



HM Revenue
& Customs

Compliance Perceptions Survey 2014

Small and Medium Sized Enterprises and Individuals

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HM Revenue and Customs Research Report 403

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Glossary

For the purposes of this research report the following definitions have been used:

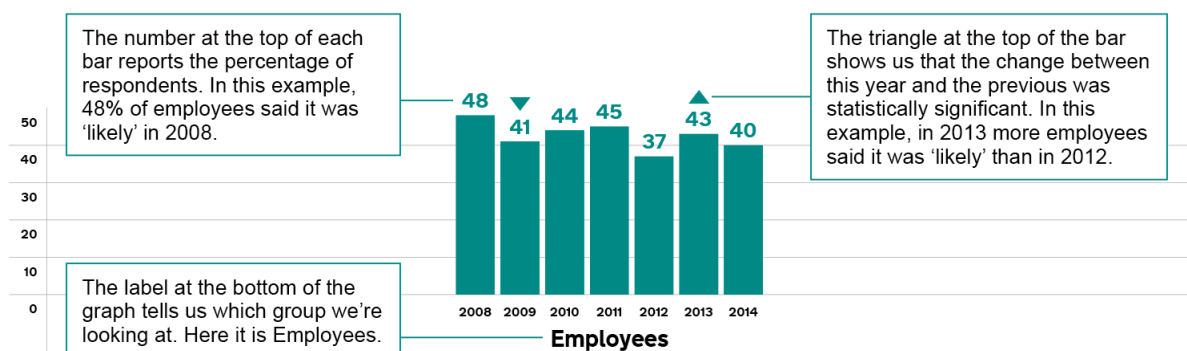
Corporation tax	A tax that must be paid by a corporation based on the amount of profit generated.
Employee	A person who is hired to work for another in return for payment. The employer is responsible for deducting and paying tax and National Insurance contributions on behalf of employees.
Income tax	A charge levied on income, subject to certain deductions, at a rate usually determined by the size of the income.
Individuals	Employees, self-employed and economically inactive persons.
Self-employed	Any individual who runs their own business and takes responsibility for its success or failure. Self-employed individuals are responsible for their own tax and National Insurance contributions.
SMEs	Small and Medium-sized Enterprises. A business or company with fewer than 250 employees, and with an annual turnover of more than £15,000 but less than £42 million.
Tax evasion	Illegally avoiding paying taxes, failing to report, or reporting inaccurately. Tax evasion is different from tax avoidance.
Tax avoidance	Involves manipulating tax law to gain an advantage that parliament did not intend.
VAT	Value Added Tax. A type of consumption tax that is placed on a product whenever value is added at a stage of production and at final sale.

How to read this report

This report focuses on trends in attitudes over time. We describe in text whether there has been change across the survey period, reporting any statistically significant increase or decrease between the first survey year and the last. The graphs show whether there were statistically significant changes between each consecutive survey year. How to read a graph is shown in the example below.

Example Figure: How likely is it for people who regularly evade paying income tax to get caught?

The graph shows the percentage of employees who said it was 'likely' or 'very likely' in each year.



1. Key findings

The findings within this report are presented by theme. However, a different picture emerges depending on whether the respondents are SMEs, self-employed or employees. A summary of findings for each of these customer groups is included here.

SMEs

In 2014, 95% of SMEs stated tax evasion was unacceptable; 80% felt HMRC treated them fairly and 68% felt it was likely that regular tax evaders would be caught. 31% of SMEs believe tax evasion to be widespread and 54% believe HMRC is putting in about the right amount of effort to prevent tax evasion.

The trends over time present an encouraging picture, with more SMEs reporting a positive perception of HMRC and its activities across the survey period.

- More SMEs felt the burden of complying was reasonable, and that tax evasion is always unacceptable in 2014 compared to 2011.
- Across all years, the majority of SMEs reported that HMRC treats them fairly, which hasn't changed over time. SMEs' perception of how widespread tax evasion is and their perception of the likelihood of detection of tax evaders also hasn't changed between 2011 and 2014.
- More SMEs believed HMRC was putting in the right amount of effort into preventing tax evasion and responding more firmly to tax evasion in 2014 than 2011.
- More SMEs felt that the financial penalties HMRC can impose are a deterrent to tax evasion in 2014 than 2011. More had heard of a SME prosecuted for tax evasion, however there was no change to SMEs view of how likely a prosecution was or how much of a deterrence prosecution was seen to be.
- SMEs' main reason for not evading tax was different in 2014 compared to previous years. This year, less SMEs gave the reason 'because of the penalties or consequences' and more gave the reason 'the probability or likelihood of being caught'.

Self employed

In 2014, 89% of the self-employed stated tax evasion was unacceptable; 76% felt HMRC treated them fairly and 47% thought it was likely that regular evaders would be caught. 78% of the self-employed believed tax evasion to be widespread and 28% thought HMRC was putting about the right amount of effort into preventing tax evasion.

Trends for the self-employed vary, showing both positive and negative differences.

- More of the self-employed felt the burden of complying was reasonable; that HMRC treated them fairly and that tax evasion was unacceptable in 2014 than 2008. More of the self employed agreed that HMRC dealt more firmly with tax evaders in 2014 than in 2011.
- There was no change in the self-employed respondents' view of how widespread tax evasion was; nor of whether HMRC was putting in the right amount of effort between the first year the question was asked (2012 and 2011 respectively) and 2014.

- Less self-employed respondents thought the detection of tax evaders was likely in 2014 compared to 2008. Less also thought the financial penalties HMRC can impose would deter people from tax evasion. Although more self employed had heard of a prosecution in 2014 compared to 2011, there was a decline in the proportion who thought prosecution was a deterrent to tax evasion over the same period.

Employees

In 2014, 89% of employees believed tax evasion was unacceptable; 56% felt HMRC treated them fairly and 40% thought it was likely regular tax evaders would be caught. 78% of employees thought tax evasion was widespread, and 26% thought HMRC was putting in about the right amount of effort to prevent tax evasion.

Employees' attitudes have varied during mid-years and for some variables show less positive changes.

- There were no statistically significant trends in employees' attitudes towards HMRC's effort in preventing tax evasion; how firmly HMRC responds to evaders; and how widespread employees perceive tax evasion to be.
- Despite some fluctuation in the mid-point of the survey period, in 2014 employees' view of how fairly HMRC treats them was broadly the same as in 2008.
- There was also fluctuation in employees' perspective of whether tax evasion was 'always unacceptable' or 'mostly unacceptable' in the middle years. However, this has changed positively and in 2014 returned to the same rate of 'always unacceptable' seen in 2008.
- In 2014, less employees thought HMRC's financial penalties were a deterrent to tax evasion, and less thought the detection of tax evasion was likely compared to 2008. There was also a decline in the proportion of employees that were aware tax evasion is a criminal offence between 2011 and 2014.
- Whilst in 2012 there was an increase in the proportion of employees who had heard of a prosecution, the higher rate was not maintained so the overall the proportion was the same in 2014 compared to 2011. In 2014, less employees thought the chances of prosecution were a deterrent to tax evasion than in 2011.

2. Introduction, background and changes

The Compliance Perceptions Survey (CPS) is an annual survey undertaken on behalf of Her Majesty's Revenue and Customs (HMRC) to measure perceptions of, and attitudes towards, tax compliance. The CPS consists of two separate surveys covering small and medium-sized enterprises (SMEs), and individuals. This report is the fifth in the series and presents findings for SMEs and individuals, across key variables, drawing on data from 2008 to 2014. Findings for individuals are presented according to their employment status, which is whether they are self employed or employees.

The CPS asks SMEs and individuals about the fairness and burden of compliance; the prevalence and acceptability of evasion; and the consequences where evasion is detected. The survey is used by HMRC to inform the design of customer strategy and is part of the evidence base to assess performance of activities established following the 2010 Spending Review. For example, the survey evidence is used to test awareness and attitudes towards increased compliance effort following re-investment from the 2010 spending review settlement.

This is the final year that the CPS will be conducted and this report represents the final report of the series. Key questions from this survey will, in future, be placed on the Customer and Mid-Size Business surveys and readers can expect publication of the findings from these surveys in 2016. Questions in the Customer survey will distinguish between employees and self-employed and, to offer greater comparability with future findings, this report presents findings from the individuals' survey according to whether they are self-employed or employees. A summary of findings for individuals is included at the end of this report (Chapter 10).

3. Sampling and methodology

The survey questions were initially cognitively tested by the Personal Finance Research Centre (PFRC) at the University of Bristol. Further testing of questions added to the 2011, 2012 and 2013 surveys was carried out by TNS-BMRB after they were commissioned to carry out the 2011 SME survey. The full questionnaires are presented in **Appendix B**.

Fieldwork for the CPS was undertaken throughout the 2014/15 financial year but is referred to as the 2014 survey in this report. The survey of individuals was carried out by the Office for National Statistics (ONS) during October. Additional self-employed individuals were surveyed over a further five months to boost the number of respondents in the self-employed sample. The survey of SMEs was carried out by TNS-BMRB in two waves, the first in October 2014 and second in January and February of 2015.

Both the SME and individuals' surveys use a random probability design. 1017 interviews were completed with SMEs, resulting in a response rate of 45.4%. A total of 1157 interviews were achieved in the individuals' survey, of which 582 were with self employed individuals. The response rate of the main wave in October was 53%.

SME respondents were asked about the behaviour of other SMEs in relation to income tax, corporation tax, and VAT. Respondents in the individuals' survey were asked about the behaviour of other individuals with regards to income tax. Given this difference in wording and methodological differences, it is important to note that results from SMEs are not directly comparable to the self-employed and employees.

The survey estimates were tested for differences in comparison to consecutive years. To explore change over the entire survey period, 2014 estimates were tested for statistically significant differences in comparison to estimate from the first year the particular survey question was asked. Only differences statistically significant at or above the 95% level of confidence are reported as 'different'. All statistical significance testing was based on the weighted estimates, adjusted standard errors and the unadjusted sample size (the unweighted base).

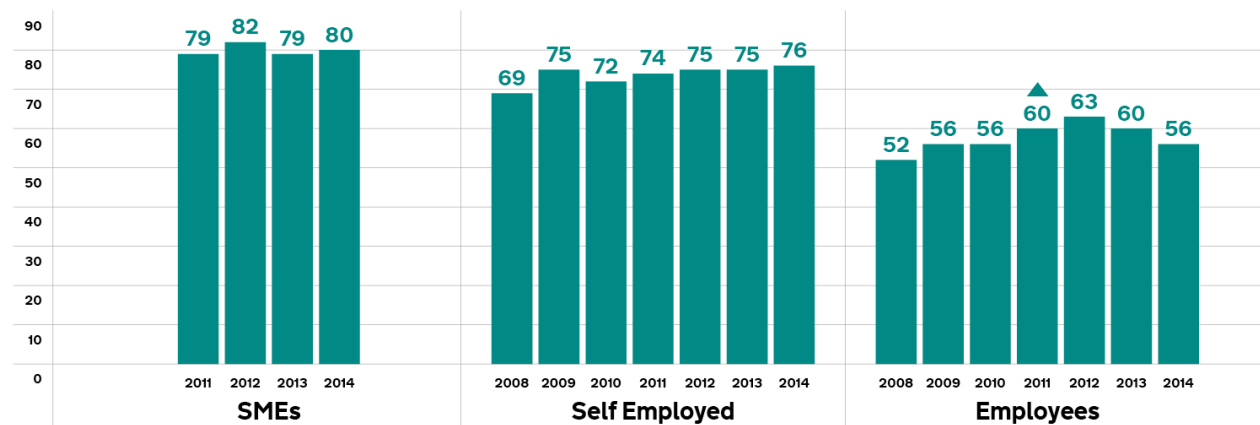
Statistically significant differences between consecutive years are reported visually in the graphs by triangles that indicate the direction of change. Differences between the first year and 2014 are described in text. A detailed account of the methodology is provided in **Appendix C**. Complete data tables for SMEs, self employed and employees are available in **Appendix A**. A description of how to access data is included in Chapter 10.

4. Fairness and burden of complying

4.1 Fair treatment by HMRC

Respondents were asked whether they agreed or disagreed with the statement “HMRC treats me fairly in my dealings with them”. The graphs below display the percentage of respondents who agreed. Over time, the percentage of SMEs that agreed has not changed. The percentage of self-employed who agreed has risen from 69% in 2008 to 76% in 2014. For employees, despite an increase in the rate of agreement in 2011, overall the percentage who agreed they were treated fairly was the same in the final year as in the first year of the survey.

Figure 1: Percentage of respondents who agreed with the statement “HMRC treats me fairly in my dealings with them.”



Base numbers: SMEs 2011-2014: 1005; 960; 1107; 1017; Self employed 2008-2014: 576; 528; 604; 758; 1026; 1137; 574; Employees 2008-2014: 1770; 1748; 1688; 1806; 614; 630; 569.

4.2 Burden of complying

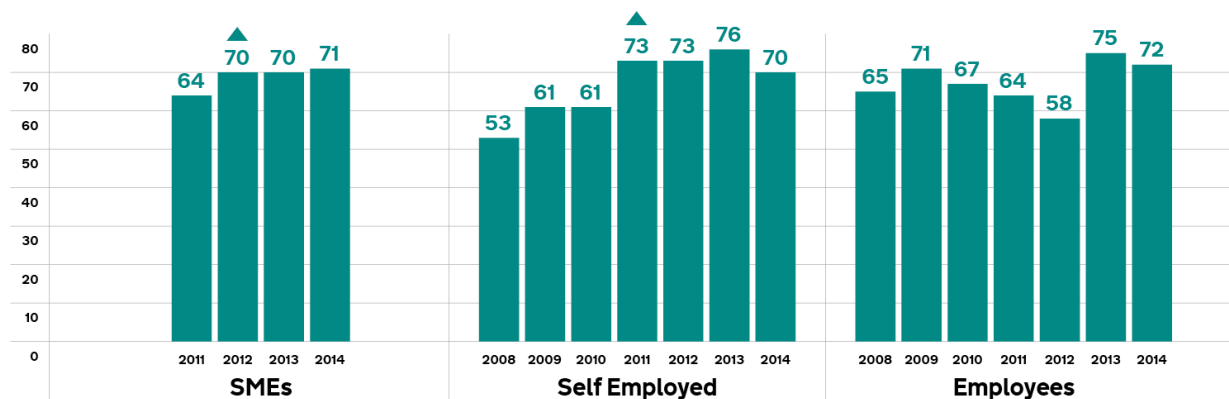
SMEs were asked whether the amount of time and effort their business spends completing its business tax return was reasonable or unreasonable. The self-employed and employees were asked whether they submitted a Self Assessment tax return, either personally or by an accountant. For those who submitted a Self Assessment return themselves, they are asked whether the time and effort they personally spent on this task was reasonable.

The percentage of self-employed and employees who said they had personally completed a Self Assessment tax return in 2014 was 38% and 11%, respectively, which was in line with the rate reported in previous years. Figure 2 below displays the percentage of each group who found completing their tax return reasonable. For both SMEs and the self employed there has been an increase in the proportion who found the effort they personally made reasonable, increasing from 64% to 71% between 2011 and 2014 for SMEs, and from 53% to 70% from 2008 to 2014 for the self employed.

Very few employees complete a tax return and therefore respond to this question, so we do not have a big enough number of answers to tell if apparent changes in employees' attitudes are statistically significant.

In 2014, a further 44% of the self-employed and 6% of employees stated an accountant submitted their tax return on their behalf. Of these, 79% of the self-employed and 78% of employees found the time spent providing information to their accountant reasonable¹.

Figure 2: Percentage of respondents who said the amount of time and effort personally spent completing their tax return was reasonable.



Base numbers: SMEs 2011-2014: 1003; 961; 1107; 1017; Self employed 2008-2014: 158; 141; 152; 230; 365; 394; 214; Employees 2008-2014: 147; 167; 136; 178; 55; 53; 60.

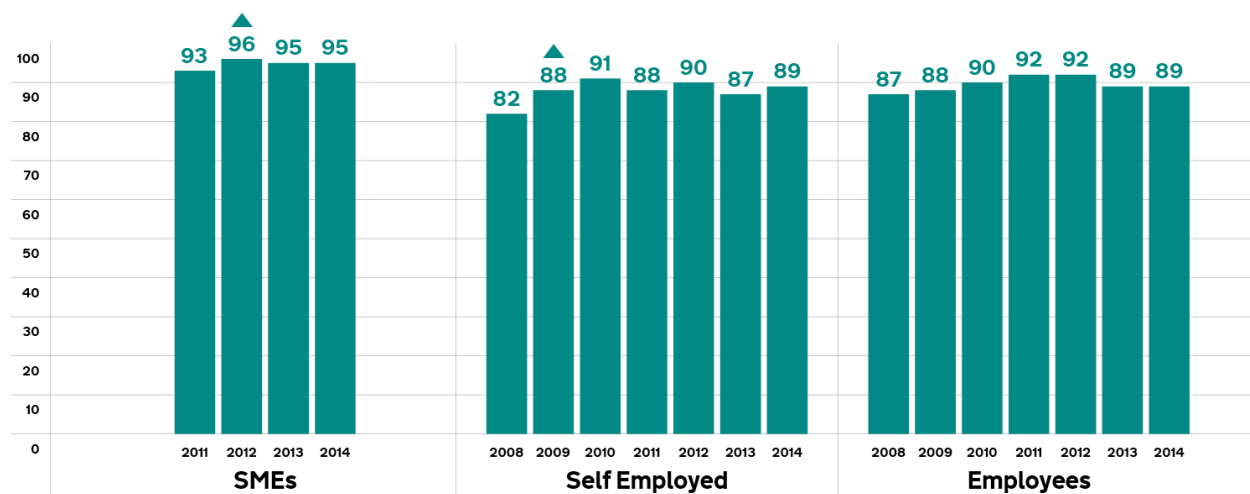
¹ See tables 1.2; 1.4 (Self employed); and 2.2 and 2.4 (Employees) in Appendix A to see the estimates from all survey years.

5. Attitudes towards compliance

5.1 Acceptability of income and corporation tax evasion

Across all survey years, the majority of SMEs, self-employed and employees responded that income or corporation tax evasion was unacceptable. Amongst the self-employed there has been a significant increase in the proportion who believe income tax evasion is unacceptable between 2008 and 2014, from 82% to 89%. For SMEs and employees, the response over time has been largely consistent, as shown in Figure 3 below.

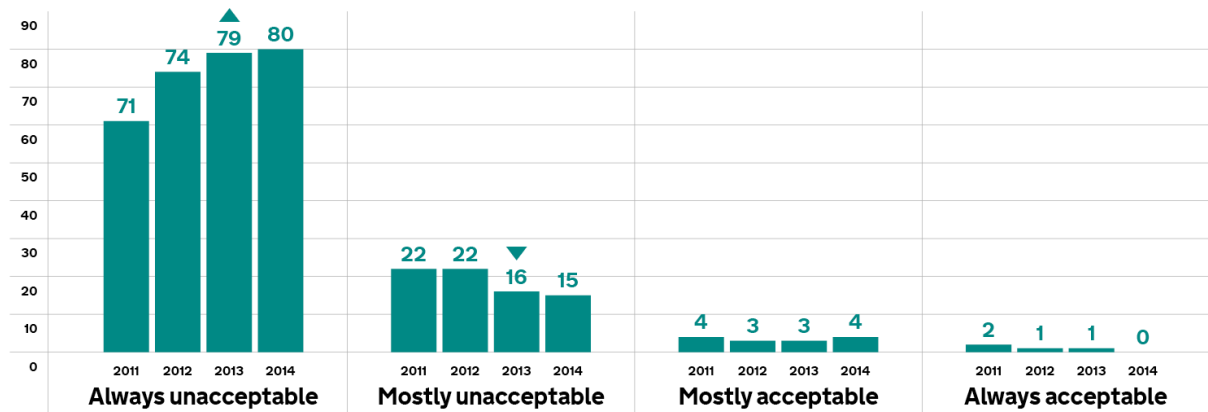
Figure 3: Percentage of respondents who said that tax evasion was unacceptable.



Base numbers: SMEs 2011-2014: 1005; 961; 1106; 1017; Self employed 2008-2014: 575; 530; 604; 758; 1025; 1137; 573..
Employees 2008-2014: 1766; 1747; 1687; 1806; 614; 628; 569.

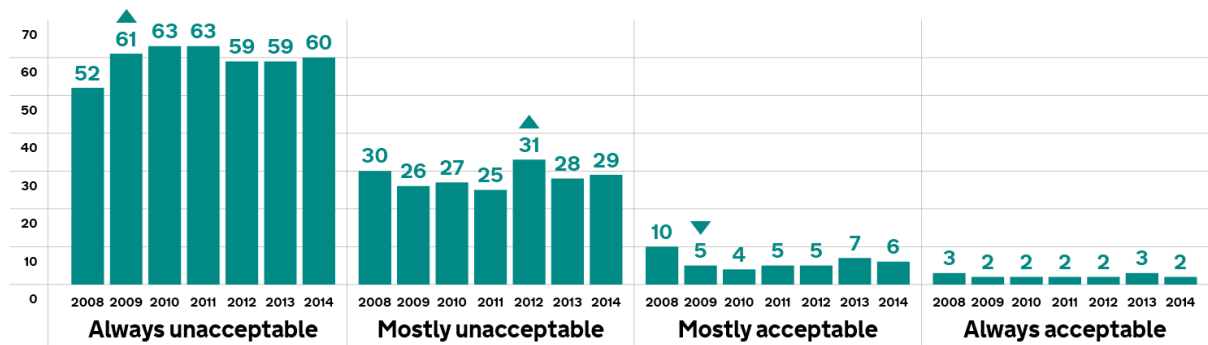
However, there is some variation over time when we look at all response categories for this question, particularly when we look at 'unacceptable' in its two constituent parts of 'always unacceptable' and 'mostly unacceptable'. Amongst SMEs (Figure 4) and the self-employed (Figure 5), both groups increased the percentage that responded 'always unacceptable' over time from 71% to 80% for SMEs between 2011 and 2014; and from 52% to 60% for self employed between 2008 and 2014. In contrast to employees (Figure 6), where the proportion increased then decreased within the middle years of the survey.

Figure 4: SMEs view of the acceptability of tax evasion.



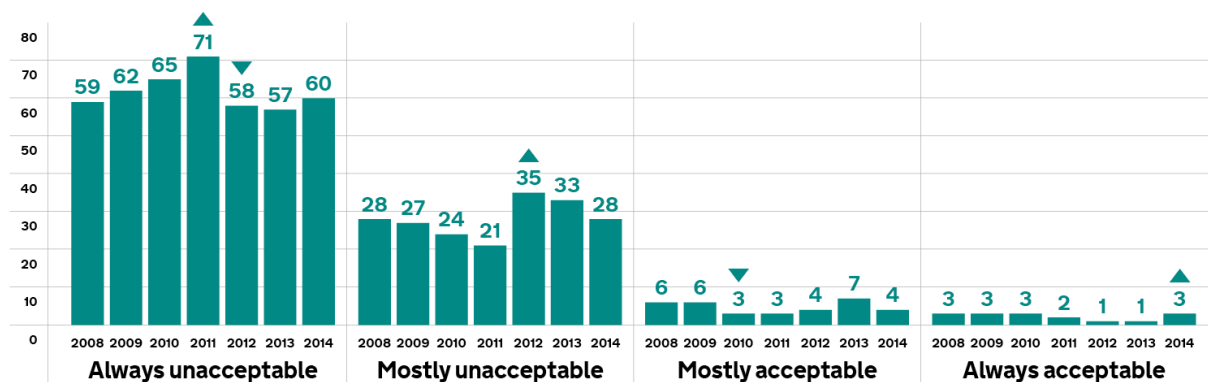
Base numbers: SMEs 2011-2014: 1005; 961; 1106; 1017

Figure 5: Self-employed view of the acceptability of tax evasion.



Base numbers: Self employed 2008-2014: 575; 530; 604; 758; 1025; 1137; 573.

Figure 6: Employees' view of the acceptability of tax evasion.



Base numbers: Employees 2008-2014: 1766; 1747; 1687; 1806; 614; 628; 569.

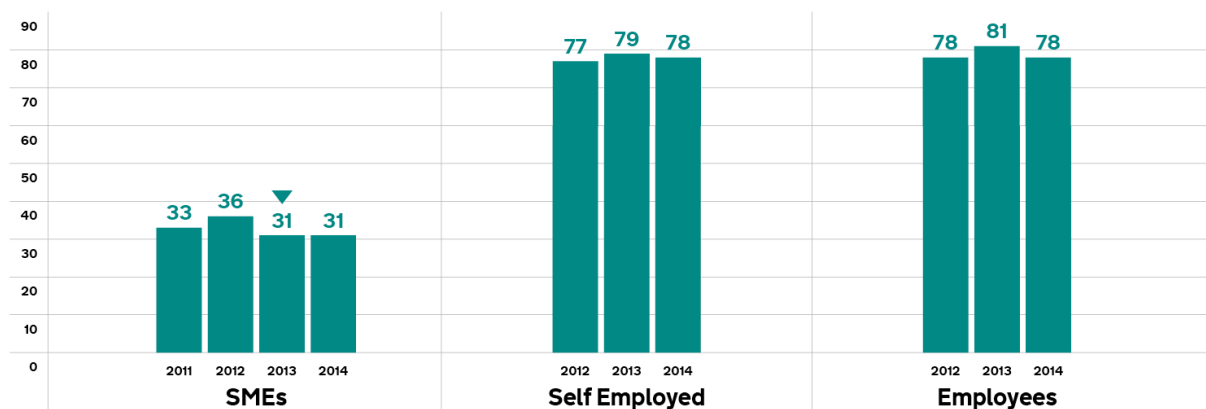
6. Perception of non-compliance and detection

6.1 Perception of how widespread tax evasion is

This question was first asked in 2011 to SMEs and in 2012 was also placed on the individuals' survey. The perception of how widespread income or corporation tax evasion is amongst individuals or SMEs has been mostly stable during this period, as shown in Figure 7. SMEs have a more conservative view of how widespread income and corporation tax evasion is amongst other SMEs compared to the perception of how widespread income tax evasion is amongst individuals as viewed by the self-employed and employees. There were no statistically significant increase or decrease between 2011 and 2014 for SMEs, and 2012 and 2014 self employed and employees in the proportion who believe tax evasion is widespread.

It is interesting to note that there is a mismatch between self-employed and employees own view of the acceptability of evasion and their view of how others behave. 60% of both the self-employed and employees state that tax evasion is 'always unacceptable' (see Figures 5 and 6), whilst 78% believe tax evasion amongst others is widespread.

Figure 7: Percentage of respondents who believe tax evasion is widespread.



Base numbers: SMEs 2011-2014: 1005; 959; 1107; 1017. Self employed 2012-2014: 1031; 1137; 573. Employees 2012-2014: 617; 637; 571.

Figure 7 has been corrected as of June 2017, the earlier version of the report incorrectly labelled the self-employed data as employees and vice versa.

6.2 Perception of the likelihood that tax evasion would be detected

The percentage of SMEs that think it is likely that businesses that regularly evade paying income or corporation tax would get caught has remained stable over time. Figure 8 shows that amongst the self-employed and employees, the percentage of respondents that think it is likely individuals that regularly evade income tax would be caught has declined between 2008 and 2014, from 54% to 47% amongst the self employed and from 48% to 40% amongst employees.

Figure 8: Percentage of respondents who believe it is likely that those who do not pay the right amount of tax would get caught.



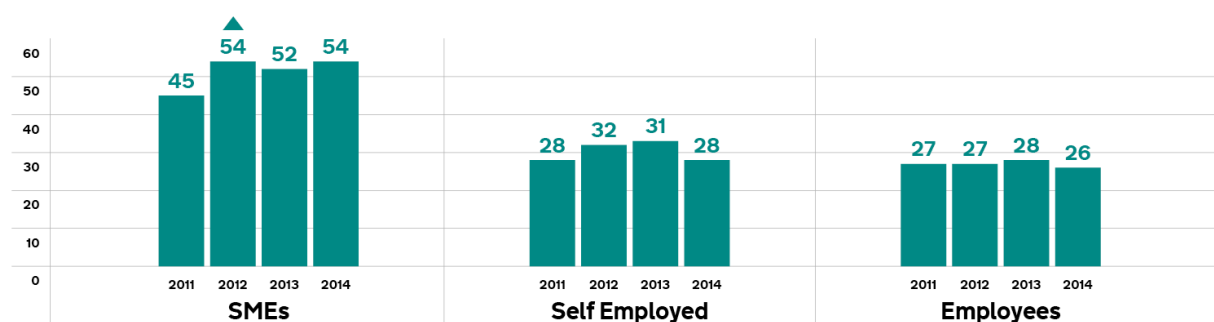
Base numbers: SMEs 2011-2014: 1005; 960; 1107; 1016. Self employed 2008-2014: 574; 529; 605; 758; 1025; 1137; 574. Employees 2008-2014: 1770; 1745; 1691; 1806; 614; 628; 569.

7. Attitudes towards HMRC's activities and sanctions

7.1 HMRC's effort to prevent evasion

There was an increase in the percentage of SMEs that believe HMRC is putting 'about the right amount' of effort into reducing income or corporation tax evasion between 2011 and 2014. There was an increase from 45% in 2011 to 54% in 2012, which held across the final two years, as shown in Figure 9. Amongst the self-employed and employees there has not been any significant change in either direction between 2011 and 2014.

Figure 9: Percentage of respondents who believe HMRC is putting in about the right amount of effort into preventing tax evasion.

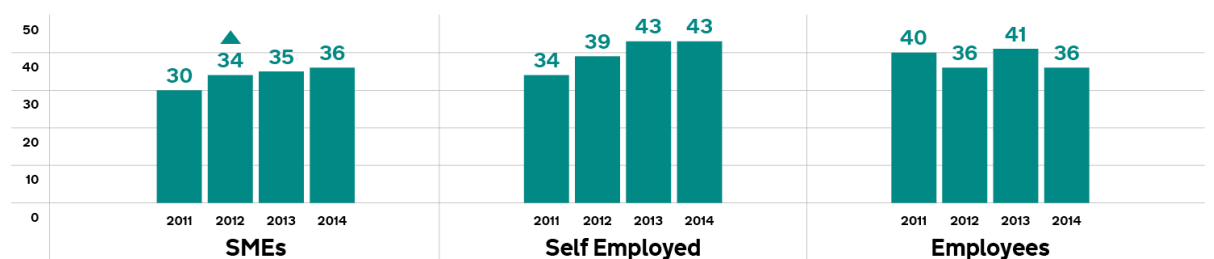


Base numbers: SMEs 2011-2014: 1005; 960; 1107; 1017. Self employed 2011-2014: 632; 1025; 1137; 574. Employees 2011-2014: 889; 614; 628; 569.

7.2 Firmness of HMRC's response to evaders

The proportion of SMEs responding that HMRC is dealing more firmly with businesses that do not pay the correct amount of income or corporation tax compared to a few years ago has increased from 30% to 36% between 2011 and 2014. A similar trend can also be seen for the self employed, as the proportion who believe HMRC is dealing more firmly with evaders increased from 39% to 43% between 2011 and 2014. For employees, there were no statistically significant differences over time.

Figure 10: Percentage of respondents who believe HMRC is dealing more firmly with those who do not pay the correct amount of tax compared to a few years ago.



Base numbers: SMEs 2011-2014: 1004; 960; 1107; 1017. Self employed 2011-2014: 632; 1025; 1137; 573. Employees 2011-2014: 889; 614; 628; 569.

7.3 Attitudes towards financial penalties

The self-employed and employees were asked whether they agree or disagree with the statement “the financial penalties HM Revenue and Customs can impose are sufficient to deter people from regularly evading income tax”. SMEs are asked the same question, but with respect to deterring SMEs from evading income or corporation tax. There has been an increase in the percentage of SMEs who agreed the financial penalties were a sufficient deterrent from 56% to 62% between 2011 and 2014. In contrast, there was a decrease in the percentage of self-employed and employees who agreed, declining from 45% to 36% of the self employed, and 28% to 22% of employees between 2008 and 2014.

Figure 11: Percentage of respondents agree that the financial penalties that HMRC can impose are sufficient to deter people from regularly evading tax.

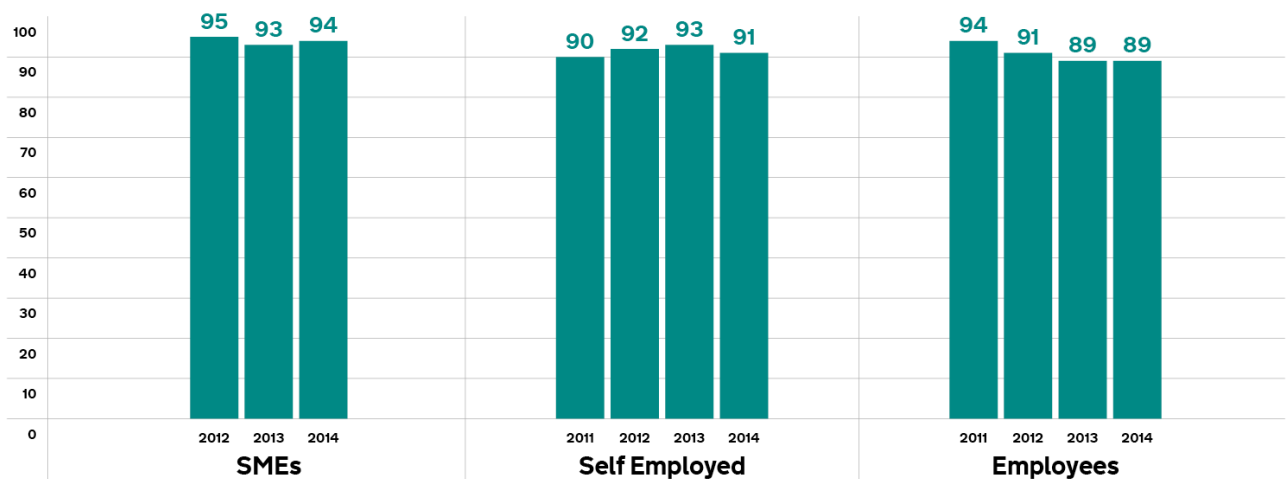


Base numbers: SMEs 2011-2014: 1005; 961; 1106; 1017. Self employed 2008-2014: 575; 530; 604; 758; 1025; 1136; 573. Employees 2008-2014: 1770; 1747; 1688; 1806; 614; 628; 569.

7.4 Awareness that tax evasion is a crime

Amongst all types of respondents there is high awareness that businesses or individuals that evade paying tax are committing a criminal offence. There has been no change to the proportion of SMEs and self-employed who are aware that tax evasion is a crime since the question was first asked. However, there has been a statistically significant decline in awareness amongst employees from 94% to 89% between 2011 and 2014.

Figure 12: Percentage of respondents who are aware that tax evasion is a criminal offence.

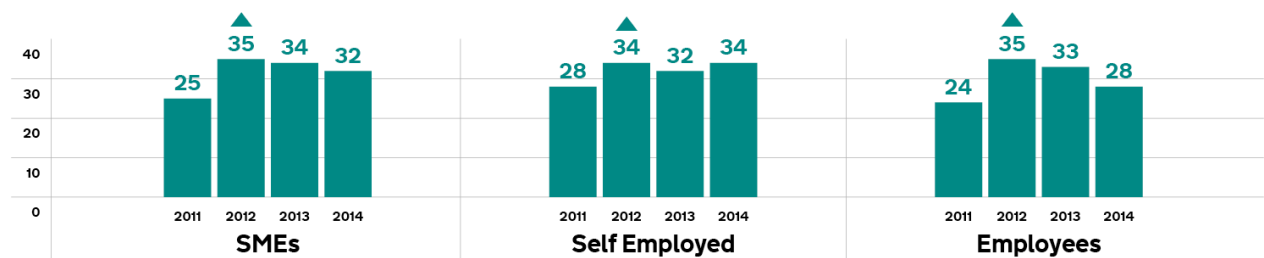


Base numbers: SMEs 2012-2014: 961; 1107; 1017. Self employed 2011-2014: 637; 1032; 1138; 577. Employees 2011-2014: 891; 618; 631; 566.

7.5 Prosecutions

More SMEs had heard of a business prosecuted for tax evasion in 2014 than 2011, increasing from 25% to 32%. Approximately one third of the self-employed and employees had heard of someone prosecuted by HMRC for evading tax. Amongst the self employed, there was a significant increase from 28% to 34% between 2011 and 2014. For employees, there was a statistically significant increase between 2011 and 2012 from 24% to 35%, however the difference between 2011 and 2014 was not statistically significant.

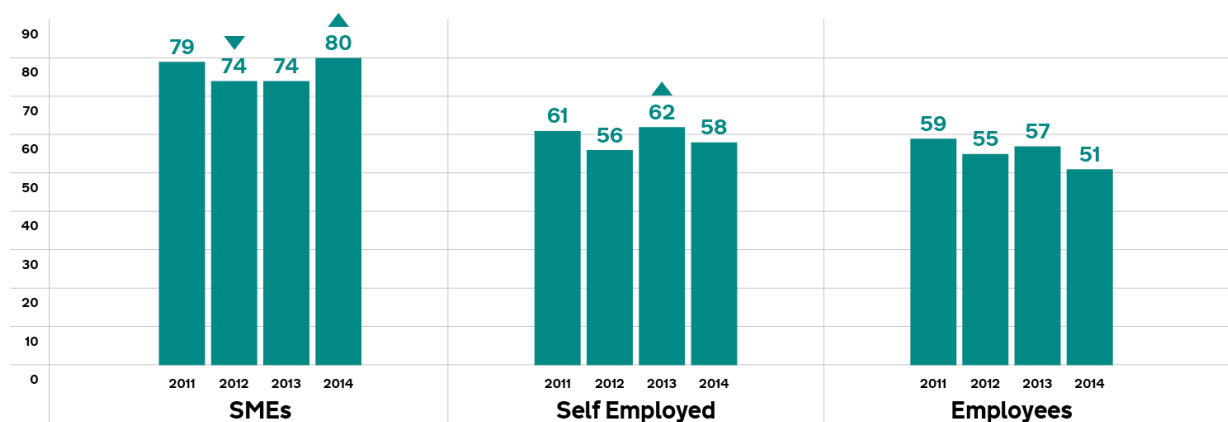
Figure 13: Percentage of respondents who have heard of someone who has been prosecuted by HMRC for evading tax.



Base numbers: SMEs 2011-2014: 991; 961; 1107; 1017. Self employed 2011-2014: 637; 1032; 1142; 577. Employees 2011-2014: 891; 617; 632; 564.

The percentage of SMEs that believed that it was likely for businesses that regularly evade tax to be prosecuted was roughly the same in 2014 as in 2011. However, the proportion of SMEs responding 'likely' dropped from 79% in 2011 to 74% in 2012 and 2013, then rose back to 80% in 2014. In 2014, 58% of the self-employed and 51% of employees responded that it was 'likely' that regular tax evaders would be prosecuted, which was not significantly different from 2011.

Figure 14: Percentage of respondents who believe it is likely that those who regularly evade paying tax to be prosecuted.

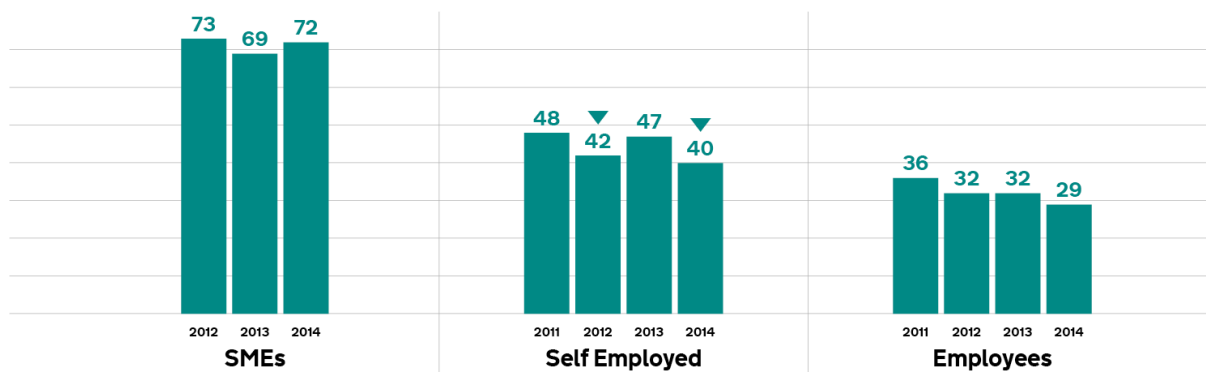


Base numbers: SMEs 2011-2014: 1,005; 907; 1017; 951. Self employed 2011-2014: 583; 944; 1062; 520. Employees 2011-2014: 829; 562; 572; 505.

The majority of SMEs felt the chances of prosecution were a deterrent to tax evasion, with no difference between 2012 and 2014.

Between 2011 and 2014, there was a decline in both the percentage of employees and percentage of self employed who agreed that the chances of prosecution were sufficient to deter people from regularly evading tax, from 48% to 40% for self employed and 36% to 29% for employees. Across all years, the self-employed were more likely to respond that they agreed than employees, with a difference of approximately 10 percentage points between these two groups.

Figure 15: Percentage of respondents who believe the chances of prosecution are sufficient to deter people from regularly evading tax.



Base numbers: SMEs 2012-2014: 961; 1107; 1017. Self employed 2011-2014: 631; 1025; 1135; 573. Employees 2011-2014: 889; 614; 628; 569.

7.6 Consequences of tax evasion

All respondents are asked what the main reason is that they wouldn't evade tax. In 2014, across all groups the most common reason given was because tax evasion is illegal. This was the most common response across all years for the self-employed and employees, however it represents a change amongst SMEs in comparison to 2013. In 2013, the most common response from SMEs was the penalties or consequences they could face. SMEs response to this category has decreased by 6 percentage points from 22% in 2013 to 16% of SMEs in 2014. There has also been a significant change for SMEs in the percentage that said they would not evade tax because of the probability or likelihood of being caught, which increased from 11% of SMEs in 2013 to 16% in 2014.

Table 1. The main reason the respondent would not evade tax.

	SMEs	Self-employed	Employees
Because it's illegal	17%	32%	33%
Because of the penalties/consequences I could face	16%	10%	10%
Because it is unfair to other taxpayers	12%	13%	15%
Because I am honest	11%	15%	11%
Because it is immoral	11%	9%	6%
The probability or likelihood of being caught	16%	7%	5%
No opportunity to or cannot evade	1%	4%	12%
No reason why I wouldn't regularly evade	4%	2%	1%
Don't know	2%	2%	4%
Other	10%	7%	2%

Unweighted base: SMEs 1017; Self-employed 572; Employees 569.

9. Conclusion

There have been several areas of improvement in the perceptions and attitudes that SMEs and, to a degree, the self-employed, held over the last few years. Where improvements in attitudes were recorded, this mostly occurred between 2011 and 2012. In contrast there have been less consistent changes in the attitudes and perceptions of employees.

The majority of HMRC actions and interventions following the 2010 Spending Review were aimed at SMEs and the resulting early positive changes in perception and attitudes of this group have been sustained across time. How firmly HMRC is perceived to be dealing with evaders, how widespread tax evasion is perceived to be and the amount of effort HMRC is putting in to reduce tax evasion all indicated positive attitude change early in the early years of the Spending Review period that has remained into 2014-15.

Perceptions of the unacceptability of evasion have been maintained at a very high level across SMEs and individuals (both self-employed and employees) and acceptability of tax evasion remained very low (4-8%) with significant shifts from 'mostly unacceptable' to 'always unacceptable' for SMEs and self-employed since 2011-12 (9 and 8 percentage point increase respectively).

Between 2011 and 2014, there was also a decline in the proportion of self employed and employees who believed the chances of prosecution were a deterrent. This was despite the increase in the proportion of self employed who had heard of a prosecution over the same period.

There is a discrepancy between SMEs and individuals (both self-employed and employees) in the direction of trend of perception as to whether financial penalties are sufficient deterrents from regularly evading tax. Between 2011 and 2014, there has been a significant increase in the percentage of SMEs who agree that financial penalties that HMRC can impose are sufficient to deter people from evading tax (6 percentage points) while self-employed and employees categories have experienced drops of 6 and 8 percentage points respectively over the same period.

A further interesting difference between individuals (both self-employed and employees) and SMEs is the main reason for not evading tax: a third of individuals cite illegality while only 17% of SMEs share this answer. However, 16% of SMEs cite the probability of being caught as the main reason for not evading tax versus only 5-7% for individuals.

10. Additional information

10.1 Summary of findings for all individuals

Looking at individuals as a whole group rather than by employment status, there was no change between 2013 and 2014 across the majority of questions. However, there were differences in the percentage of individuals who agreed that HMRC treats them fairly, the percentage who answered HMRC was responding more firmly to evaders, and the percentage who agreed the financial penalties that HMRC can impose are a sufficient deterrent to tax evasion. All three of these responses declined by approximately 5 percentage points between 2013 and 2014.

10.2 Access to the Compliance Perceptions Survey data

Individuals' Compliance Perceptions Survey data is collected via a module placed on the ONS Opinions Survey (formerly Opinions and Lifestyle Survey). The Opinions Survey data is held by the UK Data Archive and is available for analysis to registered users. To find the Compliance Perceptions Survey data for all years, visit <https://www.ukdataservice.ac.uk/get-data> and search "Public Perceptions of Tax Compliance". To access the data, select the year of interest and complete the UK Data Service's registration process as necessary.

All HMRC survey data, including both Individuals' and SMEs' Compliance Perceptions Survey data, is archived in the HMRC Datalab. Access to the HMRC Datalab is open to researchers from UK academic institutions; other government departments; and some not for profit organisations, such as independent research bodies. For more information and to apply for access, visit <https://www.gov.uk/government/organisations/hm-revenue-customs/about/research#the-hmrc-datalab>.

For additional information on the Compliance Perceptions Survey, send your request to research.enquiries@hmrc.gsi.gov.uk.