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& Customs

Research report 591

Communications Research: Off-payroll working rules (IR35)

Qualitative research with contractors providing services through a Personal Service Company

Ipsos MORI

July 2020

Behaviour, Insight and Research Team

OFFICIAL

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Contents

- 1. Executive Summary.....4
- 2. Introduction.....5
 - 2.1 Background5
 - 2.2 Research Aims5
 - 2.3 Method6
- 3. Findings.....8
 - 3.1 Awareness and understanding of the reforms8
 - 3.2 Communication materials9
 - 3.3 Preferred contact channels20
- 4. Conclusions.....21

1. Executive Summary

From 6 April 2021¹, off-payroll working rules (IR35) for contractors providing services to medium and large organisations in the private and third-sectors will change. Presently, contractors determine their own employment status and meet their tax obligations accordingly. From 6 April 2021, hirers will be responsible for determining the employment status of contractors and deducting tax and National Insurance (NI) contributions as applicable. This may change the work and tax status of contractors who have been providing their services through a limited Personal Service Company (PSC).

HMRC developed a series of messages and communications products aimed at contractors providing services through a PSC to communicate these changes. The aim of this research was to establish awareness of the changes amongst contractors and their understanding of the messaging and communications products tested, specifically their understanding of whether and how they will be affected and what they need to do as a result of the changes.

Thirty depth interviews with contractors currently providing services through a PSC were conducted to test awareness of the changes and understanding of the communications. The materials tested were: an information factsheet; a flowchart and a step-by-step guide to the changes; case studies of example contractors; an animation and narrative messages about the changes.

Awareness and understanding of the IR35 reforms varied and there was evidence of themes across industries. Contractors working in industries where the use of contractors was common and there were large numbers of contractors working in the same office had a good understanding and awareness of the IR35 reforms. These contractors found information on the reforms through targeted online searches or informal networking groups. In contrast, contractors working in industries with fewer contractors had a lower awareness and understanding of the reforms. These contractors tended to get their information about the changes to IR35 more passively, from the mainstream news or information sent to them from their accountant.

Communication materials which presented information visually resonated well and communicated information effectively to participants. The flowchart was preferred over the step-by-step guide for this reason. Similarly, it was felt that key information in the factsheet could be made more visually obvious through bolding for example.

¹ At the time the research was conducted the reforms were due to come in to effect on 6 April 2020.

Contractors wanted detailed information from HMRC about the changes to IR35 to give them a clear understanding of the reforms and how they would be personally affected. Therefore, a focus in communications materials on what would change in terms of how they meet their tax obligations, rather than explanation of the changes, was widely preferred amongst participants. Where the narrative and flowchart were most effective was when they clearly and objectively outlined how the IR35 reforms would affect how contractors meet their tax obligations. The case studies were appreciated for the reassurance they offered participants, and for providing relatable examples of what would change for contractors.

Contractors wanted detailed information about the changes, which influenced the contact channels they preferred. Participants suggested webinars and YouTube videos as ways for HMRC to communicate information on the reforms, as these channels could provide large amounts of detailed information.

2. Introduction

2.1 Background

From 6 April 2021², off-payroll working (IR35) rules for contractors providing services to medium and large organisations in the private and third sectors will change. Presently, contractors are responsible for determining their own employment status and making arrangements to meet their tax obligations accordingly. From 6 April 2021, hirers will be responsible for determining the employment status of contractors and deducting tax and National Insurance contributions as applicable. This may change the work and tax status of contractors who have been providing their services through a limited Personal Service Company (PSC).

2.2 Research Aims

It is important for HMRC to support its customers to understand how the new rules will affect them so that they know what is happening, what they need to do and can access help and guidance if needed.

HMRC designed a series of communications aimed at contractors currently providing services through a PSC to inform them about the changes.

This research aimed to:

² When this research was conducted the reforms were due to be introduced on 6 April 2020.

- explore contractors' awareness of the changes to IR35 and their understanding of messaging and communications about the reforms.
- test understanding of these communications products and the actions the information encouraged.
- explore perceptions of style and tone used.
- identify opportunities to ensure communications are as clear, appropriately tailored, and as compelling and effective as possible.

Materials tested as part of the research were: an information factsheet about changes to IR35; a flowchart and a step-by-step guide to the changes; case studies of example contractors; an animation and narrative messages about the changes.

2.3 Method

This research consisted of 30 depth interviews with people currently providing services through a PSC. Interviews were conducted either over the phone or face-to-face and lasted approximately 60 minutes each.

2.3.1 Sample

The sample included a mix of contractors who paid tax through Pay As You Earn (PAYE) and Self Assessment and a mix of those providing their services to businesses of different sizes to ensure inclusion of those who will and will not be affected by the changes. This was important as the communications products are intended for all contractors to help them to identify whether the changes will impact them.

To ensure a broad range of contractors with different experiences and circumstances were included in the research, the sample also included contractors from different sectors, working locations, varying lengths of time providing services as a contractor, and with a mix of ages and genders.

An overview of the sample is shown below in Table 1.

Table 1.

Characteristic	Description	Number of interviews
Size of company currently providing services to	Micro (1 to 9 employees)	9
	Small (10 to 49 employees)	5

	Mid-sized (50-249 employees)	5
	Large business (250+ employees)	21
Sector	Banking	6
	Oil and gas	1
	Media	2
	Pharmaceuticals and healthcare	5
	Business services	6
	Construction	3
	Other sectors	7
Paying tax through	PAYE	2
	Self Assessment	3
	Both	25

Participants were recruited from locations around Great Britain including London, Birmingham, Bristol, Manchester, Aberdeen and Cardiff.

2.3.2 Fieldwork

Fieldwork was conducted by researchers at Ipsos MORI between 18 February – 10 March 2020.

3. Findings

This chapter sets out the main findings from the research.

3.1 Awareness and understanding of the reforms

This section explores customer awareness and understanding of the off-payroll working reforms.

3.1.1 Awareness and understanding of the off-payroll working reforms

There were participants who were very aware of the off-payroll working reforms and familiar with the nuances and those whose understanding was limited to knowing that some changes were due to happen soon that may or may not affect them.

Participants who had a greater understanding of changes to IR35 were more likely to work in sectors with high volumes of contractors working within them, for example, oil and gas, law, IT, pharmaceuticals or banking. The effect of large numbers of contractors working in one business or sector was two-fold. Firstly, individual contractors had a large network of peers sharing information about the IR35 reforms amongst informal networks. Secondly, participants who worked for large organisations with a high volume of contractors mentioned their hirer had run group briefings on the changes to IR35. These both had the effect of increasing the level of awareness and understanding amongst individual contractors.

Participants who worked individually, off-site or in sectors that had a lower use of contractors tended to have lower understanding of the reforms than those who had large networks of other contractors. Examples of the types of jobs these participants had were fashion consulting and company directors.

3.1.2 Sources of information

Where participants accessed information about the IR35 reforms depended on their engagement with them. Those who believed they were likely to be affected by the reforms were more likely to have proactively sought information through, for example: targeted online searches; information from their network through group messages sharing information; and looking on social media such as LinkedIn.

"I have spent a lot of time in LinkedIn. I've been on the GOV websites. There's a thing called Contractor Calculator, which pulls together all the interesting articles and things from both sides of the house."

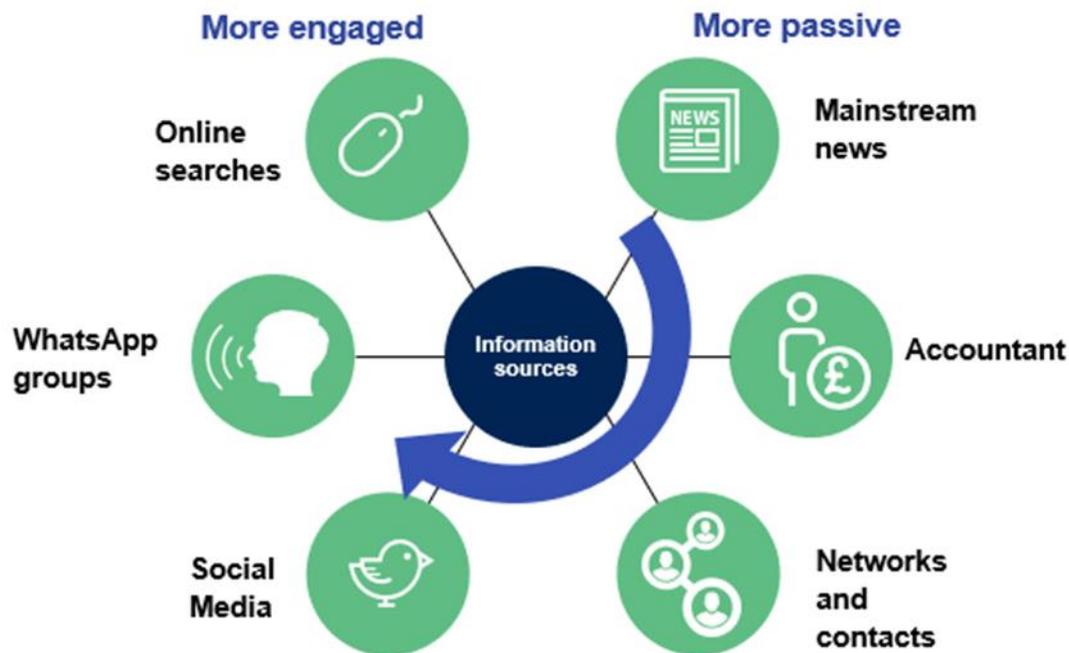
Male, Finance, North Yorkshire

"[I've heard about the changes] from friends that also work in other banking organisations that were also kept in the loop about it. Whenever anybody found something out, we would all share that information."

Male, Finance, London

Those who believed they would not be affected by the IR35 reforms were more passive and had found out the changes through mainstream news or had been sent information from their accountant or from other contacts.

Figure 3.1: Information sources used



3.2 Communication materials

This section of the report covers how participants responded to the different materials tested: an information factsheet about the IR35 reforms; a flowchart and a step-by-step guide to the reforms; case studies of example contractors; an animation and narrative messages.

3.2.1 Terms and language

Across all of the communications products tested there were some terms and language which participants found more challenging to understand. This section of the report identifies the language and terminology which participants were less familiar with.

Referring to off-payroll working/IR35

There was low familiarity with the term 'off-payroll working' so including 'IR35' in brackets (or using 'IR35') helped participants identify the communications products as relevant to them and understand the content.

"That's the terminology everyone talks about [IR35], no-one talks about 'off payroll'."

Female, Business Services

Referring to the contractor's operating model

Using the terms 'intermediary' and 'personal service company' to refer to their own limited company were not well understood by participants. 'Intermediary' in particular was assumed to refer to a recruiter or accountant. Participants were more likely to use the term 'limited company' which would have more resonance than 'intermediary'.

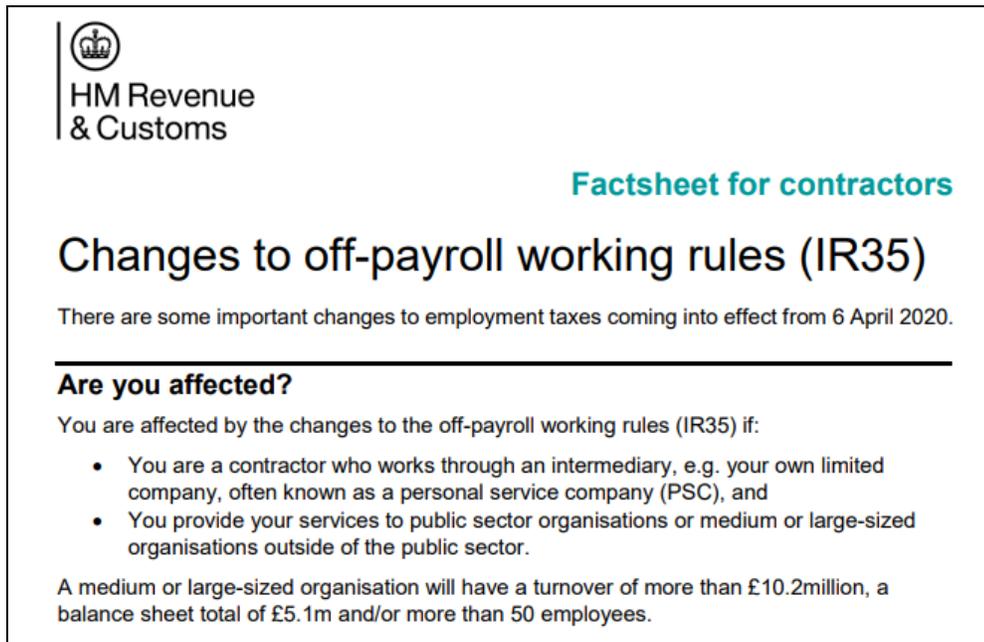
Referring to the hirer

'Hirer' was not a familiar term for contractors. Although most understood that by 'hirer', the factsheet was implying their client, reaching this understanding was not immediate and could be a barrier to engagement. Participants were more comfortable with the term 'client'.

3.2.2 Factsheet

The HMRC Contractor Factsheet was published in January 2020. It explains who is affected by the changes, how the changes will affect them and what they need to do before the changes come into effect, which at the time of the research was expected to be April 2020.

Figure 3.2. Factsheet: Intro & 'Are you affected?'



The factsheet was seen as being clear and objective. The headings helped participants to identify that it was aimed at them, for example 'Factsheet for contractors' and 'Changes to off-payroll working rules (IR35)'.

The subheadings and use of questions helped participants navigate the document and understand what would be covered in each section.

Participants felt it was clear from reading the section '**Are you affected?**' whether or not they would be affected.

Including the definition of a medium or large-sized organisation helped to clarify what this referred to, which was useful for participants who were not sure whether their hirer was a small, medium or large business and for those who had multiple contracts with different businesses.

Figure 3.3. Factsheet: ‘What is changing’

What is changing

From 6 April 2020, medium and large-sized organisations outside the public sector will be responsible for deciding the employment status of contractors for tax purposes. Currently, contractors themselves are responsible for making this decision in these sectors.

This ensures consistency with the public sector, where these arrangements have been in place since April 2017.

In the ‘**What is changing**’ section participants felt that bolding the date for introduction of the reforms could help make this stand out more.

Figure 3.4. Factsheet: ‘How the changes may affect you’

How the changes may affect you

These changes may affect how you pay the tax and National Insurance contributions that are due.

If you are affected, the organisation you are providing your services to will determine your employment status for tax purposes from 6 April 2020. Your hirer will give you a ‘Status Determination Statement’, which will set out the determination your hirer has made and the reasons behind this. You may be asked to provide the hirer with some information to help them make their determination.

If they determine that you are employed for tax purposes, they (or the agency they have hired you through) will pay the necessary tax and National Insurance before they pay you.

If they determine that you are self-employed for tax purposes, you will remain responsible for meeting your tax obligations.

Depending on your own personal circumstances the terms of your contract may change. It is also possible that you will pay additional income tax and NICs if you had not previously been applying the off-payroll rules (IR35) correctly. However, HMRC will not use information resulting from these changes to open a new enquiry into earlier years unless there is reason to suspect fraud or criminal behaviour.

Participants were most interested in the ‘**How changes may affect you**’ section of the factsheet as they wanted to know how the reforms to IR35 would affect them. After reading this section, participants understood that after the reforms it will be a hirer’s responsibility to determine the tax status of contractors and that the decision will be communicated to contractors in a Status Determination Statement. Participants also understood that if they were determined to be employed, their hirer would deduct tax and National Insurance (NI) contributions before paying them, whereas if they were determined to be self-employed, they would continue to be responsible for this themselves.

Participants also felt that referring to 'IR35' in the determination, for example '*if you are determined to be inside IR35*' would be clearer than '*if they determine that you are*' because they were familiar with the term 'inside' or 'outside IR35' and this reflected how they spoke about the changes.

Whilst participants understood that their hirer would determine their employment status, they were not clear about meeting their tax obligations if they were determined to be employed and worried about paying tax and NI twice, through PAYE and through Self Assessment. Providing information about what contractors will/will not have to do if they are determined to be employed could help address this, for example, explaining that they will no longer be required to complete a Self Assessment for income tax unless they meet other criteria which requires them to do so. Participants also felt they would benefit from signposting to information on how to calculate their income after tax as an employee as they had little understanding of this.

Stating that HMRC will not open new enquiries into tax paid in earlier years based on information resulting from the off-payroll working reforms was very important, and welcome information for participants. However, being placed at the end of this section meant it could be missed and there were examples of participants only fully understanding this point on second reading. Given the value of this information to contractors, putting it in bold and / or in a separate paragraph could help ensure it was understood first time.

3.2.3 Flowchart and step-by-step guide

The contractor flowchart and step by step guide set out how contractors can identify whether they are affected by the reforms and what they will need to do if they are determined to be an employee or as self-employed.

The flowchart and step-by-step guide contained the same information, presented in different ways³. The flowchart offered a visual representation and the step-by-step guide was text based.

Both the flowchart and step-by-step guide offered participants a process for working out if and how changes to the IR35 rules would affect them. This was felt to be a valuable resource and was seen to follow logically from reading the factsheet, as it answered some of the questions the factsheet had raised.

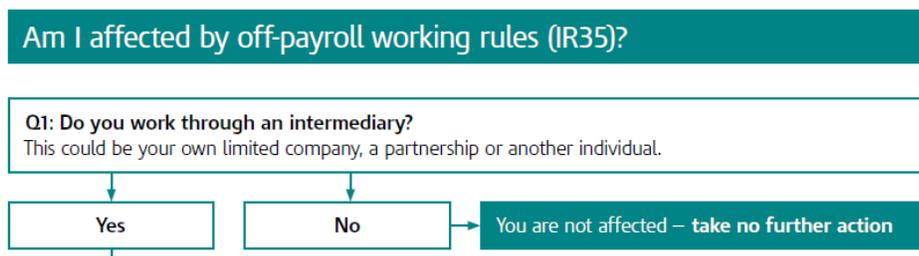
³ The different formats were produced as the step-by-step guide is more accessible, particularly for customers using screen readers.

Both the flowchart and step-by-step guide included a number of hyperlinks to further information. This was appreciated by participants who wanted additional detail on the changes and how they would be affected. Using hyperlinks felt like a helpful way of offering this to those it was relevant to or of interest for, without including too much information in one product.

The flowchart was preferred to the step-by-step guide. The flowchart was seen to be more visually engaging and easier to use. Participants felt that they could follow the path which related to their experience, rather than needing to work through each step regardless of whether it applied to them, which was the case for the step-by-step guide. This meant the flowchart felt easier to use than the step-by-step guide, particularly for participants with dyslexia.

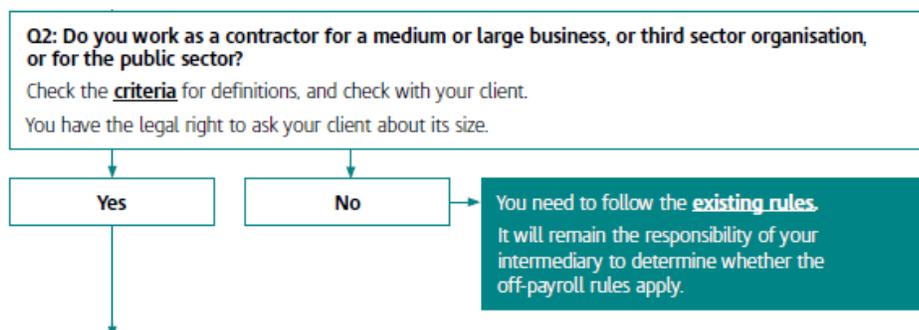
As the content of the flowchart and step-by-step guide were the same, the rest of this section gives feedback on the content, with the images of flowchart used to demonstrate the text referred to.

Figure 3.5. Flowchart: Introduction and question one



The sub-heading for the first question in both the flow chart ‘Am I affected by off-payroll working rules (IR35)?’ made it immediately clear who the flowchart is for. However, it was felt that there could be a short paragraph a step ahead of ‘Am I affected’ to introduce that the way contractors’ tax status is decided is changing, and that they could be affected. This would ensure that everyone working through the flowchart started from the same point of understanding about the context of the flowchart and its purpose.

Figure 3.6. Flowchart: Question two



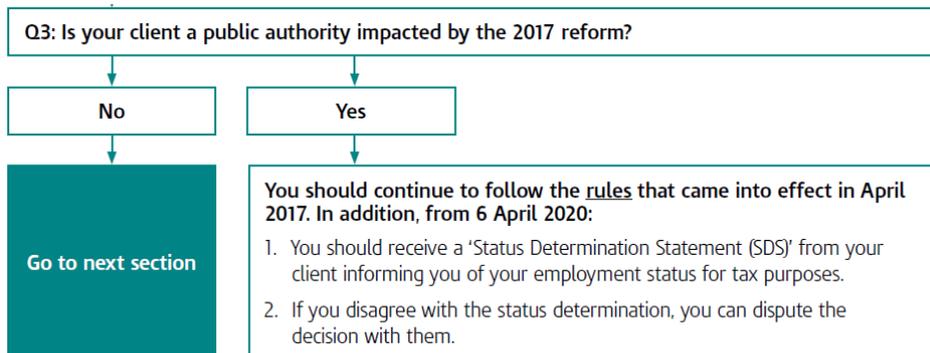
In question two, several participants were not clear about what was meant by ‘third sector’ and ‘public sector’ and this had to be clarified by the moderator. Although there is a click through on ‘criteria for definitions’, this could be missed by those who needed it to understand the question. Including a more explicit explanation could make this clearer and help to mitigate confusion. It was also suggested by several participants that when these products were online, there could be a glossary or pop-up information box including an explanation of some of the more technical terminology.

The wording of the question text did not make it clear to some participants that if they worked for any of these organisations they should answer ‘yes’. There was therefore a risk of misinterpretation or confusion with this question which could lead to participants going down the wrong information pathway.

“Do you work as a contractor for a medium or large business? Yes, I do. Or third-sector organisation or for the public sector? No, I don't. I don't know which to answer.”

Male, Finance, North Yorkshire

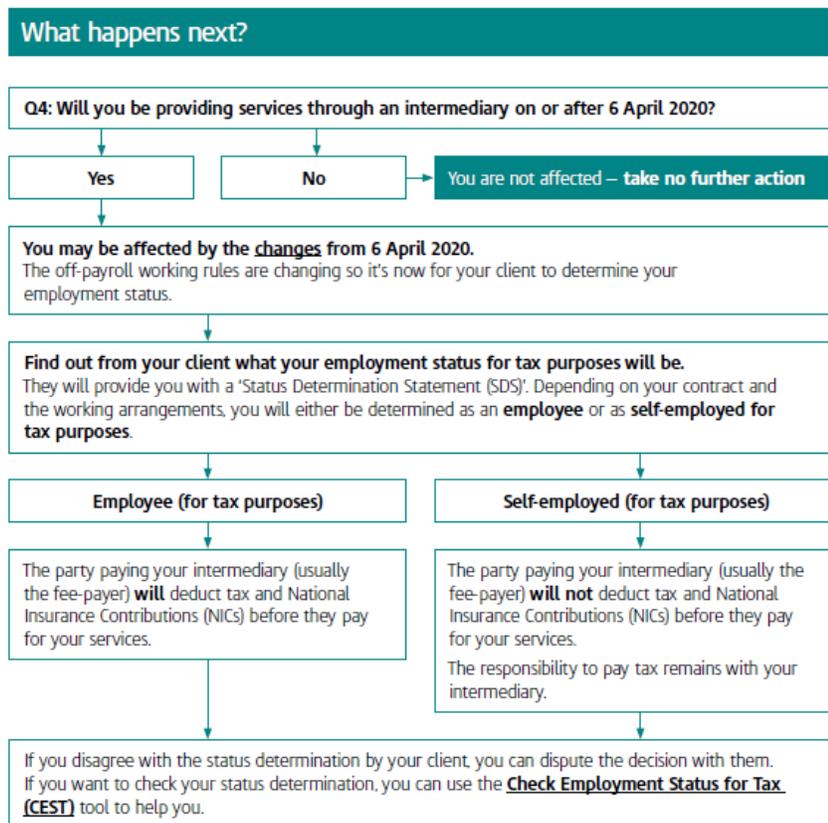
Figure 3.7. Flowchart: Question three



Participants were often confused by the terminology in question three and needed definitions to be clarified by moderators. The term ‘public authority’ was not widely understood and could have benefitted from a definition or explanation.

The mention of the 2017 reforms here confused most participants. None were aware of the reforms or knew why they were relevant to IR35. Explaining this could avoid confusion.

Figure 3.8. Flowchart: Question four



Participants found question four very difficult to answer. Firstly, there was some confusion over the term 'intermediary'. Using 'through a limited company' was suggested as an alternative wording to help those affected identify themselves. Secondly, those aware of the IR35 reforms or who had heard about them from the organisation they worked for felt that they would not be providing services through a limited company on or after 6 April 2020 as a result of the changes. This led them to select 'no' as their answer, when 'yes' would have been the correct answer.

In the two outcomes of the Status Determination Statement, 'Employee (for tax purposes)' and 'Self-employed (for tax purposes)', it was not immediately clear to participants which meant that they were within the scope of the IR35 forms and which meant they were outside. Underneath 'Employee (for tax purposes)' it could also be qualified that contractors can continue using a limited company but will need to be paid through PAYE.

This section also felt like it would be a suitable place for a link to information on what to do in regard to the Self Assessment tax return, VAT, corporation tax and how to calculate income under PAYE.

This section made it clear that participants may be affected and that their hirer would determine their status, however participants wanted this information earlier. Participants also wanted a way to find out for themselves whether they would be affected by the reforms or not, without having to wait for a decision from their hirer. This would give them greater understanding about what the IR35 reforms would mean for them and a greater sense of control. They appreciated the signposting to the check employment status for tax (CEST) tool and felt that it would be beneficial to include this earlier in the flowchart.

The option to dispute the decision made by an employer did not feel credible to participants, who felt that their employer would decide and tell them what their status was and was unlikely to change to this. This was particularly the case for contractors whose hirer was a large global organisation.

3.2.4 Narrative

This section outlines feedback on the narrative text of key messages about IR35.

The narrative was a collection of some of the key messages which could be used to explain the IR35 reforms.

Amongst those likely to be affected by the IR35 reforms, information on how it would affect how participants meet their tax obligations was preferred to explanations about the reasons behind the changes. Explaining the reasons for the reforms led participants to become emotional and defensive about their decision to use a limited company and could lead them to close off from other messages.

A focus on what is changing about how they will meet their tax obligations was likely to more effectively engage and resonate with participants. Where justification could feel very subjective and emotive, describing the what they would need to do was factual and to the point with little room for negative emotional reactions from participants. For example, the descriptions of what changes the IR35 reforms will bring about were felt to be factual and to the point and were widely well-received.

Those unaffected by the reforms were more interested in the justification for them. For this group, the rationale behind the reforms was interesting and useful context for them to know and made them feel more positively about the changes.

As with the factsheet, information that HMRC will not open new enquiries into use of PSCs prior to the introduction of the off-payroll working reforms was received positively.

Participants also appreciated being made aware of the CEST tool as it offered them opportunity to find out what their status would be. Knowing therefore that the CEST tool was always being improved was also reassuring and appreciated by participants.

3.2.5 Case studies

The case studies were short descriptions of the different circumstances and experiences of four hypothetical contractors.

Four case studies were tested with participants, which were felt to cover a range of experiences. Participants found the case studies helped them understand how the IR35 reforms would apply to them. The case studies which were most directly applicable to their circumstances were most interesting to participants.

Case study 1 - Contractor considering a second role with a new client: The content of the case study was clear, however amongst the contractors in our sample, this was the least relatable. Participants liked that this case study provided clarity on whether or not they would have to submit a tax return.

Case study 2 - Contractor recruited through an agency: This example was very easy for participants to identify with, particularly the experience of thinking that changes would not apply to them but finding that they did. The section on avoiding tax avoidance schemes was seen as particularly helpful as this touched on concerns that were not covered elsewhere in the communications materials. Participants requested a similar example but with someone hired directly by an employer, as this was something that happens often in large organisations.

Case study 3 - Contractor responsible for a team of client's employees: The circumstances in this case study were relatable and it was made clear why, in this example, the individual was affected by the IR35 reforms. However, information about blanket assessments not being carried out was challenged by participants who reported that this was the case in organisations they worked with. Many participants also appreciated that this case study demonstrated that they could take action to check the result of the Status Determination Statement through the CEST tool.

“Keep it simple. People like to be on the ground floor and to be able to put themselves in that position. This example [example three] is down to earth and simple to understand.”

Male, Environmental Services, Bristol

Case study 4 - Contractor working for multiple clients: This case study made it clear quickly that Susan would not be affected by the IR35 reforms and why that was.

3.2.6 Animation and tagline

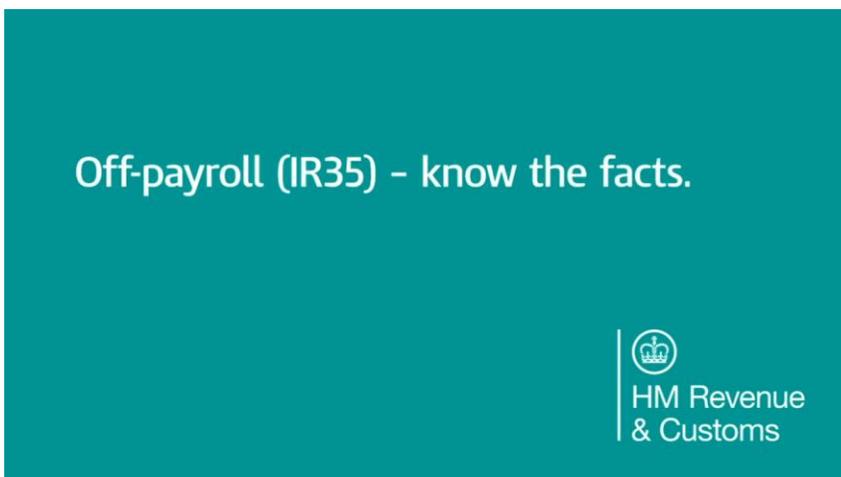
The animation is a short fifteen second video which aims to inform contractors of the IR35 reforms and encourage them to find out more.

Figure 3.9: Off-payroll working animation image 1



The animation's tagline ('From 6 April, the way many contractors pay tax will change') was clear and communicated that changes were being introduced. The use of 'contractors' made it clear who it was addressing, helping the audience to identify it as relevant to them, as this was the term participants used most regularly to refer to themselves. Including the date the reforms were due to take effect at the head of the message directly communicates another important piece of information, and also helps create a sense of urgency to engage this audience.

Figure 3.10: Off-payroll working animation image 2



While the closing call to action of the tagline – 'know the facts' - was impactful, participants felt it lacked clarity about what action to take. This audience wanted detailed information about the reforms and any action they were required to take. When prompted, most

participants said that if they were to do anything as a result of seeing the animation and tagline they would contact their accountant. The animation could be used effectively as a prompt to direct the audience to further information.

3.3 Preferred contact channels

Where contactors expect to hear about changes to IR35

This audience wanted detailed information about how they would be affected by changes to IR35. Communication channels for changes would therefore need to be able to accommodate this desire for detailed information. Participants expected to hear about these changes from HMRC rather than having to seek this information out themselves.

Accountants felt like the most natural channel to hear about changes to their tax status. Participants expected to get updates from their accountant and believed that information received in this way would be accurate and tailored to their personal circumstances.

Hirers and **recruiters** also ways in which participants expected to hear about changes to employment status and any associated tax implications.

LinkedIn was identified as a contact channel for information about the changes. This could come in the form of a notification or ad from HMRC, encouraging the audience to click through for further information.

The **mainstream** and **trade press** were also cited as an expected channel for this information. However, finding out information about taxes from the press was something that may only happen coincidentally if participants happened across an article about taxes that related to them.

When asked additional information channels they would like to see information about tax changes from, participants' suggestions were channels that would be able to deliver a lot of detail. The most frequent suggestion was **webinars** and a few participants mentioned having already attended webinars on the off-payroll working reforms. Related to this, **YouTube videos** explaining the changes, implications and actions required were also mentioned. The format of both of these channels, particularly their potential for lengthy explanations of policy, made them the most top of mind answers to where else this audience would like to receive information from HMRC.

4. Conclusions

Participants in this research wanted detailed information on how they would be affected by the IR35 reforms and what this would mean for how they meet their tax obligations in the future. They were more interested in this than why the changes were being introduced.

After reading the factsheet and the flowchart, participants understood when the IR35 reforms were being introduced; that after this date their hirer would be responsible for determining their employment status and they would be given a Status Determination Certificate telling them what this was. They also understood that HMRC will not look into use of PSCs in earlier years unless they suspect fraud. This was a particularly important and valued piece of information.

The 'are you affected' section in the factsheet was clearer in helping participants identify whether or not they would be affected than the questions in the flowchart as participants were unfamiliar with some of the language used in the flowchart, which hindered comprehension.

The case studies supported understanding of whether or not contractors would be affected and how, by illustrating how the IR35 reforms would affect different individuals and giving a clear example of what self-employment outside IR35 looks like.

After reading the materials, participants understood that if they were determined to be an employee for tax purposes, they would have income tax and NI contributions deducted by their employer. However, they did not understand whether or not they would need to continue to complete a Self Assessment as well and were worried about paying tax twice. Clarifying this or including a link to more information on this could reassure contractors on this point.

Participants understood they could use the CEST tool to check their status themselves. They would have liked this to be signposted earlier in their information journey to help them feel that they would have better understanding of what their status was likely to be, giving them a greater sense of control, rather than having to wait to hear from their employer.

The use of some unfamiliar terms and language, such as 'hirer', 'off-payroll working', 'intermediary' and 'personal service company' hindered comprehension. Participants felt that using more familiar terms such as 'IR35' and 'limited company' could help improve both their understanding and engagement with the materials.

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