hiring managers/payroll managers from Private sector (recruited from roundtable events)

<table>
<thead>
<tr>
<th></th>
<th>Q1</th>
<th>Q2</th>
<th>Q3</th>
<th>Q4</th>
<th>Q5</th>
<th>Q6</th>
<th>Q7</th>
<th>Q8</th>
<th>Q9</th>
<th>Q10</th>
<th>SUS score</th>
<th>Did it improve?</th>
</tr>
</thead>
<tbody>
<tr>
<td>P1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>2</td>
<td>2</td>
<td>3</td>
<td>55</td>
<td>Marginal</td>
</tr>
<tr>
<td>P2</td>
<td>4</td>
<td>2</td>
<td>3</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>2</td>
<td>2</td>
<td>3</td>
<td>2</td>
<td>60</td>
<td>Marginal</td>
</tr>
<tr>
<td>P3</td>
<td>5</td>
<td>2</td>
<td>4</td>
<td>1</td>
<td>5</td>
<td>2</td>
<td>3</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>87.5</td>
<td>Acceptable</td>
</tr>
<tr>
<td>P4</td>
<td>4</td>
<td>3</td>
<td>4</td>
<td>1</td>
<td>3</td>
<td>2</td>
<td>5</td>
<td>2</td>
<td>4</td>
<td>2</td>
<td>75</td>
<td>Acceptable</td>
</tr>
<tr>
<td>P5</td>
<td>4</td>
<td>3</td>
<td>4</td>
<td>3</td>
<td>4</td>
<td>1</td>
<td>4</td>
<td>1</td>
<td>4</td>
<td>1</td>
<td>77.5</td>
<td>Acceptable</td>
</tr>
<tr>
<td>P6</td>
<td>3</td>
<td>2</td>
<td>4</td>
<td>1</td>
<td>4</td>
<td>2</td>
<td>5</td>
<td>1</td>
<td>4</td>
<td>3</td>
<td>77.5</td>
<td>Acceptable</td>
</tr>
</tbody>
</table>

Average: 71 Marginal

Instructions: For each of the following statements, mark one box that best describes your reactions to the website today.

<table>
<thead>
<tr>
<th>Statement</th>
<th>Strongly Disagree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. I think that I would like to use this website frequently.</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>2. I found this website unnecessarily complex.</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>3. I thought this website was easy to use.</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>4. I think that I would need assistance to be able to use this website.</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>5. I found the various functions in this website were well integrated.</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>6. I thought there was too much inconsistency in this website.</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>7. I would imagine that most people would learn to use this website very quickly.</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>8. I found this website very cumbersome/awkward to use.</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>9. I felt very confident using this website.</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>10. I needed to learn a lot of things before I could get going with this website.</td>
<td>□</td>
<td>□</td>
</tr>
</tbody>
</table>
Check Employment Status for Tax

Usability testing - round 11
27/08/19 & 28/08/19

Prototype version: https://cest-prototype.herokuapp.com/live_v7/start
Objectives and method
Research objectives

How easy do users find the tool?
To what extent do users understand the tool?
To what extent do users understand the updated screens?

What hypothesis are you trying to test?
- Users will be able to self-navigate either to the tool or to the correct guidance by using the updated screens
- Tone of questions will allow users to make more informed decisions about which answers to choose

What we did

Dates
27th & 28th August 2019

8 Participants
- A mix of hiring managers and tax experts from the private and public sectors

How?
We conducted usability testing to understand how easily users could find and navigate through the CEST tool
Findings summary
Key findings

- Users are all still saying how much of an improvement this version of the tool is compared to the original version
- All users were able to complete the tool
- Users are having to result to ‘nit-picking’ faults with the tool, which shows they’re not struggling with using or understanding it
- ‘Fail-safe’ message tested well and was understood by all users

- Some of the questions in the BoOA flow still need a bit of rework
- Substitution caused some confusion with the public sector representatives
  - Although this could be down to there already being concerns with it in the public sector
- More guidance could be provided on some of the questions
Recommendations

- Consider reworking the Substitution question so that the intent is focussed on the ‘right to reject’
- Consider changing the word ‘incur’ on the financial risk questions
- Consider adding to H2 guidance on financial risk screens so that it explicitly refers to ‘this work’ throughout that section
- More guidance (link to) or additional H2 on ‘ownership rights’ question in Business on Own Account section
- Revert back to result screen which asks user if they’d like to download a copy of their results
In detail findings
- May be worth referring more guidance to the employed/self-employed side of the tool
- Some users felt it was more aimed at IR35 determinations
Disclaimer

- Note: change you’ve to you have
What do you want to find out?

- Mixed feelings with this screen but nothing major that would need changing to help users gain a better understanding.
Which describes you best?

- Tested with an ‘agency’ and they were happy to continue the flow as a ‘worker’
Intermediary question

- Positive feedback for this screen

About you and the work

Are you trading through a limited company, partnership or unincorporated body?

☐ Yes  ☐ No

Continue
Fail-safe

- Wording worked well and users understood this message when they read it.
- Maybe a nice to have in future, but try continuing from the previous question rather than taking users back to the start.

Off-payroll working rules might apply to this work

You told us that you would like to find out if this work is classed as employment or self-employment for tax purposes.

Then you told us that you are trading through a limited company, partnership or unincorporated body, known as an intermediary. This means that the off-payroll working rules (IR35) could apply to this work.

What you should do next

If you are trading through an intermediary, you should find out if the off-payroll working rules apply to this work.

Find out more about the [Off-payroll working rules (IR35)](https://www.gov.uk/ir35), or [start again](https://www.gov.uk/ir35).
Work already started question

- Majority of users chose to go down the ‘Yes’ route from here
- No issues
Office holder

- Tested very well again
Some users missing the point of this question where they’re unsure about it asking about ‘the right to reject’
- Slight lack of understanding of what ‘substitute/substitution’ is
  - Can we include a link to some more guidance?
- Review construction of this question to help better identify the intent

If you sent a substitute, who met all your client’s criteria, does the client have the right to reject them?

These criteria include the substitute being equally qualified, as well as meeting your client’s interviewing, vetting and security clearance procedures.

☐ Yes  ☐ No

Continue
Substitute

- Users answering from the worker point of view had no issues answering this question.
Substitute

- Users had no issues with this screen
- Hiring managers suggested they wouldn’t necessarily know...
- Worker would know
“It’s good that the tool is quite extensive now, it helps build that bigger picture”

P2 - Tax expert
How work is done

- Users understood the main intent of this question and were able answer informatively
Worker’s hours

- No issues with this screen
Where the work is done

- No issues with this screen
Financial risk

- Take a look at changing ‘incur’ to something more easily understandable
- Add ‘for this work.’ to the end of the H2?
Financial risk

- Take a look at changing ‘incur’ to something more easily understandable
- Add ‘for this work.’ to the end of the H2?
Financial risk

- No issues with this screen
Financial risk

- No issues with this screen
Basis of compensation

- No issues with this question

Worker's financial risk

How will you be paid for this work?

- An hourly, daily or weekly rate
- A fixed price for a specific project
- The amount of work completed
- A percentage of the sales you generate
- A percentage of your client’s profits or savings

Continue
Putting work right at their own cost

- Positive feedback received for this screen

Worker's financial risk

If the client was not happy with your work, would you have to put it right?

- Yes, unpaid and you would incur extra costs
- Yes, unpaid but your only cost would be lost opportunity to do other work
- Yes, you would fix it in your usual hours at your usual rate or fee
- No, the work is time-specific or for a single event
- No

Continue
Worker benefits

- Users were easily able to identify which answer to pick here
Responsible for any duties

- Question around ‘providing information towards appraisals’ - does this constitute to ‘delivering’ them?
Introducing themselves to consumers

- All users understood this question
- Although they picked a number of different answers, ones which best suited their role
“Ah yes, these are definitely referring to IR35 scenarios”

P5 - Hiring manager
Business on Own Account 1

- No issues with this screen
- All users were able to understand and easily answer this question

Worker's contracts

Are you required to ask permission to work for other clients?

☐ Yes   ☐ No

Continue
How would users (such as a building site labourer for example) know if they do or don’t have ownership rights?

“This would most likely not apply to *industry*”...
Business on Own Account 4

- No issues with this screen
Business on Own Account 5

- “How can we know if it will be the first of a series?”
- Add ‘agreed/already agreed’ to question

Worker's contracts

Is the current contract the first in a series of contracts with this client?

☐ Yes  ☐ No

Continue
- Again, some users asked how would they know
- But many users just answered Yes on an assumption
- How would users know if it was with regards to a part-time contract?
Users provided same theory for this question as they did with the previous, how are they to know?
Business on Own Account 8

- Worker can answer this question
- Hiring managers questioned how would they know?

Worker's contracts

Have you done similar work for other clients in the last 12 months?

Clarification

- Yes
- No

Continue
- Link to the download was missed by all users
- When tested against version 5, with using the yes/no, version 5 tested better
- NOTE: not going live with first iteration
Participants
<table>
<thead>
<tr>
<th>Who</th>
<th>Gender</th>
<th>Age</th>
<th>Digital inclusion barriers</th>
<th>Digital inclusion scale</th>
<th>Tax confidence</th>
<th>Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant 1</td>
<td>Male</td>
<td>40-50</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
<td>Hiring manager</td>
</tr>
<tr>
<td>Participant 2</td>
<td>Female</td>
<td>50-60</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
<td>Tax expert</td>
</tr>
<tr>
<td>Participant 3</td>
<td>Male</td>
<td>50-60</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
<td>Hiring manager</td>
</tr>
<tr>
<td>Participant 4</td>
<td>Male</td>
<td>50-60</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
<td>Tax expert</td>
</tr>
</tbody>
</table>
## Participants

<table>
<thead>
<tr>
<th>Who</th>
<th>Gender</th>
<th>Age</th>
<th>Digital inclusion barriers</th>
<th>Digital inclusion scale</th>
<th>Tax confidence</th>
<th>Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant 5</td>
<td>Female</td>
<td>25-35</td>
<td>None</td>
<td>8</td>
<td>Very high-aware</td>
<td>Hiring manager</td>
</tr>
<tr>
<td>Participant 6</td>
<td>Female</td>
<td>25-35</td>
<td>None</td>
<td>8</td>
<td>Very high-aware</td>
<td>Hiring manager</td>
</tr>
<tr>
<td>Participant 7</td>
<td>Male</td>
<td>30-40</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
<td>Hiring manager</td>
</tr>
<tr>
<td>Participant 8</td>
<td>Male</td>
<td>40-50</td>
<td>None</td>
<td>7</td>
<td>Very high-aware</td>
<td>Tax expert</td>
</tr>
</tbody>
</table>
SUS results

<table>
<thead>
<tr>
<th>SUS Score Range</th>
<th>Grade</th>
<th>Percentile Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.1-100</td>
<td>A+</td>
<td>96-100</td>
</tr>
<tr>
<td>80.8-84</td>
<td>A</td>
<td>90-95</td>
</tr>
<tr>
<td>78.9-80.7</td>
<td>A-</td>
<td>85-89</td>
</tr>
<tr>
<td>77.2-78.8</td>
<td>B+</td>
<td>80-84</td>
</tr>
<tr>
<td>74.1-77.1</td>
<td>B</td>
<td>70-79</td>
</tr>
<tr>
<td>72.6-74</td>
<td>B-</td>
<td>65-69</td>
</tr>
<tr>
<td>71.1-72.5</td>
<td>C+</td>
<td>60-64</td>
</tr>
<tr>
<td>65-71</td>
<td>C</td>
<td>41-59</td>
</tr>
<tr>
<td>62.7-64.9</td>
<td>C-</td>
<td>35-40</td>
</tr>
<tr>
<td>51.7-62.6</td>
<td>D</td>
<td>15-34</td>
</tr>
<tr>
<td>0-51.7</td>
<td>F</td>
<td>0-14</td>
</tr>
</tbody>
</table>

Acceptable

Marginal

Not acceptable

Instructions: For each of the following statements, mark one box that best describes your reactions to the website today.

<table>
<thead>
<tr>
<th>Statement</th>
<th>Strongly Disagree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. I think that I would like to use this website frequently.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. I found this website unnecessarily complex.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. I thought this website was easy to use.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. I think that I would need assistance to be able to use this website.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. I found the various functions in this website were well integrated.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. I thought there was too much inconsistency in this website.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. I would imagine that most people would learn to use this website very quickly.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. I found this website very cumbersome/awkward to use.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. I felt very confident using this website.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. I needed to learn a lot of things before I could get going with this website.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Round 11</th>
<th>28/08/19 Hiring managers/tax experts from Private &amp; public sectors (recruited from roundtable events)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q1</td>
<td>Q2</td>
</tr>
<tr>
<td>P1</td>
<td>5</td>
</tr>
<tr>
<td>P2</td>
<td>3</td>
</tr>
<tr>
<td>P3</td>
<td>5</td>
</tr>
<tr>
<td>P4</td>
<td>4</td>
</tr>
</tbody>
</table>

Average: 66.875

No
Check Employment Status for Tax

Usability testing - pop-up testing

Week commencing: 14/10/19

Prototype version: https://cest-prototype.herokuapp.com/live_v7/start
Objectives and method
Research objectives

How easy do users find the updated content to understand?

What hypothesis are you trying to test?
- Updated content is better understood by users
- Version A of A/B test screens is better understood by users

What we did

Dates
Week commencing 14/10/19

4 Participants
- A mix of contractors and permanent staff working in the public sector

How?
We conducted usability testing to test user’s understanding of updated content.

Why?
We have included permanent members of staff in this round of testing so that we gain a fully rounded opinion of the content and can measure its understandability with a wider audience.
Findings summary
Key findings

- All users understood all of the updated content and were able to make informed answers to all of the questions
- Version B of both A/B tests tested better
- Hint/example text is very useful, it helps users further and fully understand a question if they have any doubts or are unsure about it
Recommendations

- Use version B from both A/B tests as these tested the best and allowed the users to understand the question better so that they could make more informed answers
In detail findings
“feels like it’s something you’re not allowed to do without proper qualifications or support from government body, e.g. can’t be doctor without phd”

P1 - Contractor in relation to ‘highly skilled work’ answer
Moved task

- Users are able to identify which is the correct answer for them to pick based on their understanding of the question

- “Example text helps, obviously I’m not a painter but a priority is a priority anywhere”
How the work is done

- Again, users are able to make an informed decision on which answer is correct for them based on the question and hint text

- “I would go fairly quickly to no we agree together”
Equipment

- Users understood that this would be any equipment that they would have to buy before commencing the contract and before being paid

- “Straightforward, no”
Vehicle costs

- All users felt version B (inc. word ‘fund’) was the more understandable version
- “Second one reads better, makes more sense, understood it more”
Materials

- All users understood that this was about having to buy any materials that they couldn’t use again before being paid by their client

- “For me it’s a no because it doesn’t include stationery”
Other costs

- All users bar one preferred version B (inc. word ‘fund’) as they felt it was more to do with the contract in question

- “Fund tells me I have to pay for something, or should”
Payment for this work

- All users understood this with no issues at all and were all able to make a choice without hesitation
“Will I have ‘vehicle costs’ feels less business focused”

P2 - Contractor
Participants
## Participants

<table>
<thead>
<tr>
<th>Who</th>
<th>Gender</th>
<th>Age</th>
<th>Digital inclusion barriers</th>
<th>Digital inclusion scale</th>
<th>Tax confidence</th>
<th>Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant 1</td>
<td>Male</td>
<td>30-40</td>
<td>None</td>
<td>8</td>
<td>Very high - aware</td>
<td>Contractor</td>
</tr>
<tr>
<td>Participant 2</td>
<td>Male</td>
<td>20-30</td>
<td>None</td>
<td>8</td>
<td>Aware</td>
<td>Permanent employee</td>
</tr>
<tr>
<td>Participant 3</td>
<td>Female</td>
<td>20-30</td>
<td>None</td>
<td>8</td>
<td>Aware</td>
<td>Permanent employee</td>
</tr>
<tr>
<td>Participant 4</td>
<td>Male</td>
<td>30-40</td>
<td>None</td>
<td>8</td>
<td>Very high - aware</td>
<td>Contractor</td>
</tr>
</tbody>
</table>
Check Employment Status for Tax

Usability testing - pop-up testing

Week commencing: 28/10/19

Prototype version: https://cest-prototype.herokuapp.com/live_v7/start
Objectives and method
Research objectives

How easy do users find the updated content to understand?

What hypothesis are you trying to test?
- Updated content is better understood by users
- Version A of A/B test screens is better understood by users

What we did

Dates
Week commencing 28/10/19

5 Participants
- A mix of contractors and permanent staff working in the public sector

How?
We conducted usability testing to test user’s understanding of updated content.

Why?
We have included permanent members of staff in this round of testing again so that we gain a fully rounded opinion of the content and can measure its understandability with a wider audience.
Findings summary
Key findings

● Majority of users preferred and better understood option 1A in the A/B test
● All users then understood and liked the consistency of the following questions
● All users were able to apply their working practices and their contract to the questions in order to answer them correctly
Recommendations

- Use version A from the A/B test as this tested better and allowed the users to give a more rounded and informative answer.
- Use the same, consistent language across all of the following questions in the section
In detail findings
“The first version (1A) feels more encompassing of both a statement of work and a contract. Whereas the second version feels it only alludes to a statement of work”

P5 - Contractor in relation to ‘right to move you to another task’ question
Right to move worker

- Users felt this version was a more encompassing question and didn’t leave much to the imagination
- They felt that they would be able to provide a more conclusive answer on this question than they would on the alternative variant
- The second part of the hint text tested really well

Version 1A
Able to move worker?

- Users liked the simple look of this screen but ultimately decided that it could possibly still be slightly open to interpretation

  - See quote on slide 8

Version 1B
Right to decide how work is done

- The remainder of the screens tested well after users showed preference for version 1A of the previous screen shown in this deck.
- The only slightly contentious part of this screen was the mention of an airline pilot.
  - However, this was only mentioned by one user.
Right to decide working hours

- All users were able to easily answer this question and were able to refer back to their contract to allow them to pick the correct answer.
Right to decide where work is done

- Again, all users were able to easily understand this question due to it conforming with all of the previous questions in this section
- This allowed users to make a quick yet informed answer
“Using consistent language makes it easier and quicker to answer the other questions”

P3 - Permanent employee
Participants
## Participants

<table>
<thead>
<tr>
<th>Who</th>
<th>Gender</th>
<th>Age</th>
<th>Digital inclusion barriers</th>
<th>Digital inclusion scale</th>
<th>Tax confidence</th>
<th>Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant 1</td>
<td>Male</td>
<td>30-40</td>
<td>None</td>
<td>8</td>
<td>Very high-aware</td>
<td>Contractor</td>
</tr>
<tr>
<td>Participant 2</td>
<td>Male</td>
<td>20-30</td>
<td>None</td>
<td>8</td>
<td>Aware</td>
<td>Permanent employee</td>
</tr>
<tr>
<td>Participant 3</td>
<td>Female</td>
<td>20-30</td>
<td>None</td>
<td>8</td>
<td>Aware</td>
<td>Permanent employee</td>
</tr>
<tr>
<td>Participant 4</td>
<td>Male</td>
<td>30-40</td>
<td>None</td>
<td>8</td>
<td>Very high-aware</td>
<td>Contractor</td>
</tr>
<tr>
<td>Participant 5</td>
<td>Male</td>
<td>30-40</td>
<td>None</td>
<td>8</td>
<td>Very high-aware</td>
<td>Contractor</td>
</tr>
</tbody>
</table>