



HM Revenue
& Customs

Evasion Publicity Campaign

Pre- and Post-Campaign Tracking 2012-13:
Report on findings among Individuals

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HM Revenue and Customs Research Report 278

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Contents

Glossary	1
Reporting notes	3
Executive Summary	4
1. Introduction	9
1.1 Evasion Publicity Campaign	9
1.2 Research aims and objectives	10
2. Methodology	12
2.1 Survey design and sample	12
2.2 Profile of respondents	14
3. Campaign Awareness and Recognition	16
3.1. Campaign Awareness	16
3.2 Campaign Recognition	20
4. Reaction to the Campaign	24
4.1 Take out of main message	24
4.2 Impressions of the advertising	25
4.3 Actions taken since seeing the campaign	30
5. Self-reported Attitudes and Behaviour	33
5.1 Attitudes towards detecting and reducing tax evasion	33
5.2 Self-reported behaviours	37
6. Compliance Perceptions Survey	39
6.1 Methodology	39
6.2 Perceptions of HMRC	40
6.3 Perceived chances of detection	42
6.4 Attitudes towards compliance	43
7. Conclusions	49
7.1 Campaign awareness and recognition	49
7.2 Reaction to campaign	49
7.3 Compliance Perceptions Survey (CPS) findings of Individuals'	50
Appendix A: Campaign Materials	51
Appendix B: Questionnaires used	54
B.1 Evasion Publicity Campaign Tracking – 2012 Pre-Wave Questionnaire (TNS BMRB Omnibus Survey)	54
B.2 Evasion Publicity Campaign Tracking – 2013 Post-Wave Questionnaire (TNS BMRB Omnibus Survey)	58
B.3 Compliance Perceptions Survey – Selected Questions for Evasion Publicity Evaluation	64

Glossary

For the purpose of this research report the definitions below have been used.

Campaign recognisers/non-recognisers	These are the terms used to differentiate between those who claimed to have seen at least one element of the campaign in question when prompted with campaign stimulus and those who said they had not seen any element of the campaign in question when prompted with campaign stimulus.
Coverage	This is the proportion of the target audience who are estimated to see or hear a campaign through a particular medium.
Compliance Perceptions Survey (CPS)	This is a survey which has been commissioned by HMRC since 2008. The Compliance Perceptions Survey (CPS) measures perceptions of tax compliance among Small and Medium Sized Enterprises (SMEs) and individuals. The 2011 report can be found at: http://www.hmrc.gov.uk/research/report195.pdf
Frequency (of media contact)	The number of times the audience will potentially see or hear a campaign message across all, or specific, media channels.
GOR	<p>This stands for Government Office Region. In England, the region is the highest tier of sub-national division used by central government. GORs are: North East, North West, Yorkshire and The Humber, East Midlands, West Midlands, East of England, London, South East and South West.</p> <p>For the purposes of this research, GOR plus Scotland, Wales and Northern Ireland have been used as regions for analysis purposes.</p>
Opportunities to hear (OTH)	This is the number of times someone has the opportunity to hear a radio advert.
Opportunities to see (OTS)	This is the number of times someone potentially has the opportunity to see an advert.
Prompted advertising recognition	This refers to instances where respondents report an awareness of advertising after being shown or played campaign media such as a television advert
Self-employed	This refers to 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.

<p>Social grade</p>	<p>Social grade is a classification system based on occupation. The classifications are as follows: A – Higher managerial, administrative and professional B – Intermediate managerial, administrative and professional C1 – Supervisory, clerical and junior managerial, administrative and professional C2 – Skilled manual workers D – Semi-skilled and unskilled manual workers E – State pensioners, casual and lowest grade workers, unemployed with state benefits only The interview includes detailed questions about the occupation of the Chief Income Earner to determine the social grade.</p> <p>These groups have been combined together and analysed as AB (A and B combined), C1C2 (C1 and C2 combined) and DE (D and E combined) in the report.</p>
<p>Spontaneous recall</p>	<p>This is where respondents report an awareness of advertising without being prompted with a list of possible responses or campaign material.</p>
<p>Tax avoidance</p>	<p>Tax avoidance is bending the rules of the tax system to gain a tax advantage that Parliament never intended. It often involves contrived, artificial transactions that serve little or no commercial purpose other than to produce a tax advantage. It involves operating within the letter but not the spirit of the law.</p>
<p>Tax evasion</p>	<p>Tax evasion is illegal activity, where registered individuals or businesses deliberately omit, conceal or misrepresent information in order to reduce their tax liabilities. Evasion is the deliberate understatement of a declared source of income whereas the hidden economy is the non-declaration of an entire source of hidden income.</p>

Reporting notes

Given the non probability sample design of the survey, the reported data have not been weighted¹ and the results may not be representative of the UK population as a whole. Therefore the survey findings cannot be generalised to the UK.

HMRC segmentation has been used for analysis purposes. Respondents were allocated to segments via an algorithm using answers given to a series of segmentation questions on the pre- and post-wave questionnaires.

The attitudinal segments used in this report are described in more detail in: HM Revenue and Customs (2012) Individuals Segmentation Enhancement. Report no. 193. Available at: <http://www.hmrc.gov.uk/research/report193.pdf>

All data reported includes a booster sample of Rule Breaker and Potential Rule Breaker attitudinal segments. The booster was conducted to ensure there was enough data for subgroup analysis by these groups. It is unclear what impact this has had on the overall survey findings, however, any reporting of differences by segment has been checked and found to be similar when looking at the sample excluding the booster.

Particular caution should be exercised if comparing results between different sub-groups (e.g. test/control, demographics, segmentation, etc) and across different fieldwork waves (this includes any comparisons presented in this report) and with the equivalent survey findings among Small and Medium Enterprises².

Where percentages shown in bar charts do not sum to exactly 100 per cent (or where they do not exactly sum to a summary figure given, such as total agreement), this will be due to rounding to the nearest whole number.

¹ For example to compensate for deliberate over-sampling of subgroups.

² Research Report 277 <http://www.hmrc.gov.uk/research/report277.pdf>

Executive Summary

1. Introduction

There are a number of strands to HMRC's strategy to tackle tax evasion and avoidance. An Evasion Publicity campaign was launched by HMRC in November 2012, which complements HMRC Campaigns and Taskforces³ that have run over the last few years. The aims of this campaign are to help reduce tax evasion, reassure the compliant that HMRC is acting against the non-compliant and ultimately to increase voluntary compliance among the non-compliant.

The campaign targets tax evaders and ran nationally, apart from in a control area which was retained for the purposes of evaluation. The control area consisted of Granada, Tyne Tees and Yorkshire TV regions, giving around 72 per cent coverage of the UK in the test area. The campaign media included radio advertising, outdoor posters/billboards, a variety of ambient media (beer mats, ATMs, ad vans and posters on trains) and digital display advertising and search activity. The main activity ran from 12 November 2012 to the end of February 2013, with different media running at different points across this period. A webpage, SORTMYTAX, was also set up to provide further information, reassurance for the compliant and an option for voluntary disclosure for the non-compliant.

Research was commissioned to evaluate the Evasion Publicity campaign among individuals with the overarching objective of assessing changes in attitudes and self-reported behaviour over time. Further specific evaluation objectives included:

- determining awareness of the campaign and the campaign messaging;
- measuring the effects of the different campaign media;
- understanding the extent to which the campaign is considered credible; and
- providing evidence on whether the campaign is unintentionally creating concern among the compliant majority.

Separate research has evaluated the campaign among Small and Medium Enterprises (SME), and both the SME and Individuals research will be used to optimise and improve the campaign over time.

³ For further details, including HMRC's strategy, see:
<http://www.hmrc.gov.uk/about/briefings/tax-compliance.pdf>.

2. Methodology

HMRC commissioned TNS BMRB to collect survey data from individuals through their omnibus survey; the sample was collected to fit quotas rather than being drawn at random. Therefore, care needs to be exercised when discussing the extent to which the results presented here represent the attitudes of the UK population.

A pre-wave survey was carried out in October-November 2012, prior to the start of the campaign. A further survey, the post-wave, was then conducted in February 2013. The data collected included a boost sample of specific HMRC segments (Rule Breakers and Potential Rule Breakers). After the interviews had been completed, the achieved sample was classified according to the test (all TV regions where the advertising campaign was running) and control (the TV regions where the advertising was not running, i.e. Granada, Tyne Tees and Yorkshire TV regions).

All data reported is unweighted and includes the booster samples on HMRC attitudinal segments.

Further details on the survey methodology can be found in chapter two.

3. Campaign awareness and recognition

- The campaign appears to be achieving good recognition, with 27 per cent in the test area sample claiming to be aware of the campaign at a spontaneous level and 44 per cent on prompting with campaign material.
- There has been some contamination outside of the test area, with 20 per cent spontaneous and 32 per cent prompted awareness in the control area sample⁴.
- Although overall recognition in the test area sample is good, it was predominantly driven by radio advertising (30%) with much lower awareness of poster/billboards (16%), online (9%) or ambient sources (8%).
- This means that any multi-media benefits are currently not being fully realised.

4. Reactions to campaign

- Reaction to the campaign itself has been slightly more positive than negative; this is particularly the case for campaign recognisers in the test area sample:
 - More than half felt it was credible (59%)
 - Slightly less than half felt it had stuck in their mind (45%) and that it was threatening (44%).

⁴ This may be due to coverage seen in TV programmes and thought to be TV advertising, advertising seen in other places but attributed to TV, a natural assumption that TV advertising is part of the campaign media mix or other HMRC TV advertising that has been seen and is being thought about here (e.g. the Self Assessment campaign).

- Similarly, the main messages have come through clearly to the test area sample; with mentions of 'pay your tax' (41%), 'watching you' (24%), 'declare your income/sort your tax' (17%), and 'don't cheat/evade tax' (16%) all evident.
- On the negative side, self-reported action taken as a result has been very limited (7% of test area respondents who had seen/heard the campaign or 3% overall claimed to have done something⁵). The campaign appears to have encouraged action among a substantial minority of the self-employed respondents in the test area; slightly more than a quarter (27%) in the sample reported that they had done something as a result of the publicity⁶.
- Awareness and usage of the SORTMYTAX webpage was also fairly low; around one in ten respondents (11% in test and 10% in control areas) had heard of it and only two per cent claimed to have visited the site.

5. Attitudes to compliance

- Across both the control and test area samples, some attitudes towards compliance were more positive in the post-wave than in the pre-wave:
 - 'HMRC wants people with undeclared income to come forward' (the proportion who agreed with this statement in the test area increased from 61% to 73% and in control area it increased from 66% to 76%).
 - 'HMRC is better than ever before at catching people' (the percentage who agreed with this statement in the test area increased from 40% to 45% and in control area it increased from 38% to 46%).
 - 'It is a priority to ensure your tax affairs are in order' (the proportion who agreed with this statement in the test area increased from 74% to 81%, but remained fairly steady in the control area).

6. Compliance Perceptions Survey

The Compliance Perceptions Survey (CPS) measures perceptions of tax compliance of individuals and Small and Medium Enterprises (SMEs), and has been commissioned by HMRC since 2008. Due to timetable and budgetary constraints it was decided that the CPS would be used to collect part of the individuals' data required for the evaluation. Therefore, the evaluation made use of the individuals CPS fieldwork over two waves; the September 2012 module was used as a pre-campaign baseline and an additional February 2013 module was used as the post-campaign measure. Data were collected from a representative sample of individuals across Great Britain and therefore differences can be tested for statistical significance.

⁵ See figure 4.8, Chapter four for further details

⁶ The SME research supports this finding; levels of action were significantly higher for sole traders and those with two to nine employees than those employing ten or more employees (15%, 13% and 2% respectively).

- Several measures in the CPS showed no change in perceptions of individuals, this included:
 - Agreement that HMRC treated respondents fairly in both the control (pre, 57%; post, 57%) and test area (pre, 60%; post, 62%)
 - Likelihood that evaders would be caught for regularly evading tax in both the control (pre, 36%; post, 38%) and test area (pre, 38%; post, 38%)
- HMRC considered that there was a risk that the Evasion Publicity campaign could create a false social norm that evasion was more widespread than it is; there is no evidence that this has happened. At the pre-campaign stage, the control and test areas had similar attitudes towards how widespread evasion was (test, 77%; control, 76%). However, at the post-campaign stage, individuals in the control area were actually more likely than those in the test area to think that tax evasion was widespread (84% vs. 79%).
- However, there is some evidence that increased media coverage of tax avoidance over the survey fieldwork period may have had a negative impact on individuals' perceptions.
 - A minority of individuals were more likely to think that tax evasion was acceptable in both the test (pre, 5%; post, 8%) and control areas (pre, 8%; post, 10%)⁷.
 - A greater proportion of individuals thought HMRC puts in too little effort into reducing income tax evasion (pre, 43%; post, 48%). This can be attributed a lower proportion of don't know responses post-wave. Again, this was a consistent finding across both the test (proportion who said 'too little': pre, 41%; post, 47%) and control areas (proportion who said 'too little': pre, 46%; post, 52%)⁸.

7. Conclusion

The campaign has achieved good recognition within the sampled test area, but this has mainly been associated with the radio advertising. This means that any benefits from exposure over several channels have been limited. However, some respondents had only viewed the advertising through the online, poster or ambient forms, reinforcing the need for multiple advertising channels.

The key campaign messages were understood by respondents, with the majority of campaign recognisers considering them credible. The campaign did not cause a concerning level of worry about taxes.

There is little evidence of self-reported behaviour change in the sample. However, it should be noted that actions may not be immediate and may be linked to specific timelines. Therefore, it is important to note that campaign recognisers were more

⁷ Note that only test area difference is statistically significant

⁸ The change for all individuals is statistically significant but when looking at the test and control areas separately the differences are not significant.

likely than non-recognisers to have visited the HMRC website to check what taxes they should pay or talk to someone about tax worries.

The extensive tax avoidance media coverage around the campaign period appears to have had a negative impact on some key compliance measures; notably a slightly greater proportion in the post-wave than in the pre-wave thought that tax evasion was acceptable and that HMRC was putting in too little effort into reducing tax evasion in the test and control areas.

1. Introduction

1.1 Evasion Publicity Campaign

HM Revenue and Customs (HMRC) plays a pivotal role in UK society as the tax administration and collection body. The Department safeguards the collection of revenue for the Exchequer to help reduce the deficit, to fund public services and to help families and individuals with targeted financial support. HMRC's goal is to reduce the tax gap and to ensure that its customers feel that they are provided with a professional and efficient service⁹.

A key strand of the 2012-2015 HMRC business plan is to use its understanding of customers to target resources to the areas of greatest risk, investing £917m up to 2014-15 to tackle avoidance and evasion, attacks by organised criminals and to improve debt collection capacity. This will bring in an estimated £7bn a year in additional revenues by 2014-15.

There are a number of strands to HMRC's strategy to tackle tax evasion including Campaigns and Taskforces, which involve bursts of activity targeted at specific sectors and/or locations where there is evidence of high risk of tax evasion.

In November 2012 HMRC launched an Evasion Publicity advertising campaign. The aims of this campaign were to tackle tax evasion, reassure the compliant that HMRC is acting against the non-compliant and ultimately to increase tax yield among the non-compliant. The campaign is aimed at tax evaders and findings of the campaign tracking research among individuals are discussed in this report.

The Evasion Publicity campaign was a pilot to understand whether marketing can successfully generate voluntary tax compliance and HMRC is also analysing taxpayer data to assess its effectiveness.

The campaign ran nationally, apart from in a control area set up for the purposes of evaluation which consisted of Granada, Tyne Tees and Yorkshire TV regions. Taking into account the campaign control area, this equates to around 72 per cent coverage of the UK¹⁰. The campaign media mix included the following:

- two radio executions;
- six versions of outdoor posters;
- a variety of ambient media;
 - beer mats
 - ATMs

⁹ <http://www.hmrc.gov.uk/about/business-plan-2012.pdf>

¹⁰ This does not mean that 72 per cent would have seen the campaign, but rather that 72 per cent of the UK population is included in the test area and had the potential to have seen it.

- assess the influence of the campaign on perceived likelihood of being caught and the acceptability of non-compliance;
- understand the extent to which the campaign is currently considered credible, worrying, threatening, and how this should be developed going forward to optimise effects over the longer term; and
- to provide reassurance that the campaign has not created concern among the compliant majority.

Additionally, the Compliance Perceptions Survey has been used to assess the impact of the campaign on key attitudinal measures.

Separate research has evaluated the campaign among SME, and both the SME and Individuals research will be used to optimise and improve the campaign over time.

2. Methodology

This section provides an overview of the methodology.

2.1 Survey design and sample

HMRC commissioned TNS BMRB to collect survey data from individuals; this was collected from a sample of individuals (including the self-employed) in two fieldwork waves. The sample was selected to fit quotas to match certain population distributions, rather than being drawn at random from the population. Therefore, care needs to be exercised when discussing the extent to which the results presented here represent the attitudes of the UK population.

The first wave of fieldwork was conducted between the 31st October and 11th November 2012; this captured the views of a sample of individuals prior to any campaign activity. Between the 15th and 24th February 2013 a second sample was interviewed to obtain the views of individuals after the campaign activity.

Both fieldwork waves (pre- and post-campaign) were conducted across the UK¹² via the TNS face to face omnibus survey, using a combination of CAPI (Computer Assisted Personal Interviewing) and CASI (Computer Assisted Self Interviewing)¹³. TNS conducts a regular omnibus survey which collects the views of up to 4,000 individuals each week. HMRC purchased 1,000 interviews from the omnibus in each wave, however, due to a higher than expected completion rate over 1,300 interviews were completed in both waves.

Additionally at each wave a boost sample of specific HMRC segments (the Rule Breakers and Potential Rule Breakers) was collected from a further 1,000 interviews. The booster was conducted to ensure there was enough data for subgroup analysis by these segments. HMRC segmentation questions were used as screening criteria and the full questionnaire was asked for all those who qualified as Rule Breakers and Potential Rule Breakers. Approximately 300 interviews were collected each wave from the booster sample.

After the interviews had been completed, the achieved sample was classified according to the test area (all TV regions where the advertising campaign was running) and control area (TV regions where the advertising was not running, i.e. Granada, Tyne Tees and Yorkshire TV regions).

Table 2.1 shows the number of interviews achieved for the pre- and post-wave surveys.

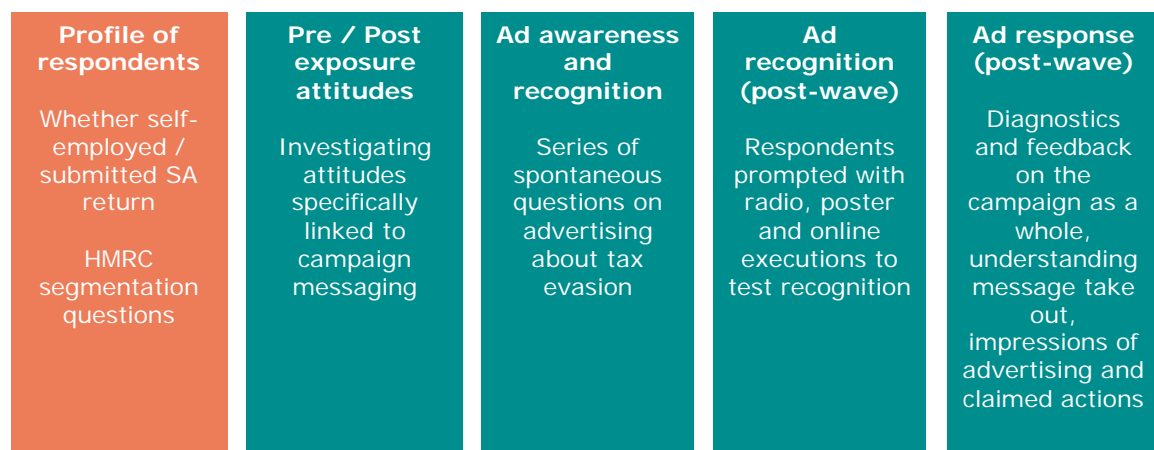
¹² This includes Northern Ireland.

¹³ Further details are given in the questionnaires in Appendix B.

Table: 2.1: Achieved Interviews		Pre-wave	Post-wave
Main sample	Control area	329	351
	Test area	1,029	1,021
	Total	1,358	1,372
Booster sample	Control area	84	74
	Test area	194	193
	Total	278	267
Total sample	Control area	413	425
	Test area	1,223	1,214
	Total	1,636	1,639

Figure 2.1 shows the structure of the questionnaire used and Appendix B contains a copy of the questionnaires used at each wave.

Figure 2.1 Questionnaire structure



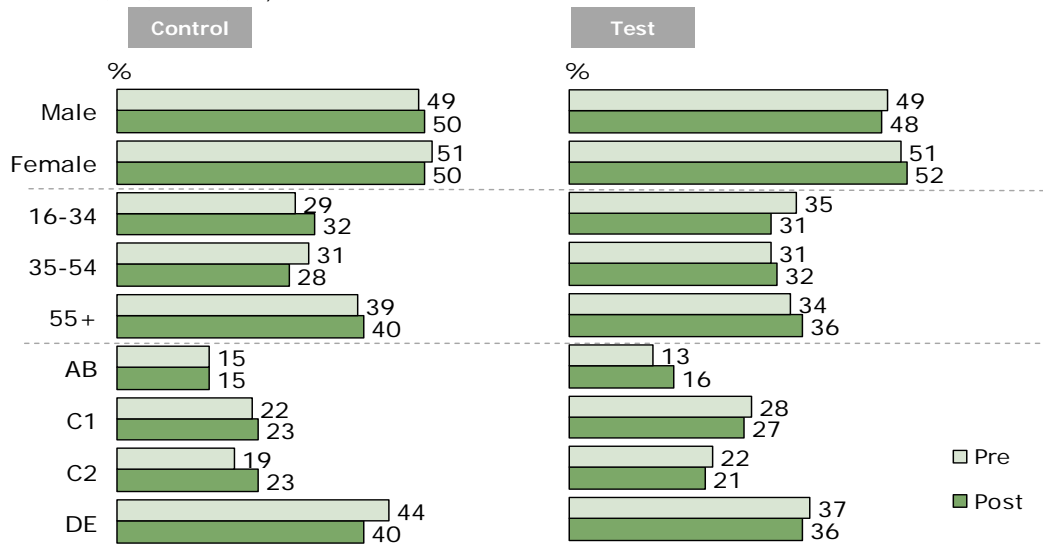
Additionally the Evasion Publicity evaluation made use of the Compliance Perceptions Survey (CPS). Full details and analysis are given in Chapter seven.

2.2 Profile of respondents

The following figures show the profiles of the samples which were collected in the pre- and post-wave surveys.

Figure 2.2 Gender, age and social grade

Base: All respondents - including boost of Rule Breakers and Potential Rule Breakers (Control: Pre: 413; Post: 425 / Test: Pre: 1,223; Post: 1,214)

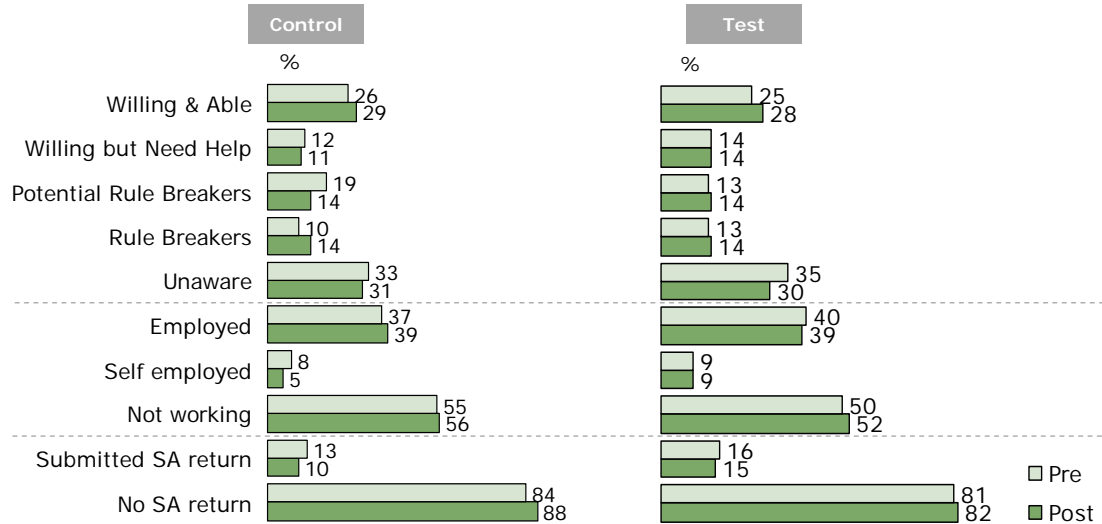


As figure 2.2 shows, equal proportions of the samples in both the control and test area in both waves were male (48-50%) and female (50-52%). In terms of age, the sample profiles between the control and test area were fairly similar, although, the control area had a slightly higher proportion who were aged 55 or over (39-40% vs. 34-36%). In terms of social grade, respondents were most commonly DE group (36-44%).

Figure 2.3 shows the segment, employment status and submission of Self Assessment (SA) returns.

Figure 2.3 Segment, employment status and submission of SA return

Base: All respondents - including boost of Rule Breakers and Potential Rule Breakers (Control: Pre: 413; Post: 425 / Test: Pre: 1,223; Post: 1,214)



Most commonly respondents in both the control and test areas were either Willing and Able (25-29%) or Unaware (30-35%). The samples contain a fairly high proportion of Rule Breakers (10-14%) and Potential Rule Breakers (13-19%) as these were specifically oversampled to allow for analysis by these segments.

Approximately half (50-56%) of the samples were not working, one in ten (5-9%) were self-employed and four in ten (37-40%) were employed.

Most respondents said that they had not submitted a self assessment return (81-88%). Therefore it is likely a significant proportion of respondents have had little or no interaction with HMRC.

3. Campaign Awareness and Recognition

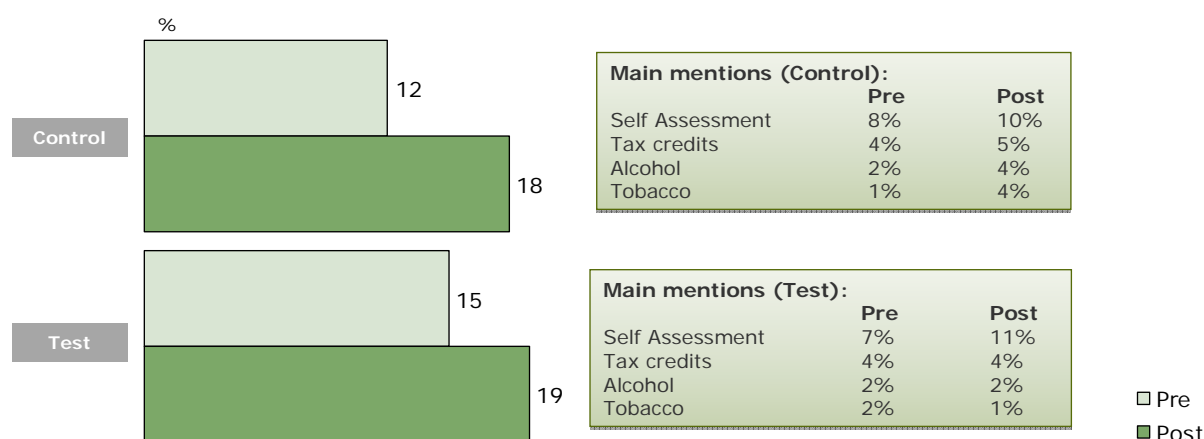
This section examines awareness and recognition of the Evasion Publicity campaign among sampled individuals.

3.1. Campaign Awareness

Respondents were asked whether they had seen or heard any advertising or publicity from HMRC aimed at particular trade sectors or occupations, and if so, at which trade sectors or occupations it was aimed. Doing this would then help respondents to focus on the Evasion Publicity campaign at the subsequent questions. As shown in figure 3.1, the proportion of the sampled populations that said that they had seen sector/trade specific advertising was very similar in both the test and control areas, both pre-wave (control, 12%; test, 15%) and post-wave (control, 18%; test, 19%). The most common areas of advertising mentioned by respondents were Self Assessment, tax credits, tobacco and alcohol (Figure 3.1).

Figure 3.1 Spontaneous awareness of sector/trade/occupation specific advertising

Base: all respondents (Control: Pre, 413; Post, 425; Test: Pre, 1,223; Post, 1,214)

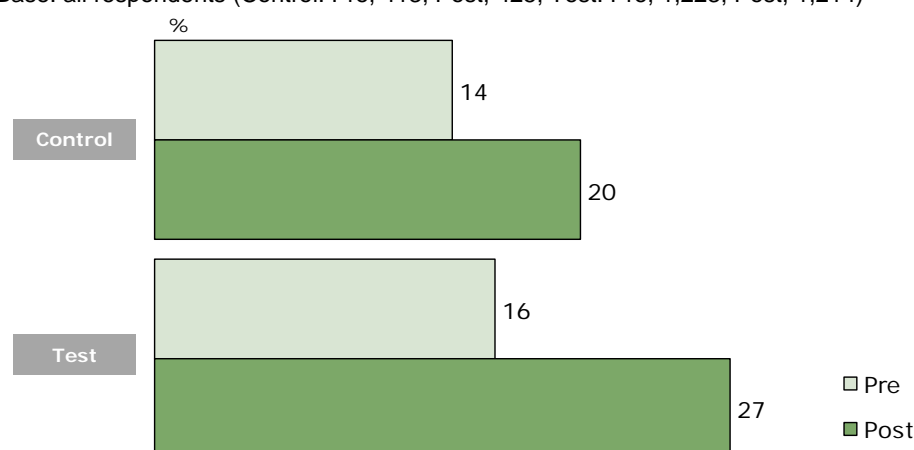


Source: CAM1 Have you seen or heard any advertising or publicity from HM Revenue and Customs, also known as HMRC, aimed at particular trade sectors or occupations? And if so, at which trade sectors or occupations was it aimed at?

Respondents were then asked whether they had seen or heard any advertising or publicity on tax evasion apart from that aimed at certain trades or occupations, to measure spontaneous awareness. Prior to the launch of the campaign, around one in six sampled individuals claimed to be aware of any relevant advertising or publicity from HMRC (control, 14%; test, 16%). Following the publicity campaign, the proportion of sampled individuals aware was higher in both the control and test area (20 and 27%, respectively; Figure 3.2).

Figure 3.2 Spontaneous awareness of tax evasion publicity

Base: all respondents (Control: Pre, 413; Post, 425; Test: Pre, 1,223; Post, 1,214)



Source: CAM2 Apart from that aimed at certain trades or occupations, have you seen or heard any advertising or publicity recently from HMRC about tax evasion or under-declaring your income? This includes advertising, coverage in the media, information you have received, or anything you have heard from your friends, for example.

If respondents said that they had seen or heard advertising or publicity, they were asked where they had done so. This helps to understand whether it is actually the Evasion Publicity campaign that they are referring to.

The proportion of the sample, in both the control and test area, that cited actual campaign sources (e.g. radio, internet, poster, ambient) was higher in the post- than in the pre-campaign research (test: pre, 12%; post, 26%; control: pre, 14%; post, 21%). In line with our SME research findings, the most commonly cited campaign source in the post-wave research was radio advertising – this was mentioned by 17 per cent of the sampled control area and 19 per cent of the sampled test area.

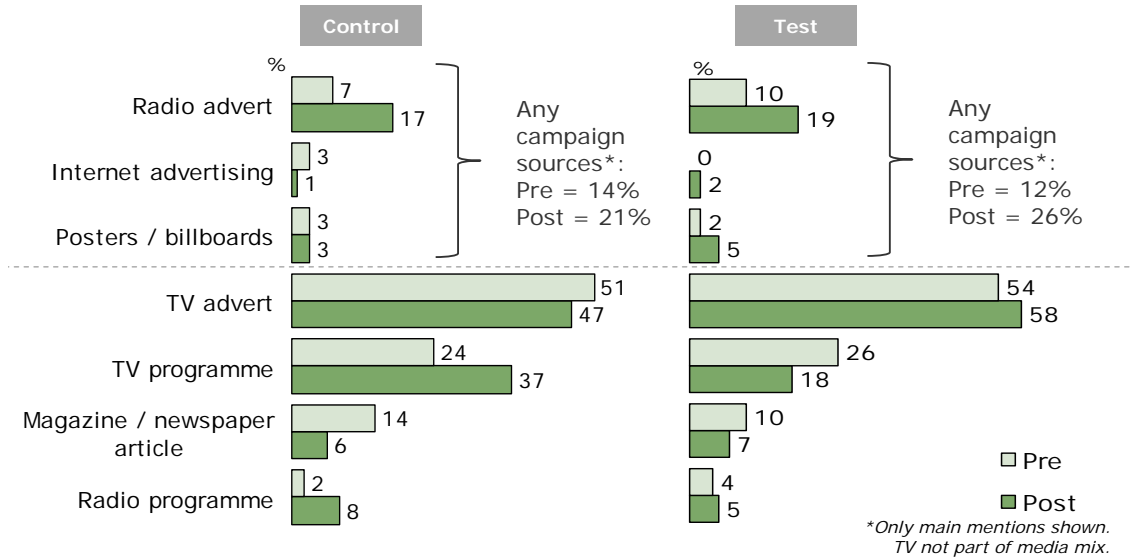
At both pre- and post-waves, in the test and control areas, there has been some misattribution to TV advertising. This is fairly common in the tracking of any campaigns that do not involve a TV element¹⁴. For example, in the last wave of Child Trust Fund advertising tracking research conducted by TNS for COI/HMRC in 2009, spontaneous recall of TV advertising was recorded at 30 per cent, half of all mentions of any advertising seen, when in fact the campaign had not run on TV since 2005.

The proportion that mentioned TV advertising as the source remained stable at the post-wave. This, combined with the increase in awareness in campaign specific sources, suggests that the rise in spontaneous awareness in the test region was due, at least in part, to campaign activity.

¹⁴ This may be due to coverage seen in TV programmes and thought to be TV advertising, advertising seen in other places but attributed to TV, a natural assumption that TV advertising is part of the campaign media mix or other HMRC TV advertising that has been seen and is being thought about here (e.g. the Self Assessment campaign).

Figure 3.3 Cited source of advertising/publicity

Base: all respondents who were spontaneously aware of advertising (Control: Pre, 59; Post, 86; Test: Pre, 193; Post, 327)



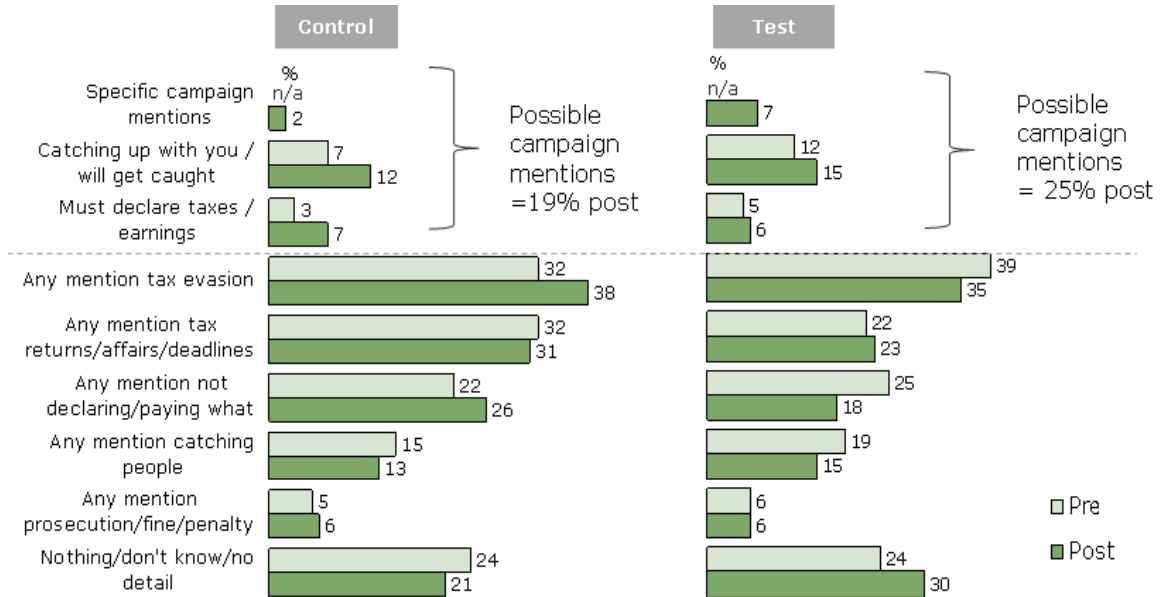
Source: CAM3 Where can you remember seeing or hearing any advertising or publicity recently from HMRC about tax evasion or under-declaring your income? PROBE: where else?

While the increase in spontaneous awareness between the pre- and post-wave samples was higher in the test area, these figures also suggest possible increased awareness within the control area. Although the campaign did not run in the control area, there is likely to have been some contamination into this area, whether due to respondents in the control area travelling into the test area or to radio stations broadcasting beyond the boundaries of the TV regions, as is often the case. As shown by levels at the pre-wave, respondents were also thinking about other advertising and publicity at this question and the increase in the control area may also reflect an increase in this.

Those respondents who were spontaneously aware of publicity were then asked to describe what they remembered about it. Responses were recorded verbatim and then coded by TNS BMRB. Through coding these responses, we were able to ascertain the level of specific campaign mentions and possible campaign mentions. Comments that are defined as specific mentions are instances where the respondent made specific reference to distinct features of the Evasion Publicity campaign, e.g. 'the poster with eyes'. Possible mentions are instances where the respondent alluded to campaign messaging, i.e. 'catching up with you' which could have been the Evasion Publicity campaign or something else. In the post-wave survey, seven per cent of the test area sample and two per cent of the control area sample made a specific reference to the campaign. One in four respondents in the test area who claimed to have seen advertising mentioned possible campaign messaging; compared to nearly one in five (19%) in the control area sample.

Figure 3.4 Cited campaign messaging

Base: all respondents who were spontaneously aware of advertising (Control: Pre, 59; Post, 86; Test: Pre, 193; Post, 327)



Source: CAM4 Please can you describe in detail what you remember about the advertising or publicity from HMRC? What else?

3.2 Campaign Recognition

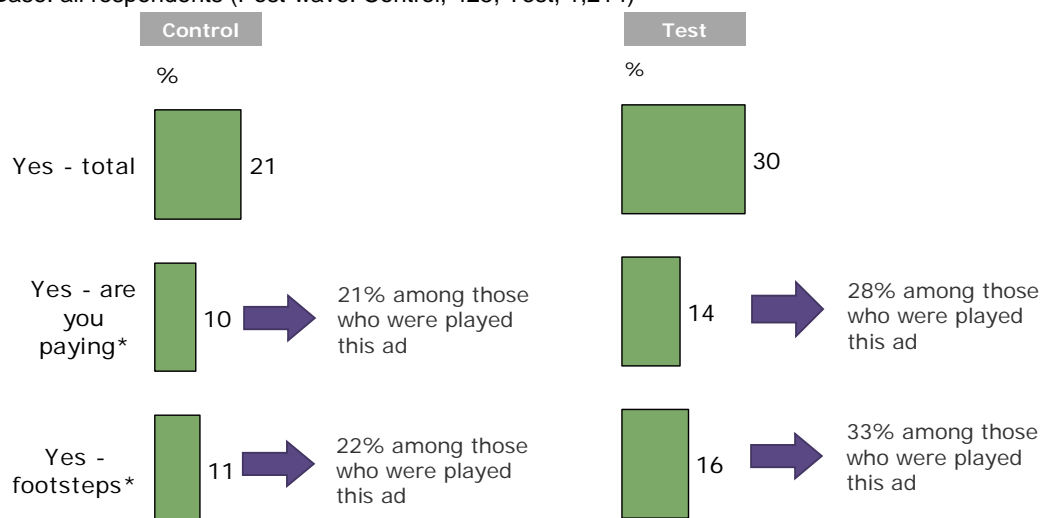
This section examines prompted recognition of the Evasion Publicity campaign. Respondents were shown/played a series of publicity materials to understand radio, poster/billboard, online and ambient advertising recognition. They were then asked a series of questions to determine the level of prompted campaign awareness.

Radio advert

For the radio advert, all respondents were played one of the two radio executions ('Footsteps' or 'Are you paying') in full and asked if they had heard this or a similar advert to this. Thirty per cent of sampled individuals in the test area and 21 per cent of respondents in the control area recalled having heard the radio advert that they were played (or something similar) (see figure 3.5). There is little difference between the proportions of sampled individuals within the test area who recalled the different radio adverts – 28 per cent recalled 'are you paying' and 33 per cent 'footsteps'.

Figure 3.5 Campaign Recognition - Radio advert

Base: all respondents (Post-wave: Control, 425; Test, 1,214)



Source: CAM5 Have you heard this or a similar ad to this one on the radio recently?

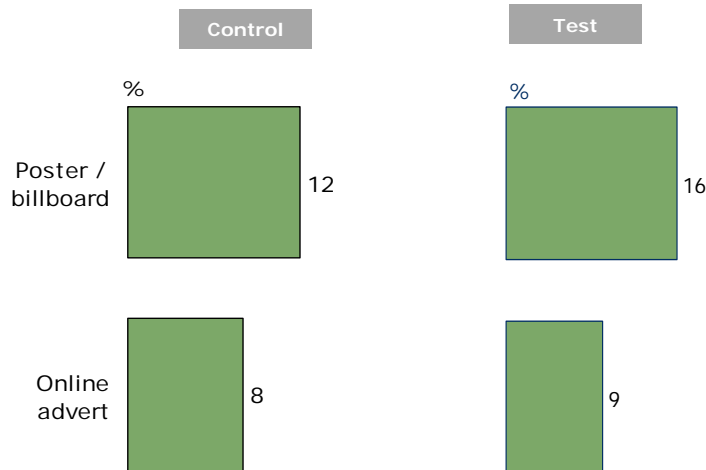
Poster/billboard and online advert

Respondents were shown pictures of the poster/billboard advertising and played the online advert and asked whether they recognised them.

Recognition of the poster/billboard and online advertising was substantially lower than the radio advert. The longer time-lag between the posters/billboards (around three months) and the survey fieldwork compared to the radio adverts (around one month) may have contributed to this difference. Among the test area sample, 16 per cent recognised the poster and nine per cent the online advert. The control area sample had a slightly lower level of recognition of the poster (12%) but a similar level for the online advert (8%). There were no substantial differences in recognition levels by key demographics (e.g. segment, social grade and working status).

Figure 3.6 Campaign recognition – posters/billboards¹⁵ and online

Base: all respondents (Post-wave: Control, 425; Test, 1,214)



Source: CAM7 Which of these, if any, have you seen on posters or billboards recently / CAM8 Have you seen this advert online recently?

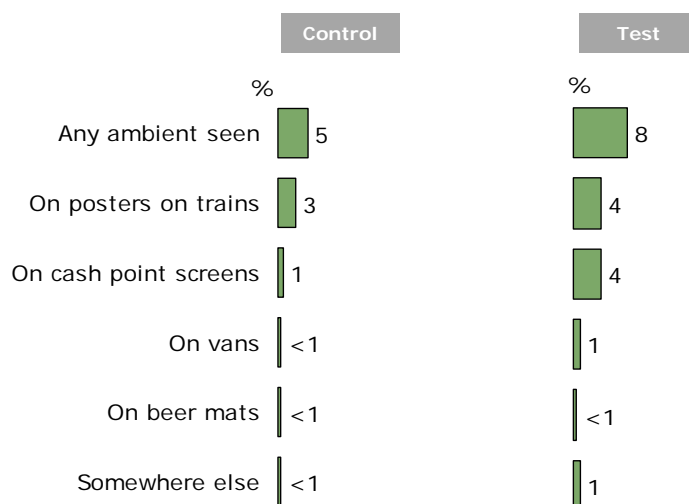
Ambient advertising

In order to assess ambient advertising recognition, respondents were asked whether they had seen any of the poster images on any of a list of ambient sources¹⁶.

Eight per cent of the sampled test area and five per cent of the sampled control area recalled seeing ambient advertising. As illustrated in figure 3.7 among the test area sample this was mainly on trains (4%) or cash points (4%).

Figure 3.7 Campaign recognition – ambient/other advertising

Base: all respondents (Post-wave: Control, 425; Test, 1,214)



Source: Can I just check, have you seen any of these images on any of the following recently? PROBE: Anywhere else? (Multiple responses allowed from respondents)

¹⁵ The figure for posters/billboards includes reference to posters on phone boxes but excludes advertising on vans and train cards.

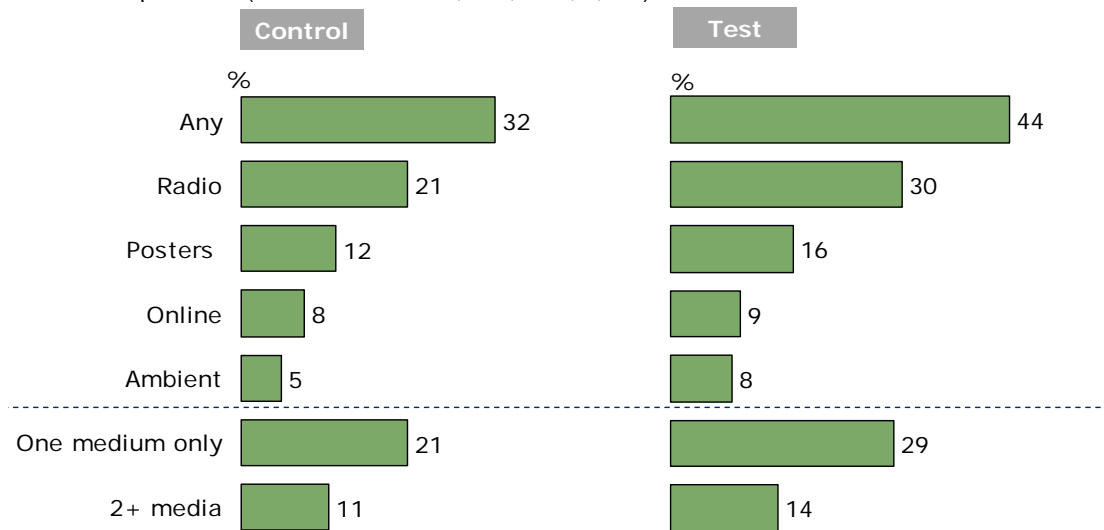
¹⁶ These were beer mats, cash point screens, posters on trains and vans, as well as a code for somewhere else.

Overall Campaign Recognition

Overall, 44 per cent of the test area sample and 32 per cent of the control group sample recognised one or more forms of advertising. Mainly respondents only recognised one form of media; 29 per cent of the sampled test area recognised one media source, and 14 per cent recognised two or more sources. This may highlight that some of the benefits from multi-media exposure, for example in terms of reinforcing the message to the target audience, are not currently being realised. It also highlights that although radio is the dominant form of advertising for the sample, some respondents are only exposed to the campaign through other parts of the campaign, thus reinforcing the need for a diverse campaign.

Figure 3.8 Overall campaign recognition

Base: all respondents (Post-wave: Control, 425; Test, 1,214)



Source: CAM5/CAM7/CAM8/CAM11 combined

In the test area sample, respondents who were self-employed (59%) or employed (51%) were more likely than those who were not working (35%) to recognise at least one of the advertising forms. This was mainly due to greater recognition of radio advertising for the self-employed (42%) and employed (38%) than those who were not working (23%); other advertising had similar levels of recognition by working status.

Looking at the test area sample by segment, the Unaware were least likely to be aware of any advertising (33%) compared to the other segments (46%-53%). This was associated with lower recognition of radio advertising among the Unaware segment (21%) compared to the others (33%-39%).

In the test area sample, respondents aged 65 or over were less likely to be aware of any advertising (28%) than those aged under 65 (48%). (Data not shown)

4. Reaction to the Campaign

This section examines the message take out and reactions to the Evasion Publicity campaign. Essentially it assesses whether the key messages have been understood, whether the campaign is encouraging compliance, and to what extent it is perceived as credible and threatening.

Having just been exposed to the campaign during the survey interview through stimulus material, all respondents were asked detailed questions about it. This was done regardless of whether they were in the test or control area and regardless of whether they had seen or heard the campaign before the interview or not.

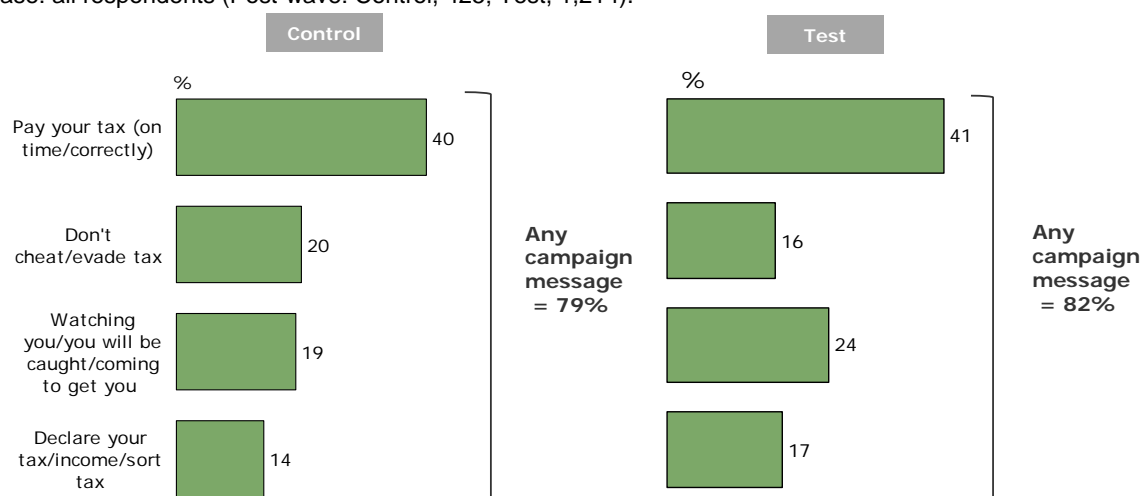
4.1 Take out of main message

After being prompted by the campaign materials as described in the previous chapter, all respondents were asked what they thought the main message of the advertising was. Respondents gave a spontaneous response to this question and after fieldwork TNS BMRB coded the responses in order to identify whether respondents mentioned any campaign messages.

Messages that can be described as campaign messages have been grouped together (shown in figure 4.1). Campaign message recall among sampled individuals in both areas was strong; approximately four in five (79-82%) identified a campaign message. This was most commonly pay your tax (on time/correctly), however, 'watching you', 'don't cheat/evade tax, 'declare your tax/income', were also commonly mentioned by respondents.

Figure 4.1 Campaign message recall

Base: all respondents (Post-wave: Control, 425; Test, 1,214).



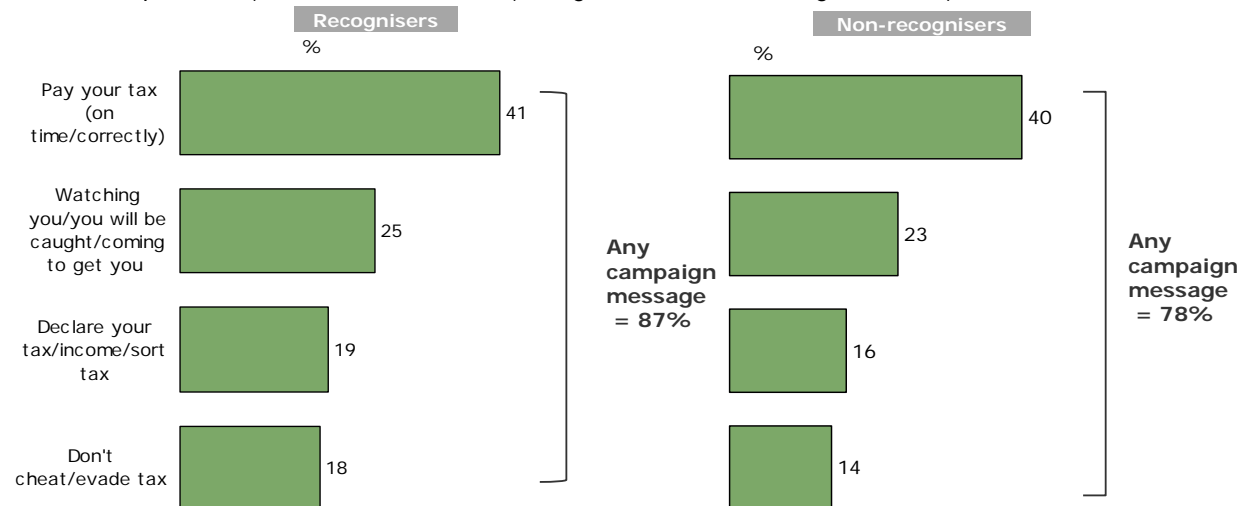
Source: CAM13 Thinking about all the advertising you have just seen and heard, what do you think was the main message of the advertising? (Open comment coded by TNS BMRB). NB. Only campaign message codes have been included in the figure

Campaign recognisers in the test area sample were more likely than non-recognisers to recall any of the campaign messages (87% vs. 78% - see figure 4.2).

No substantial differences were found in campaign recognition between different sub-groups among the test area sample (Data not shown).

Figure 4.2 Campaign message recall in test area – by recognisers/non-recognisers

Base: all respondents (Post-wave: Test, 1,214 (Recognisers, 529; Non-recognisers, 685)



Source: CAM13 Thinking about all the advertising you have just seen and heard, what do you think was the main message of the advertising? (Open comment coded by TNS BMRB) NB. Only campaign message codes have been included in the figure

4.2 Impressions of the advertising

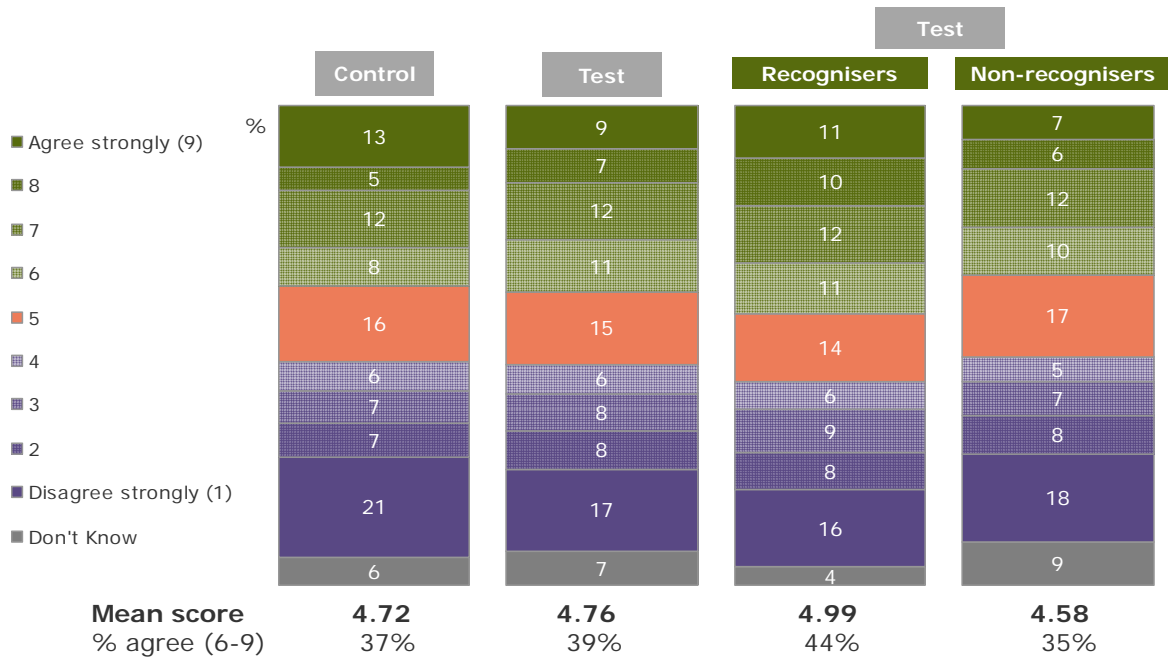
Reactions to the campaign were gauged by asking respondents to agree or disagree with a number of statements relating to different aspects of the campaign. Each statement was rated using a nine point response scale, ranging from point nine (agree strongly) to point one (disagree strongly).

Whether the advertising was perceived as threatening

There was no difference between the test and control area samples in terms of whether they thought the advertising was threatening (39% and 37%, respectively; full breakdown given in figure 4.3). Campaign recognisers were more likely than non-recognisers to think that the advertising was threatening (44% vs. 35%).

Figure 4.3 Agreement/disagreement that the advertising was threatening

Base: all respondents (Post-wave: Control, 425; Test, 1,214 (Recognisers, 529; Non-recognisers, 685)



Source: CAM19 And, again thinking about all the adverts you have just seen and heard, please indicate how much you agree or disagree with the following statements using a scale of 1 to 9 where 1 is disagree strongly and 9 is agree strongly... The advertising was threatening

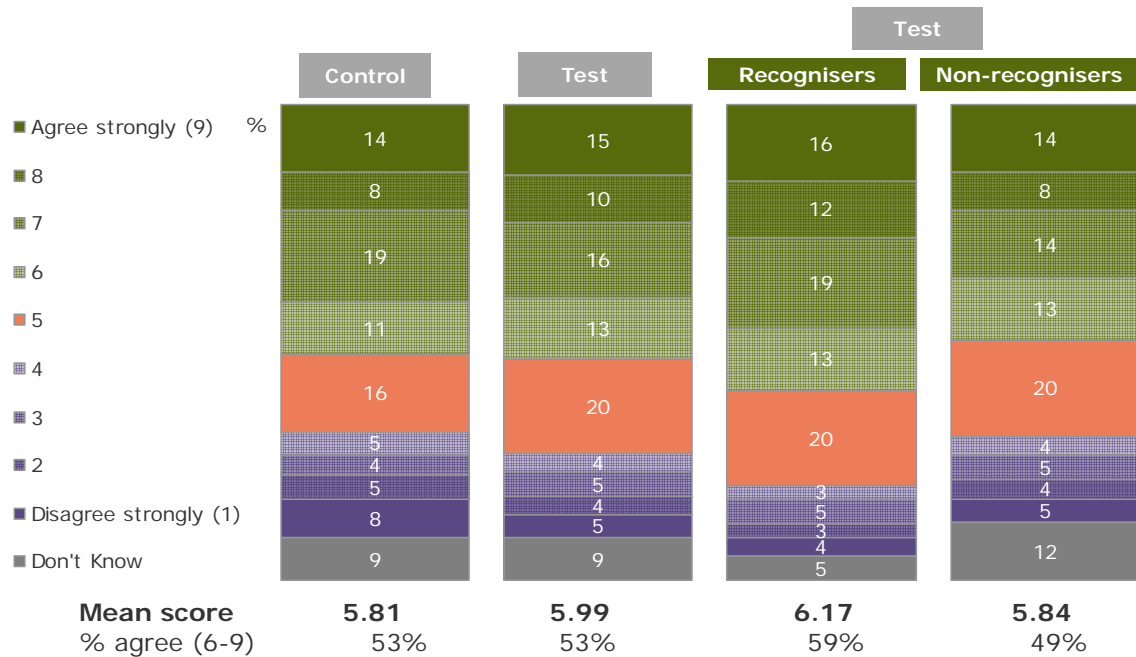
Looking at the test area sample who recognised advert(s), the Willing and Able and Unaware segments were least likely to think that the advertising was threatening (39% and 38%, respectively); the Willing but Need Help and Rule Breaker segments were most likely (56% and 49%, respectively) to view it as threatening (data not shown).

Whether the advertising was perceived as credible

Slightly more than half (53%) of sampled individuals in the test and control area thought that the advertising was credible (figure 4.4). Campaign recognisers in the test area were more likely than non-recognisers to have agreed that the advertising was credible (59% vs. 49%).

Figure 4.4 Agreement/disagreement that the advertising was credible

Base: all respondents (Post-wave: Control, 425; Test, 1,214 (Recognisers, 529; Non-recognisers, 685)



Source: CAM19 And, again thinking about all the adverts you have just seen and heard, please indicate how much you agree or disagree with the following statements using a scale of 1 to 9 where 1 is disagree strongly and 9 is agree strongly... The advertising was credible

For the campaign recognisers in the test area sample:

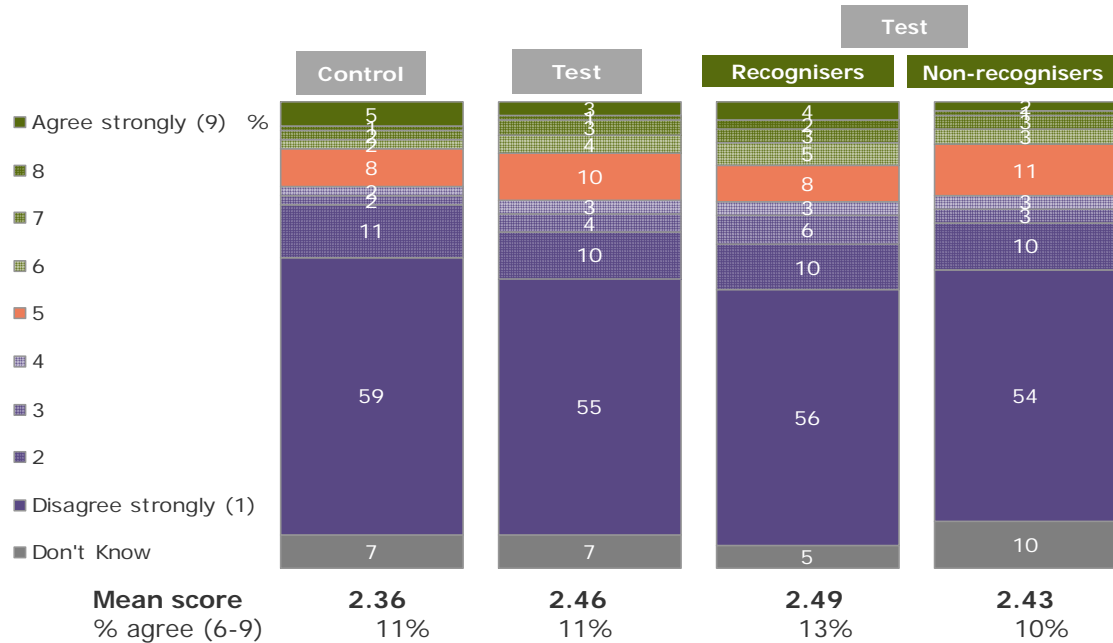
- AB social grade (65%) found the advertising more credible than those who were C1C2 (59%) or DE (57%).
- Those aged under 25 were also less likely to view the advertising as credible than those who were aged 25 or over (52% vs. 60%).
- Two thirds (66%) of the Willing and Able segment viewed the advertising as credible, this compares to approximately three in five (56-59%) of the Willing but Need Help, Rule Breakers and Unaware segments, and only half of the Potential Rule Breakers. (Data not shown).

Whether the advertising made you worry about taxes

Eleven per cent of the sampled individuals in the control and test area said that the advertising made them worry about their taxes (figure 4.5). Among the test area sample, fairly equal proportions of those who recognised the advertising (13%) and those who did not (10%) felt that it made them worry about their taxes.

Figure 4.5 Agreement/disagreement that the advertising made you worry about taxes

Base: all respondents (Post-wave: Control, 425; Test, 1,214 (Recognisers, 529; Non-recognisers, 685)



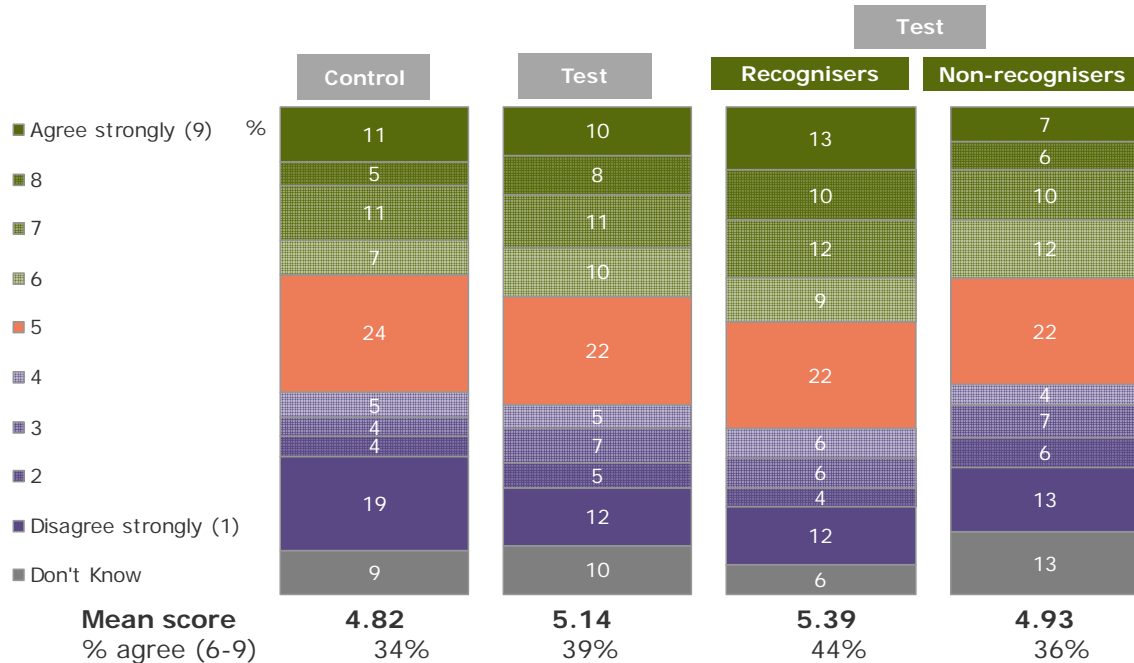
Source: CAM19 And, again thinking about all the adverts you have just seen and heard, please indicate how much you agree or disagree with the following statements using a scale of 1 to 9 where 1 is disagree strongly and 9 is agree strongly... The advertising made you worry about your taxes

Whether the advertising improved perception of HMRC work to tackle tax evasion

Thirty four per cent of sampled individuals in the control area and 39 per cent in the test area agreed that the advertising had improved their opinion of HMRC’s work to tackle tax evasion (figure 4.6). In the test area sample, campaign recognisers were slightly more likely than non-recognisers to have agreed with this statement (44% vs. 36%).

Figure 4.6 Agreement/disagreement that the advertising improved respondents' opinion of HMRC's work to tackle tax evasion

Base: all respondents (Post-wave: Control, 425; Test, 1,214 (Recognisers, 529; Non-recognisers, 685)



Source: CAM19 And, again thinking about all the adverts you have just seen and heard, please indicate how much you agree or disagree with the following statements using a scale of 1 to 9 where 1 is disagree strongly and 9 is agree strongly... The advertising has improved your opinion of HMRC's work to tackle tax evasion.

Looking at campaign recognisers in the test area sample by subgroup:

- Those who were not working were more likely than those who were employed or self-employed to think that it had improved their opinion of HMRC work on tax evasion (48% vs. 41% and 40%, respectively).
- Similarly, the DE group (within the test area who recognised the advert) had the highest proportion who were positive about its impact on their impression of HMRC (51%; compared to C1C2, 43%; AB, 31%).
- Slightly more than half (52%) of the Rule Breaker segment who recognised the advert in the test area sample thought that it improved their opinion of HMRC work on tackling tax evasion; this compares with 36 per cent of Potential Rule Breakers, 42 per cent of Unaware, 44 per cent of Willing but Need Help and 45 per cent of Willing and Able.

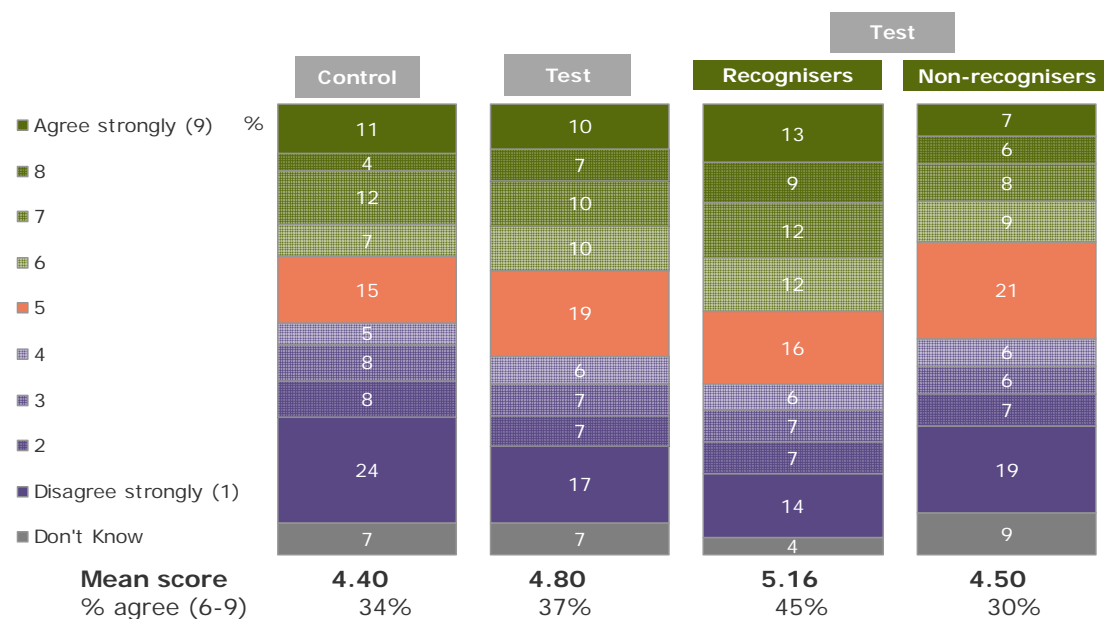
(Data not shown).

Whether the advertising stuck in respondents' mind

Thirty seven per cent of sampled individuals in the test area agreed that the advertising stuck in their mind, this increases to 45 per cent when looking at only those who recognised it and decreases to 30 per cent for those who had not recognised any of the adverts (Figure 4.7).

Figure 4.7 Agreement/disagreement that the advertising stuck in respondents' mind

Base: all respondents (Post-wave: Control, 425; Test, 1,214 (Recognisers, 529; Non-recognisers, 685)



Source: CAM19 And, again thinking about all the adverts you have just seen and heard, please indicate how much you agree or disagree with the following statements using a scale of 1 to 9 where 1 is disagree strongly and 9 is agree strongly... The advertising stuck in your mind

Among campaign recognisers in the test area sample, Potential Rule Breakers had the lowest proportion who felt that the adverts stuck in their mind (38%). This is substantially lower than the proportion of other segments in this sample; i.e. Willing but Need Help (47%), Willing and Able (47%) or Rule Breakers (48%). (Data not shown)

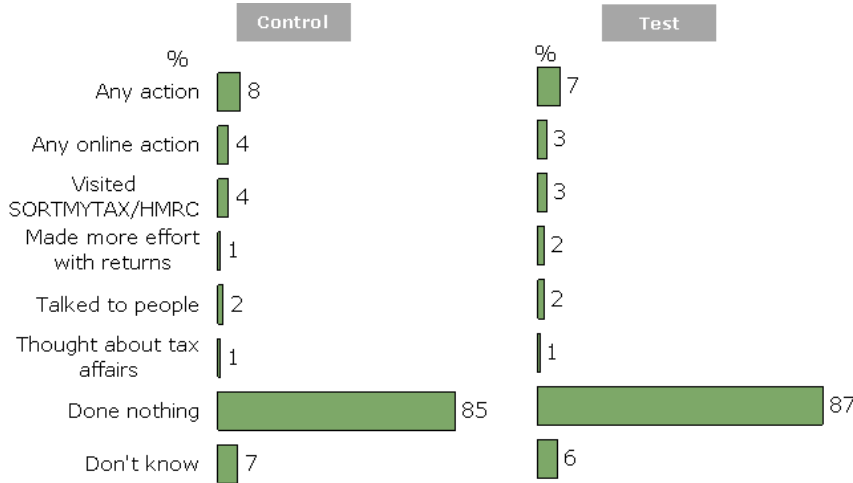
4.3 Actions taken since seeing the campaign

Respondents who recognised one or more forms of advertising were asked unprompted what, if anything, they had done as a result of this.

As shown in figure 4.8, the overwhelming majority of the test and control area samples (who recognised advert(s)) said they did not do anything (87% and 85%, respectively) and less than one in ten reported they had taken any action (control, 8%; test, 7%). This equates to three per cent of the *total* control and test area samples reporting to have taken any action as a result of viewing HMRC's advertising.

Figure 4.8 Self-reported actions taken

Base: all respondents who recognised one or more forms of advertising (Control, 136; Test, 513)



Source: CAM20 As a result of seeing or hearing any of this tax evasion advertising, what, if anything, have you done? (Question was unprompted, with responses subsequently coded by interviewers to a pre-coded list)

Looking at sampled individuals in the test area who recognised adverts, those who were self-employed were far more likely than those who were employed or not working to have taken any action (27% vs. 4% and 4%, respectively). A relatively high proportion of this self-employed group made more effort with their returns (10%), talked to people (11%) and thought about tax affairs (6%). (Data not shown).

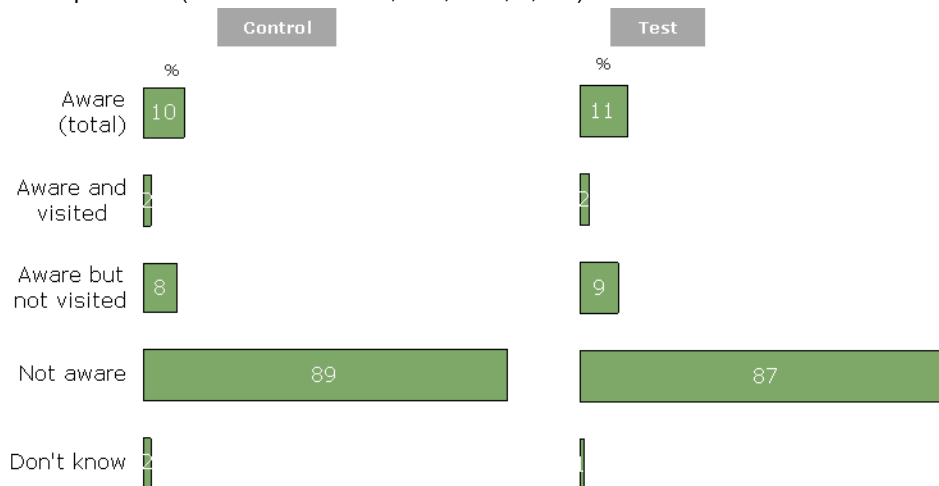
It is difficult to be certain that respondents only reported behaviour as a result of the tax evasion advertising (and separated this from anything that they would have done irrespective of it). However, given that similar findings are reported in the SME research¹⁷, the findings taken together suggest that the campaign may have changed the behaviour of a substantial number of the self-employed.

A webpage, SORTMYTAX, was also set up to provide a route for further information, reassurance for the compliant and an option for voluntary disclosure for the non-compliant. One in ten respondents in both the control and test area samples (10% and 11%, respectively) said, when prompted, that they were aware of the website; however, very few (2% in each area) said they had actually visited the website (see figure 4.9).

¹⁷ The SME research found that in the test area there was variation according to business size among those who recognised the campaign: levels of action were significantly higher among sole traders and those with two to nine employees than those employing ten or more employees (15%, 13% and 2% respectively).

Figure 4.9 Awareness of SORTMYTAX website

Base: all respondents (Post-wave: Control, 425; Test, 1,214)



Source: CAM21a There is a government website, SORTMYTAX, to inform and help people with their taxes. Have you heard of this before?/CAM21b Have you been to the website, SORTMYTAX?

In the test area sample, campaign recognisers were more likely than non-recognisers to be aware of the SORTMYTAX website (17% vs. 7%). However, only three per cent of the campaign recognisers in the test area sample had actually visited the website. (Data not shown)

Self-employed (18%) or employed (16%) respondents in the test area sample were more likely than those who were not working (7%) to be aware of the SORTMYTAX webpage. Similarly (among the test area sample), those who were social grade AB were more likely to be aware of the website (22%) than those who were DE group (6%). (Data not shown)

5. Self-reported Attitudes and Behaviour

This section explores attitudes that were measured in both the pre- and post-wave surveys, examining the impact of the campaign on these. It also explores whether there is any difference in the self-reported behaviours of individuals pre- and post-campaign.

5.1 Attitudes towards detecting and reducing tax evasion

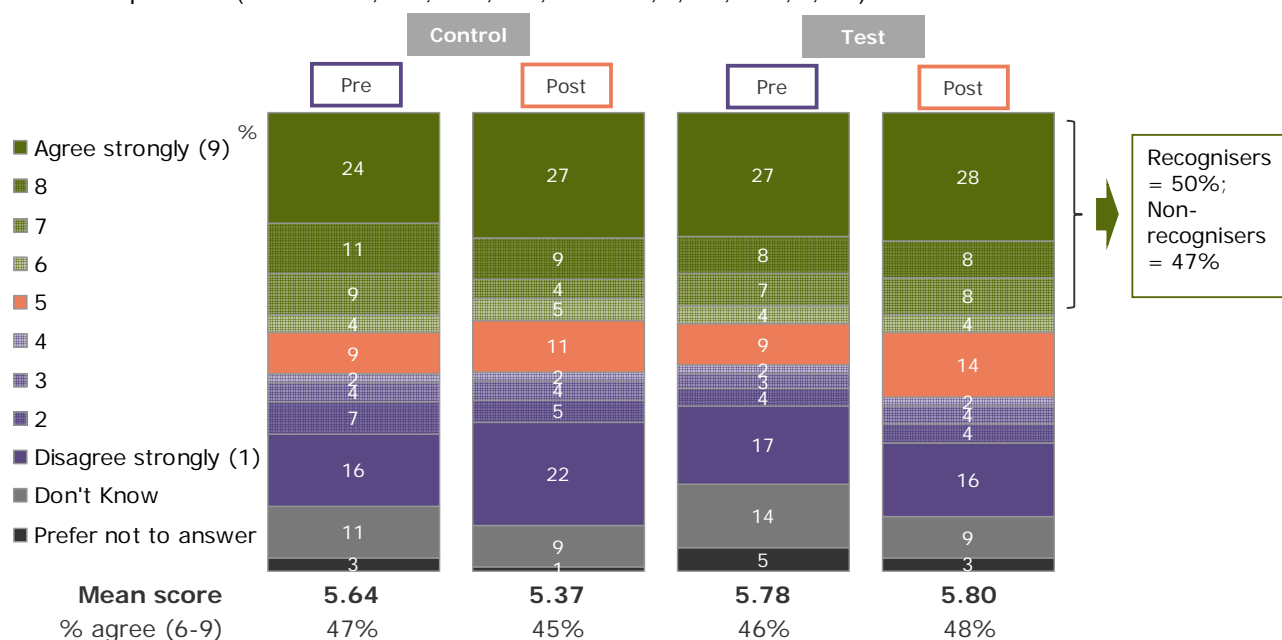
Respondents at the pre- and post-campaign waves were asked whether they agreed or disagreed with a series of statements about HMRC and tax evasion.

Perception that fear of getting caught stops tax cheating

Approximately half of the sample in the control and test areas in both the pre- and post-waves agreed that the fear of getting caught stops them cheating on taxes (figure 5.1). In the test area sample, those who recognised the advertising had fairly similar agreement levels to those who were unaware of advertising (50% vs. 47%).

Figure 5.1 Agreement/disagreement that the fear of getting caught stops you cheating on your taxes

Base: all respondents (Control: Pre, 413; Post, 425; Test: Pre, 1,223; Post, 1,214)



Source: CRM1 We are now going to show you some statements made by other people and for each one we would like you to tell us to what extent you agree or disagree with the statements using a scale from 1 to 9 where 1 is to disagree strongly and 9 is to agree strongly. The fear of getting caught stops you cheating on your taxes

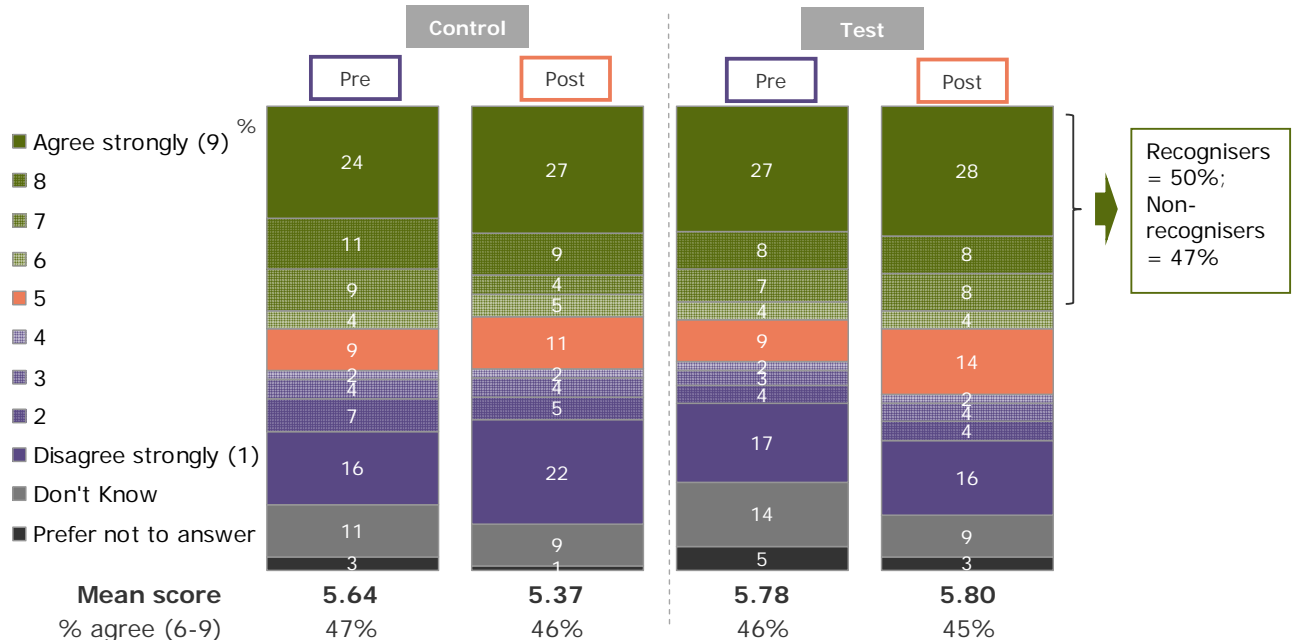
Perception of HMRC's ability to catch people

In the pre-stage survey, fairly equal proportions of the sample in the control area (38%) and test area (40%) agreed that HMRC is better at catching people than ever before. In the post-campaign wave the proportions were slightly higher; 45 per cent of the control area and 46 per cent of the test area felt this way. In the pre- and post-wave research, a substantial minority of the respective samples did not know whether or not HMRC was better than before.

A slightly higher proportion of the test area sample who recognised advertising agreed with this statement than those who did not (48% vs. 43%).

Figure 5.2 Agreement/disagreement that HMRC is better at catching people than ever before

Base: all respondents (Control: Pre, 413; Post, 425; Test: Pre, 1,223; Post, 1,214)



Source: CRM1 We are now going to show you some statements made by other people and for each one we would like you to tell us to what extent you agree or disagree with the statements using a scale from 1 to 9 where 1 is to disagree strongly and 9 is to agree strongly. HM Revenue and Customs is better at catching people than ever before

In the test area, 45 per cent of Potential Rule Breaker respondents in the pre- and post-wave samples agreed that HMRC is better than before at catching people. However, in the control area sample, the proportion of Potential Rule Breakers who agreed in the post-wave was substantially lower than in the pre-wave (37% vs. 56%).

In the test area, the proportion of Rule Breakers who agreed with the statement was slightly higher in the post- than in the pre-campaign sample (51% vs. 46%). However, the opposite was true in the control area; the proportion who agreed was slightly lower after the campaign than before it (51% vs. 57%).

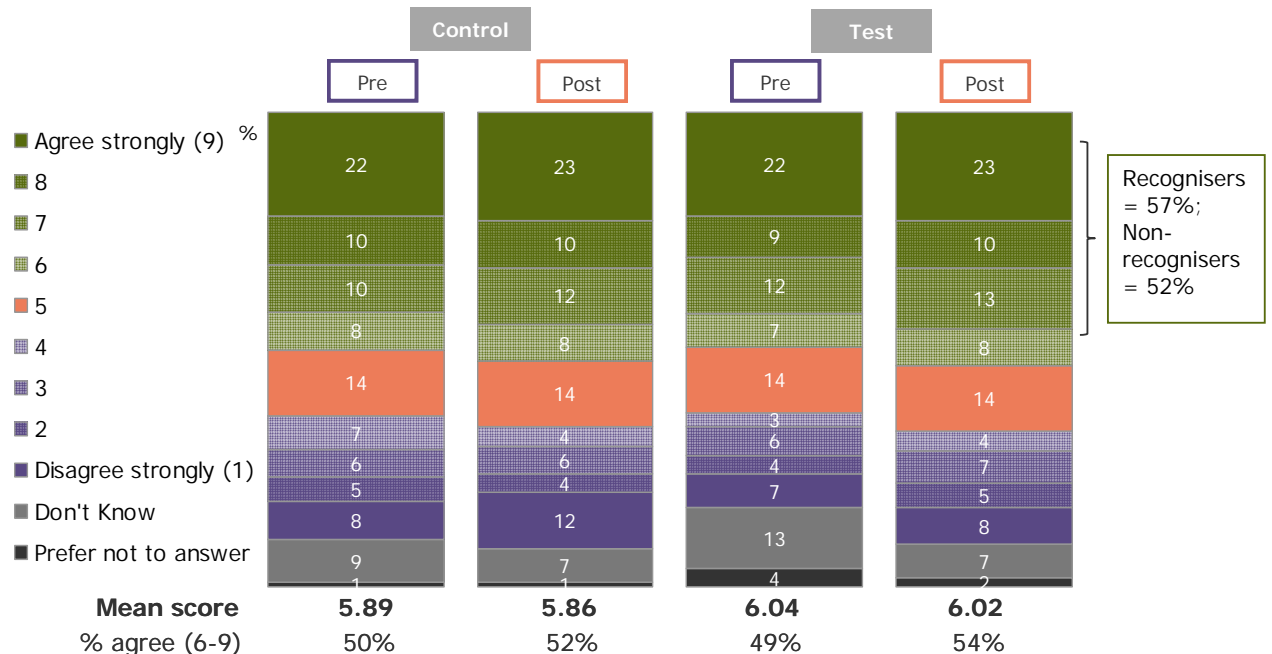
This could suggest that the advertising has helped to maintain opinions in the test area for key attitudinal segments. (Data not shown)

Perception that HMRC will capture those who don't pay all their taxes

After the campaign, there was a small increase in the test area in respondents who agreed they believed HMRC would capture those who don't pay all their taxes (49 to 54%, see figure 5.3). There was little difference in the perceptions of the post- and pre-wave samples in the control area (50-52%). At the post-campaign stage, a slightly higher proportion of recognisers in the test area sample felt this way than non-recognisers (57% vs. 52%).

Figure 5.3 Agreement/disagreement that you believe that HMRC will capture those who don't pay all their taxes

Base: all respondents (Control: Pre, 413; Post, 425; Test: Pre, 1,223; Post, 1,214)



Source: CRM1 We are now going to show you some statements made by other people and for each one we would like you to tell us to what extent you agree or disagree with the statements using a scale from 1 to 9 where 1 is to disagree strongly and 9 is to agree strongly... You believe that HM Revenue and Customs will capture those who don't pay all their taxes

The proportion of Potential Rule Breaker respondents who agreed in the post- and pre-wave samples in the test area was fairly similar (55% vs. 53%). However, in the control area, the proportion who agreed was substantially lower in the post- than in the pre-wave sample (43% vs. 56%). (Data not shown).

Perception that HMRC wants people with undeclared income to come forward

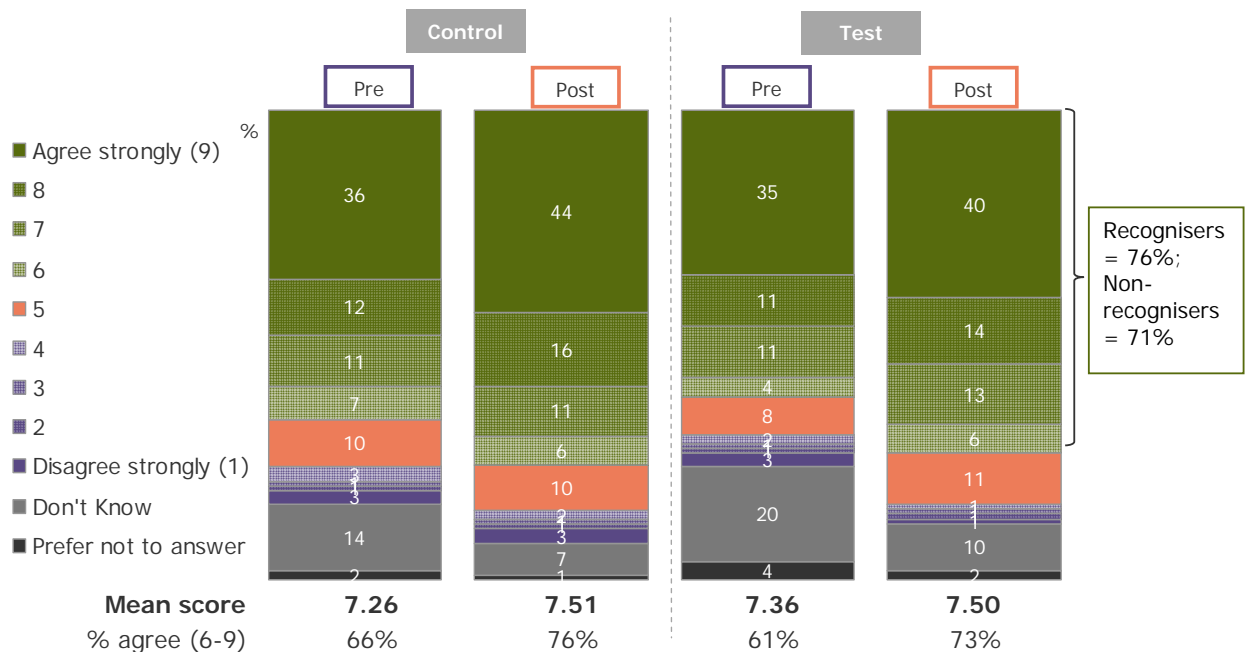
As detailed in figure 5.4, a higher proportion of the samples in the post-wave than pre-wave stage in both the control (76% vs. 66%) and test areas (73% vs. 61%) agreed that HMRC wants people with undeclared income to come forward before

they are caught. In the test area sample, the campaign appears to have influenced people to have an opinion about whether HMRC wants people to come forward; 20 per cent of respondents did not know in the pre-campaign, but only ten per cent after the campaign felt this way.

Campaign recognisers in the post-wave test area sample were slightly more likely than non-recognisers to agree that HMRC wants people to come forward with undeclared income (76% vs. 71%).

Figure 5.4 Agreement/disagreement that HMRC wants people who have undeclared income to come forward before they are caught

Base: all respondents (Control: Pre, 413; Post, 425; Test: Pre, 1,223; Post, 1,214)



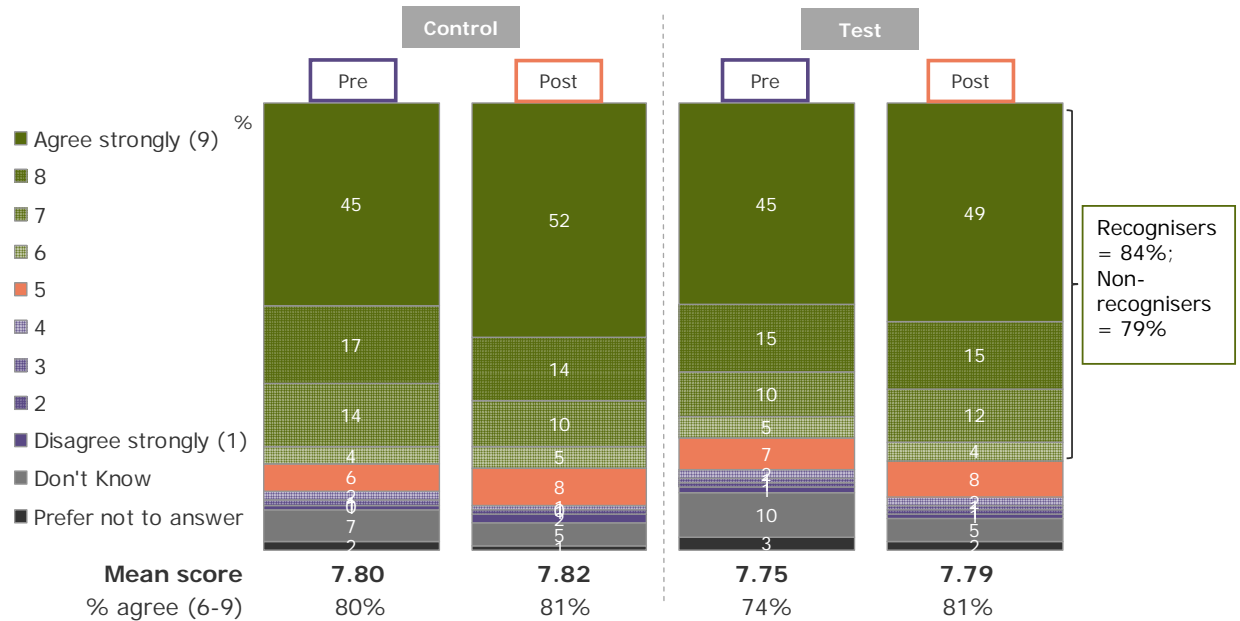
Source: CRM1 We are now going to show you some statements made by other people and for each one we would like you to tell us to what extent you agree or disagree with the statements using a scale from 1 to 9 where 1 is to disagree strongly and 9 is to agree strongly... HM Revenue and Customs wants people who have undeclared income to come forward before they are caught

Perception that it is a priority to ensure tax affairs are in order

The overwhelming majority of respondents in the control and test area at both the pre-stage and post-stage agreed that it was a priority to ensure that their tax affairs were in order; only a very small proportion of any of these groups disagreed with this statement (detailed in figure 5.5). Again, there is a small positive difference between those who recognised adverts and those who did not (84% vs. 79%).

Figure 5.5 Agreement/disagreement that it is a priority to ensure your tax affairs are in order

Base: all respondents (Control: Pre, 413; Post, 425; Test: Pre, 1,223; Post, 1,214)



Source: CRM1 We are now going to show you some statements made by other people and for each one we would like you to tell us to what extent you agree or disagree with the statements using a scale from 1 to 9 where 1 is to disagree strongly and 9 is to agree strongly... It is a priority to ensure that your tax affairs are in order

5.2 Self-reported behaviours

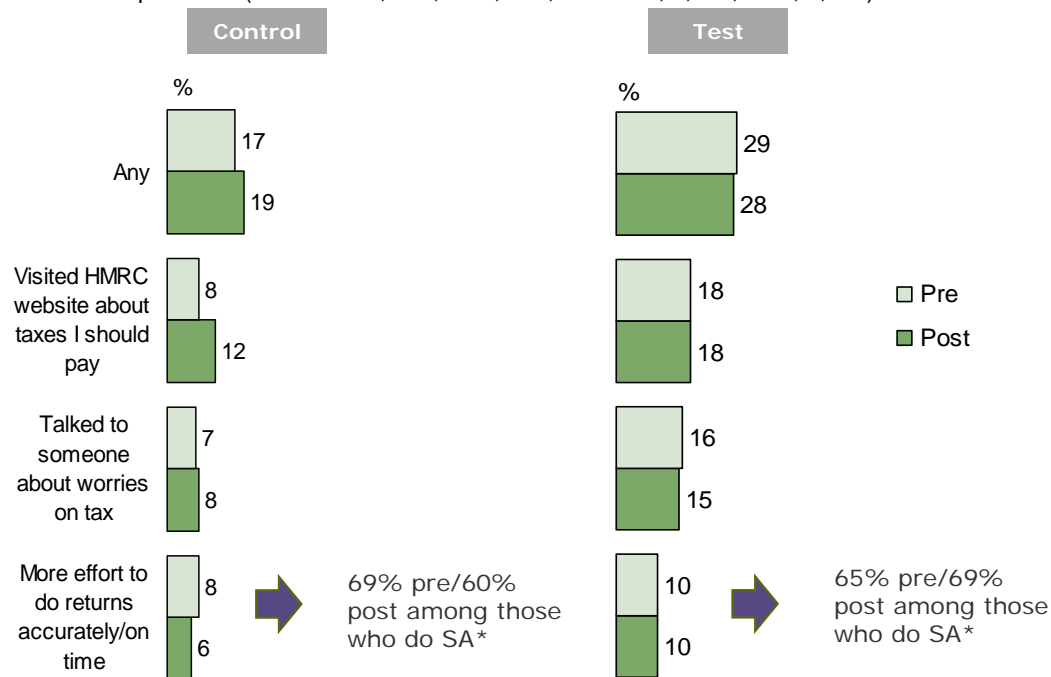
In the pre- and post-stage of the research, respondents were asked before any campaign related questions whether they had:

- Visited the HMRC website to find out more about the taxes they should be paying
- Made more effort to do their tax returns accurately and on time
- Talked to a friend, colleague or adviser about any tax worries

As shown in figure 5.6, similar proportions of respondents in the test area samples in the pre- (29%) and post-waves (28%) claimed to have taken any action in the last four months.

Figure 5.6 Actions taken in the last four months

Base: all respondents (Control: Pre, 413; Post, 425; Test: Pre, 1,223; Post, 1,214)



Source: CRM2 Thinking about the last 4 months, which of the following have you done?

*Only asked of those who submit SA (Control: Pre, 52; Post, 43; Test: Pre, 195; Post, 185)

Most respondents in the test area sample who submit Self Assessment returns at both the pre- and post-wave claimed that they had taken more effort to do their returns on time and correctly (pre-wave, 65%; post-wave, 69%)¹⁸. They were also quite likely to have visited the HMRC website (pre-wave, 41%; post-wave, 41%) and spoken to someone about tax issues (pre-wave, 39%; post-wave, 38%).

Campaign recognisers in the test area sample were more likely than non-recognisers to report that they had visited the HMRC website about the taxes that they should pay (23% vs. 13%) and talked to someone about worries on tax (19% vs. 12%). (Data not shown)

¹⁸ The base sizes for those who submitted a Self Assessment return in the control area samples were small and therefore any comparisons should be treated with caution.

6. Compliance Perceptions Survey

The Compliance Perceptions Survey (CPS) measures perceptions of tax compliance among individuals in Great Britain.

6.1 Methodology

HMRC commissioned the Office for National Statistics (ONS) to collect data from individuals using questions on the Opinions and Lifestyle Survey¹⁹. Interviews were conducted face-to-face using Computer Assisted Personal Interviewing (CAPI). The individuals included in the survey were drawn at random from the general population and included employees, self-employed and those that were economically inactive. The survey has collected CPS data since 2008 on an annual basis.

The Evasion Publicity evaluation made use of CPS fieldwork over two waves; the September 2012 module, which included all the CPS questions and acted as the pre-campaign baseline and February 2013, which only asked a sub-set of the CPS questions of all individuals and acts as the post-campaign measure.

The sampling frame used for the Opinions and Lifestyle Survey is Royal Mail's Postcode Address File of households which receive fewer than 50 items of mail per day. As this could include small businesses, the ONS screen these out prior to interview. One person aged 16 or over is selected at random per household and asked to provide responses to the survey questions based on their personal views alone.

In September 2012, the achieved sample of respondents comprised 974 individuals, and in February 2013, the achieved sample of respondents comprised 964 individuals.

As a result of the sampling methodology, data were collected from a representative sample of individuals from across Great Britain.

Differences over time and between different groups of taxpayers are discussed in detail only if they are statistically significant. Where differences are discussed, we can be 95 per cent confident that the apparent dissimilarity is due to real change and difference rather than to chance²⁰.

¹⁹ <http://www.ons.gov.uk/ons/about-ons/who-we-are/services/opinions--omnibus--survey/opinions--omnibus--survey.html>

²⁰ Tests for statistical significance and association were produced by data analysis programme SPSS. Confidence intervals for proportions for comparisons across years and between segments were manually calculated, initially using a design effect of 1 to explore the data. Where statistically significant differences were found using this method, confidence intervals were re-calculated to incorporate design effects supplied by the ONS, in line with their guidance. Using the design effects increased the width of the confidence intervals, allowing a more accurate test for statistical significance to be undertaken.

Individuals were not asked if they had ever had contact with HMRC and were therefore not excluded from the survey if they had little or no experience with paying tax. Individuals who were in employment and who paid income tax are included in the survey alongside economically inactive and unemployed individuals. The survey findings therefore include responses from a significant proportion of individuals who may have limited personal experience of the tax system and little or no interaction with HMRC. These respondents are included in the survey in order to measure attitudes across society, which may give information about social norms.

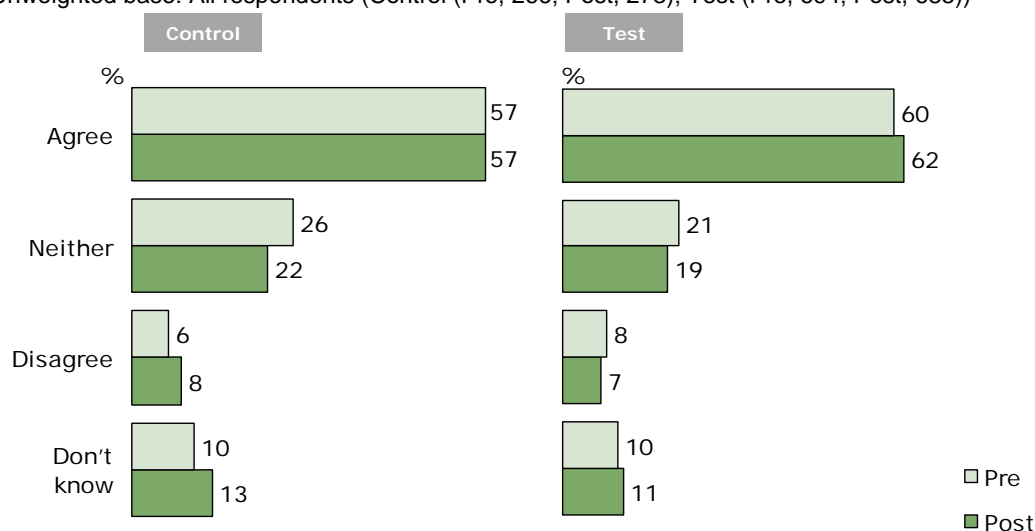
6.2 Perceptions of HMRC

Between September 2012 (pre-campaign) and February 2013 (post-campaign), there was no change in overall perceptions of individuals as to whether HMRC treats them fairly (60% and 61%, respectively). (Data not shown)

As shown in figure 6.1, this was the case in both the control (pre, 57%; post, 57%) and test area (pre, 60%; post, 62%).

Figure 6.1: Whether respondents agree HMRC treats them fairly (test vs. control)

Unweighted base: All respondents (Control (Pre, 266; Post, 273); Test (Pre, 694; Post, 685))

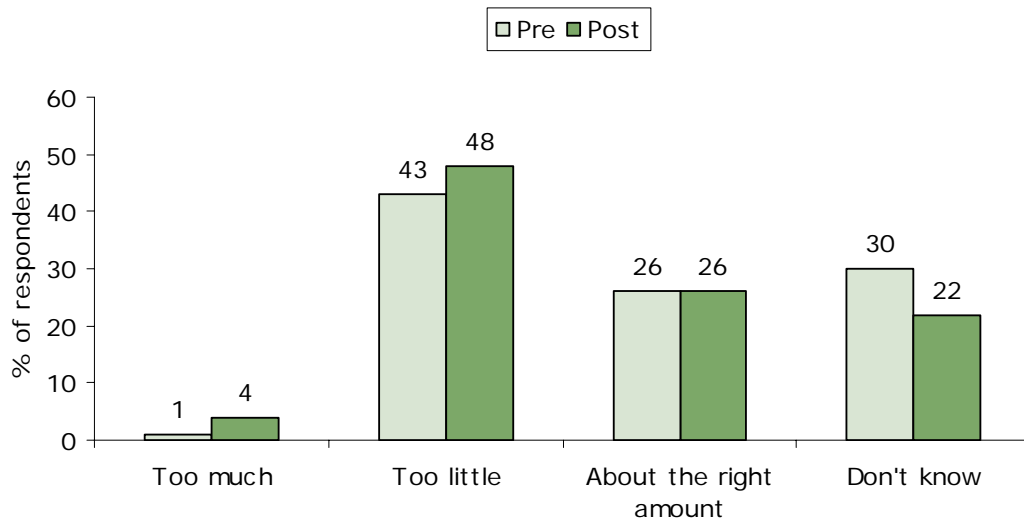


Source: MBQ_8 As you may know, HM Revenue and Customs (formed by the merger of the Inland Revenue and HM Customs and Excise) is the government agency that is responsible for collecting taxes. Please tell me whether you agree or disagree with the following statement: HM Revenue and Customs treats me fairly in my dealings with them.

Respondents were asked whether they thought that HMRC was currently putting too much, too little or about the right amount of effort into tackling tax evasion. In September 2012, 43 per cent of individuals stated that HMRC was putting too little effort into reducing income tax evasion; however, this significantly increased in February 2013 to 48 per cent (Figure 6.2). There has been a corresponding decrease in the proportion who felt that they did not know (Sep 2012, 30%; Feb 2013, 22%).

Figure 6.2 How much effort HMRC is putting into reducing income tax evasion (all individuals)

Unweighted base: All respondents (Pre, 960; Post, 959)

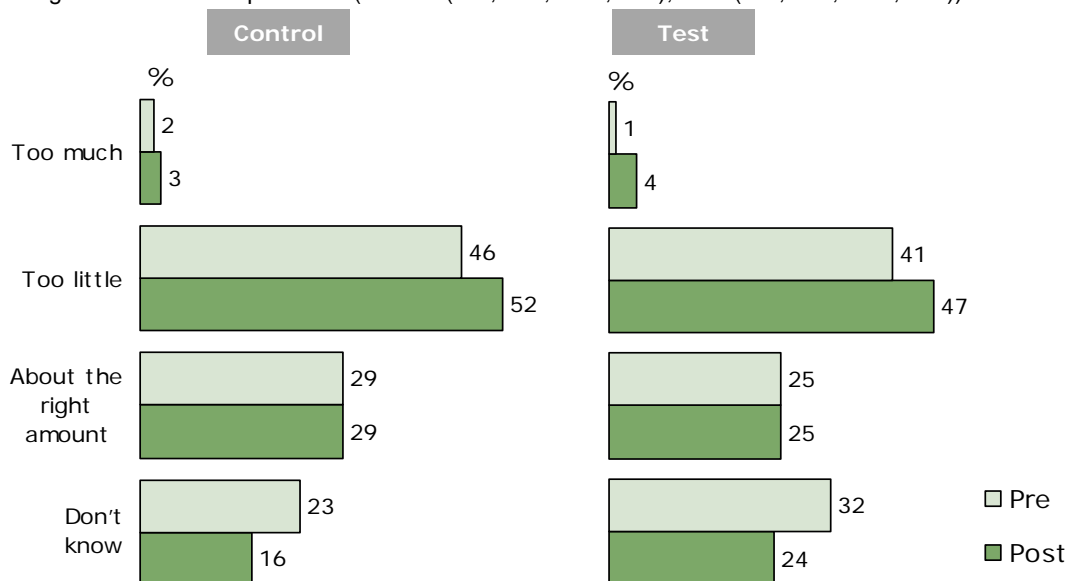


Source: MBQ_N1 In your view, do you think HM Revenue and Customs is currently putting in too much, too little or about the right amount of effort into reducing income tax evasion?

As shown in figure 6.3, there appear to be similar (albeit statistically insignificant) changes in both the control and test areas; in the control area, the proportion who said 'too little' increased from 46 per cent to 52 per cent, and in the test area it increased from 41 per cent to 47 per cent. Therefore, there is no reason to suppose this change is the result of the evasion publicity; it is more likely that media coverage around personal and corporate tax avoidance has had a negative impact on perceptions of HMRC tax evasion effort.

Figure 6.3 How much effort HMRC is putting into reducing income tax evasion (test vs. control)

Unweighted base: All respondents (Control (Pre, 266; Post, 273); Test (Pre, 694; Post, 686))



Source: MBQ_N1 In your view, do you think HM Revenue and Customs is currently putting in too much, too little or about the right amount of effort into reducing income tax evasion?

At an overall level this change seems to be driven by a change in the perception of the Unaware and Willing and Able segments, both of which were significantly more likely in the post-campaign wave (43% and 56%, respectively) than in the pre-campaign wave (33% and 45%, respectively) to think that HMRC is putting in too little effort into reducing income tax evasion²¹. (Data not shown)

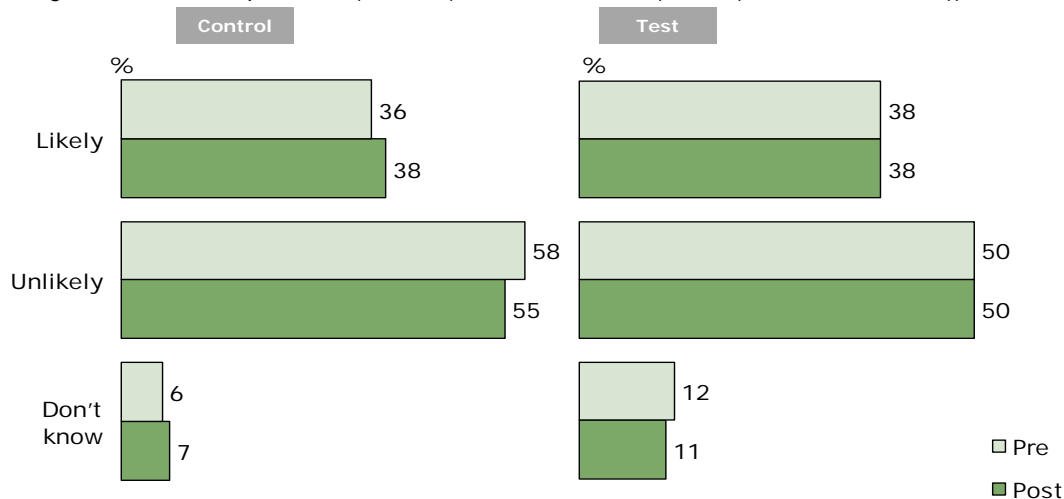
6.3 Perceived chances of detection

Slightly more than a third of individuals in both the pre- and post-campaign waves felt that it was likely that regular tax evaders would be caught (37% and 38%, respectively). However, approximately half in both waves felt that it would be unlikely that regular evaders would be caught (both 52%). (Data not shown)

As shown in figure 6.4, similar attitudes were expressed in the test and control area and there was no evidence of any change in perceptions.

Figure 6.4: Perceived likelihood of evaders being caught for regular tax evasion (all respondents)

Unweighted base: All respondents (Control (Pre, 266; Post, 273); Test (Pre, 694; Post, 686))



Source: MBQ_13 How likely would you say it is for people who regularly evade paying income tax to get caught?

Individuals were asked whether it was likely or unlikely that they would be caught if they regularly did some cash-in-hand work and did not declare the money for tax purposes. There has been little change in attitudes between September 2012 and February 2013; opinions remain divided, in both waves approximately four in ten thought it likely, five in ten unlikely and one in ten did not know. (Data not shown)

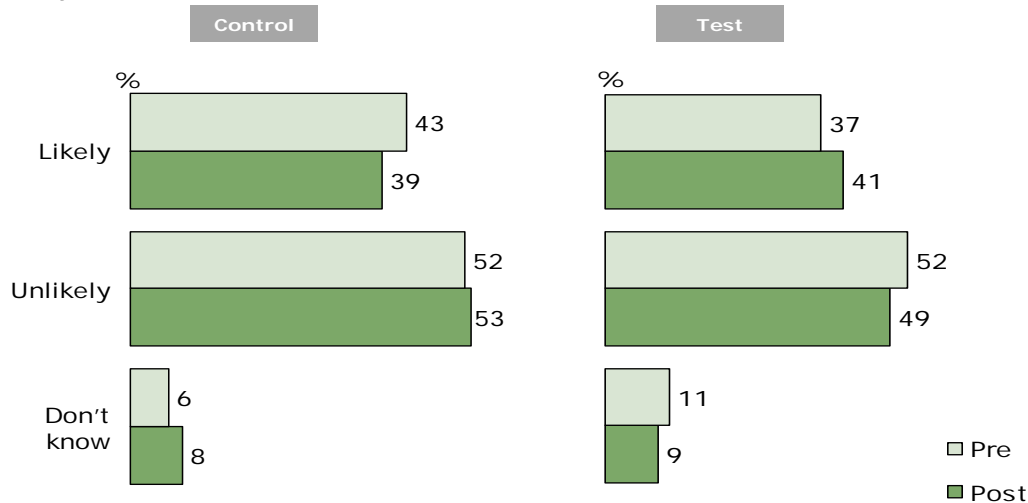
As shown in figure 6.5, although there have been no statistically significant shifts in attitudes in the test or control area, there is possibly some early evidence that the publicity campaign *may* have helped to increase the perception that respondents

²¹ Similar trends are found when analysing by segment and test/control group, but due to small base sizes perception changes were not statistically significant.

would be caught for not declaring cash income. In the pre-campaign wave, 43 per cent of respondents in the control area thought it likely that they would be caught, this decreased slightly to 39 per cent in the post-campaign wave. However, in the test area, there has been a slight increase in the perception that it would be likely that they would be caught for not declaring cash income (pre, 37%; post, 41%).

Figure 6.5 Perceived likelihood respondent will be caught for not declaring cash income (test vs. control)

Unweighted base: All respondents (Control (Pre, 266; Post, 273); Test (Pre, 694; Post, 686))



Source: MBQ_14 Suppose you regularly did some cash-in-hand work and did not declare this money for tax purposes. How likely do you think it is that HMRC would find out about this?

6.4 Attitudes towards compliance

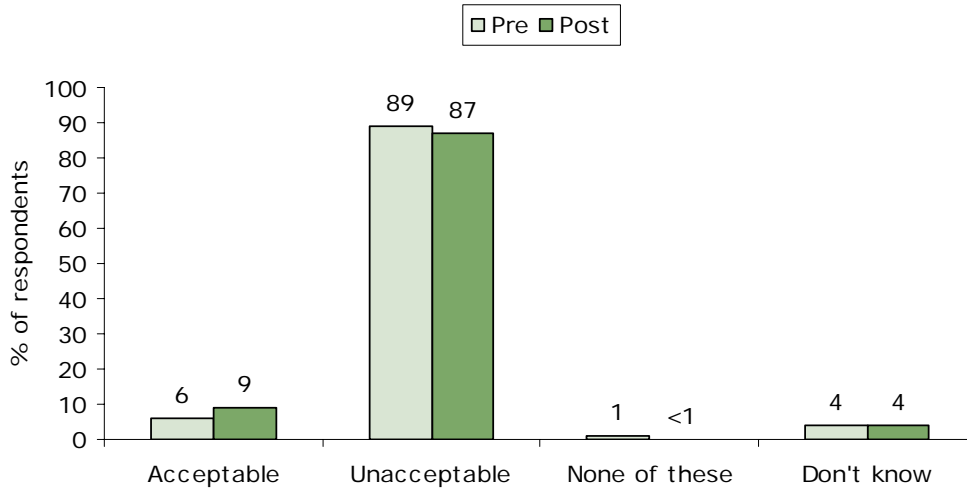
This section describes attitudes towards compliance and evasion, in terms of prevalence and acceptability.

Acceptability of income tax evasion

In both the pre- and post-campaign waves the majority of individuals (89% and 87%, respectively) felt income tax evasion was always or mostly unacceptable (figure 6.6). However, there has been a slight (and statistically significant) increase in the proportion of individuals who stated that income tax evasion is acceptable, increasing from six per cent in the pre-wave to nine per cent in the post-wave.

Figure 6.6 Acceptability of income tax evasion

Unweighted base: All respondents (Sep 2012, 960; Feb 2013, 958)

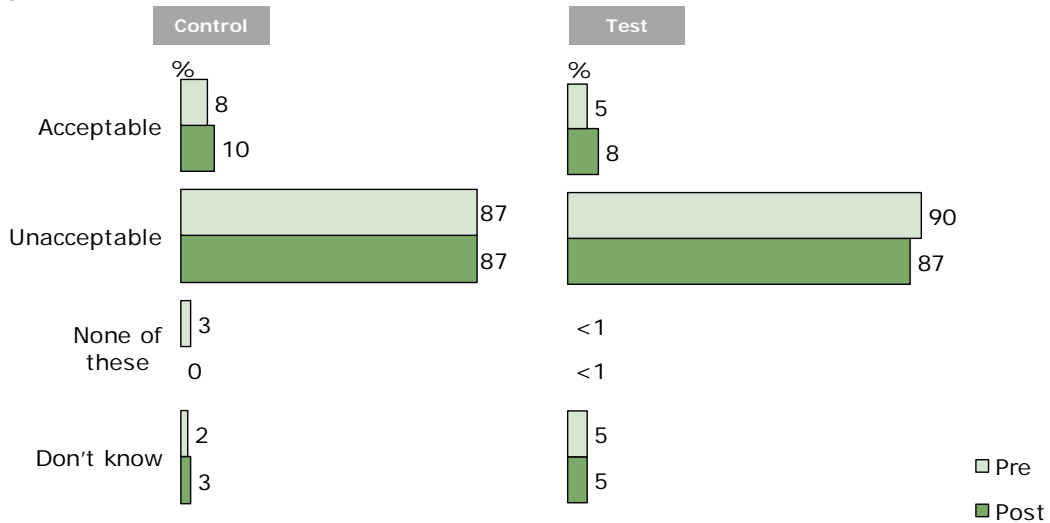


Source: MBQ_19 Please tell me which of the four statements comes closest to your own views about income tax evasion?

Similar increases were found in the control and test area, suggesting again, that any change is more likely the result of media coverage of tax avoidance rather than an adverse reaction to the publicity campaign (Figure 6.7).²²

Figure 6.7 Acceptability of income tax evasion (test vs. control)

Unweighted base: All respondents (Control (Pre, 266; Post, 273); Test (Pre, 694; Post, 684))



Source: MBQ_19 Please tell me which of the four statements comes closest to your own views about income tax evasion?

This change in attitudes of individuals seems to be associated with a greater number of Rule Breakers who felt that it was acceptable to evade income tax (post, 34%; compared to pre, 12%)²³. (Data not shown)

²² Note that only the change in the test area is statistically significant.

²³ As there were only a small number of Rule Breakers interviewed it is not possible to understand whether this is specific to only the test or control area.

Reasons for not evading tax

Individuals were asked the main reason why they would not evade income tax. Extrinsic motivators²⁴ were frequently mentioned as reasons why the sampled individuals in both waves would not evade tax (table 6.1). Among the individuals in February 2013 which gave reasons for not evading tax, ten per cent said they would comply because of the penalties or consequences which could follow evasion and eight per cent said they would not evade because of the probability of being caught. The proportion who cited these factors remained fairly consistent from September 2012 (pre-campaign) to February 2013 (post-campaign).

Among the intrinsic motivators for paying tax among individuals, 27 per cent mentioned 'because it is illegal' and 16 per cent 'because it is unfair to other taxpayers' post-campaign. Again, any differences before and after the campaign wave were not significant.

Table 6.1 Reasons why you would not evade income tax

Unweighted base: All respondents (Sep 2012, 960; Feb 2013, 958)

	Pre (%)	Post (%)
Because it's illegal	31	27
Because of the penalties/consequences I could face	8	10
Because it's unfair to other taxpayers	12	16
Because it's immoral	7	10
The probability/likelihood of getting caught	8	8
Because I am honest	11	8
Because I don't have an opportunity to/cannot evade tax	4	4
I cannot because I am PAYE or tax is taken at source	6	4
There is no reason why I wouldn't regularly evade tax	2	2
Other	6	6
Don't know	5	5

Source: MBQ_2 And can you tell me the main reason why you wouldn't regularly evade income tax

Tax evasion on cash earnings

Academic literature suggests that taxpayer behaviour may be influenced by the perceived views of their peers and society. Therefore individuals were asked for other people's views on tax evasion of cash earnings as well as their own.

Perceptions of whether others think it is okay to not pay tax on cash earnings were similar in both the pre- and post-campaign research. A quarter (pre, 26%; post, 26%) agreed that a lot of people they know think it is okay not to pay tax on cash earnings.

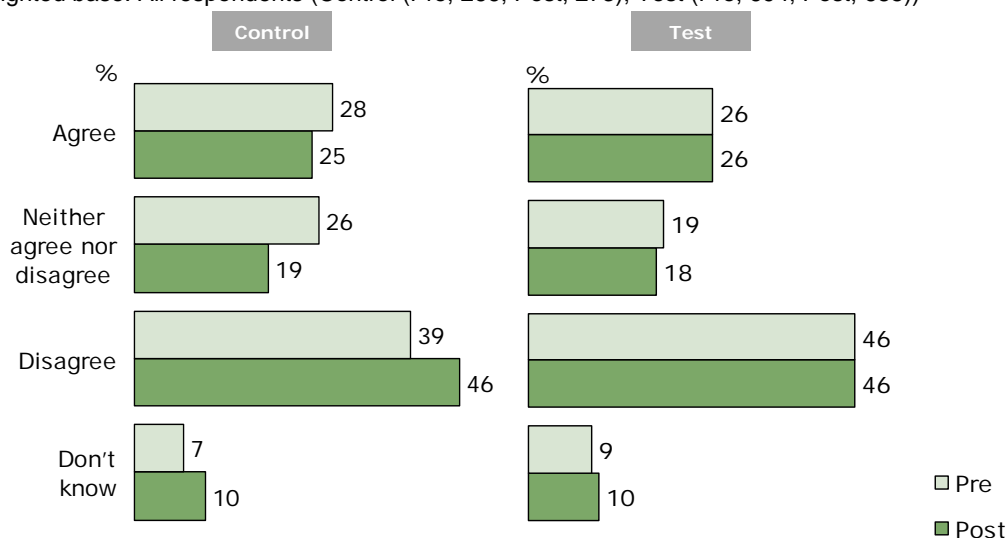
²⁴ Extrinsic motivators are drivers which are imposed on the individual or organisation which can change their behaviour. These include fines and other penalties such as criminal prosecution. Intrinsic motivators are internal to the individual or organisation, and relate to identity. They include the desire to satisfy conscience.

A further fifth (pre, 21%; post, 18%) neither agreed nor disagreed and almost half (pre, 44%; post, 46%) disagreed with the statement. (Data not shown)

In both the control and test area there was no statistically significant change between the pre- and post-campaign research in perceptions of whether others think that it is acceptable to not pay tax on cash earnings (Figure 6.8).

Figure 6.8 A lot of people think that it's okay not to pay tax on cash earnings (test vs. control)

Unweighted base: All respondents (Control (Pre, 266; Post, 273); Test (Pre, 694; Post, 685))



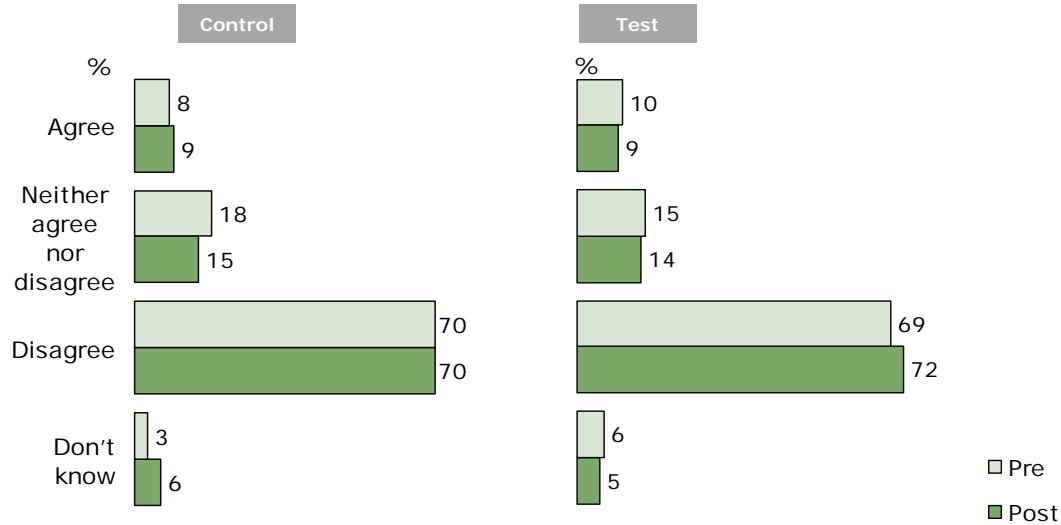
Source: MBQ_N2 Please tell me to what extent you agree or disagree with the following statements: A lot of people I know think it's okay not to pay tax on cash earnings

There has also been no change (between the pre- and post-campaign) in the perception of individuals as to whether they personally felt that it was okay being paid in cash for a job and then not declaring all the income. In the pre-campaign wave, nine per cent felt that it was okay to not declare cash income, 16 per cent neither agreed nor disagreed and 70 per cent disagreed. In the post-campaign wave, there was little change, nine per cent agreed, 14 per cent neither agreed nor disagreed and 71 per cent disagreed. (Data not shown)

As shown in figure 6.9, individuals' perceptions in the test and control area were similar and there has been no change in either areas perception between the pre- and post- campaign waves.

Figure 6.9 I think it's okay being paid in cash for a job and then not declaring all of it on your tax return (test vs. control)

Unweighted base: All respondents (Control (Pre, 266; Post, 273); Test (Pre, 694; Post, 684))



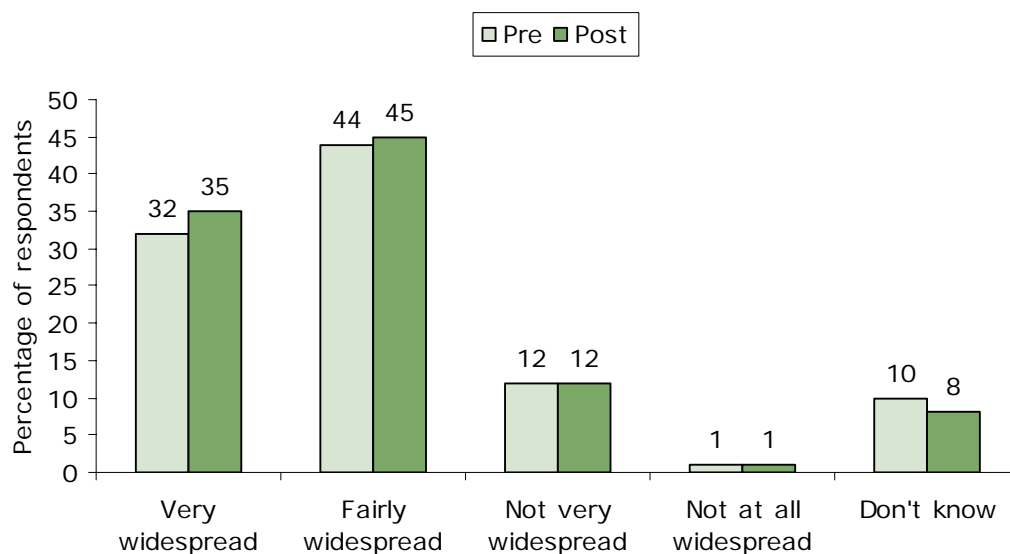
Source: MBQ_N3 Please tell me to what extent you agree or disagree with the following statements: I think it's okay being paid in cash for a job and then not declaring all of it on your tax return

Prevalence of tax evasion

Individuals were asked how widespread they felt income tax evasion was and in both the pre- and post- campaign wave most felt that it was either very or fairly widespread (Figure 6.10). There has been no significant change in individuals' perceptions.

Figure 6.10 How widespread tax evasion is

Unweighted base: All respondents (Sep 2012, 960; Feb 2013, 958)

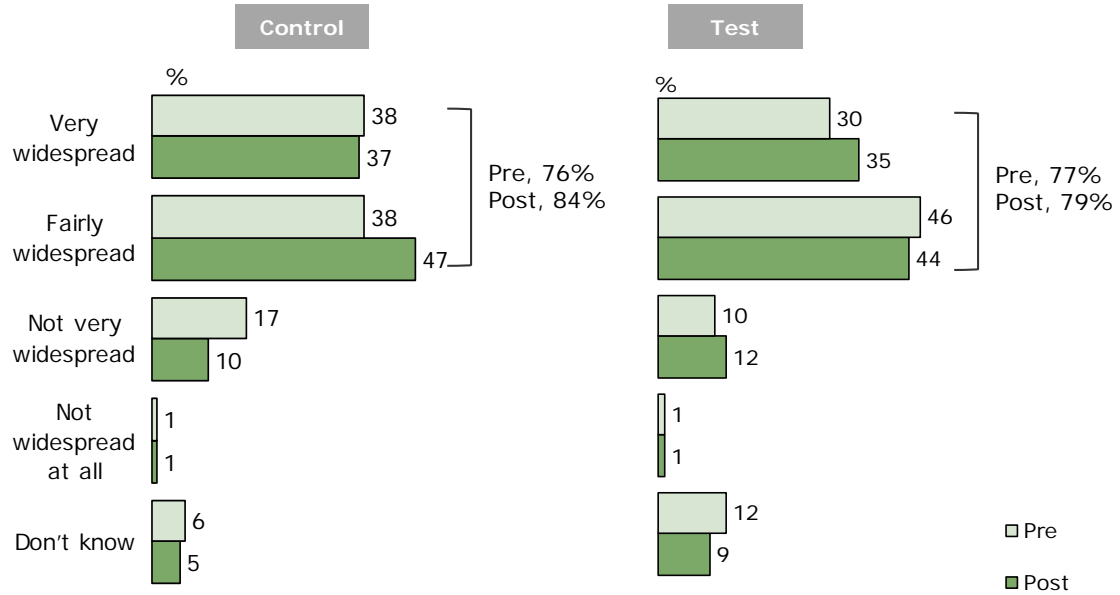


Source: MBQ_21 In your view, how widespread do you think income tax evasion is...

One potential risk HMRC anticipated associated with the campaign was that it could have created a false social norm that tax evasion was more widespread than it is but there is no evidence that this has happened. In the pre-campaign wave, individuals in the test and control area had similar views as to how widespread tax evasion was (test, 77%; control, 76%). However, in the post-campaign wave, individuals in the test area were significantly less likely than those in the control area to think that it was widespread (79% vs. 84%). (Figure 6.11)

Figure 6.11 How widespread tax evasion is (test vs. control)

Unweighted base: All respondents (Control (Pre, 267; Post, 273); Test (Pre, 704; Post, 686))



Source: MBQ_21 In your view, how widespread do you think income tax evasion is...

7. Conclusions

7.1 Campaign awareness and recognition

The campaign has achieved good recognition within the sampled test area (both in terms of spontaneous (27%) and prompted recognition (44%). However, there is relatively high recognition in the control area sample post-wave (spontaneous, 20%; prompted, 32%) suggesting that there may have been contamination into this area, in addition to possible over-claim.

Recognition of the advertising campaign has, thus far, been mainly the result of the radio advertising; the posters/billboards, online, and ambient are all achieving substantially lower recognition.

The longer time lag between the poster/billboard campaign and the evaluation fieldwork may have contributed to some of this difference. This could have important implications for how long the effect the advertising could have, and in terms of whether the advertising should be continuously running or in relatively short bursts.

There has been only a small amount of multi-media exposure, which suggests some of the potential benefits of this have not been fully seen. However, the fact that some respondents have seen other campaign sources but not heard the radio advertising also reinforces the importance of using multiple channels.

7.2 Reaction to campaign

Overall, the reaction to the campaign has been slightly more positive than negative. The majority of campaign recognisers in the test area sample felt that the campaign was credible (59%). Slightly fewer, but still just less than half felt that it had stuck in their mind (45%) and that it had been threatening (44%). A key concern for HMRC was that the campaign would have a negative impact on those who are already compliant. There does not seem to be any evidence of this; for example, it has not resulted in many respondents worrying about their taxes.

The main messages for the campaign have come through clearly to respondents in the sampled test and control area (irrespective of whether they were campaign recognisers or non-recognisers); 'pay your tax' (41%) 'watching you' (24%), 'declare your income/sort your tax' (17%), 'don't cheat/evade tax' (16%) were all mentioned by test area respondents.

In some respects it appears that the campaign may have helped to negate some possible negative consequences occurring because of the tax avoidance media coverage. For example, Potential Rule Breakers' and Rule Breakers' perception that HMRC is better than before at catching people and that HMRC will catch those who

evade, has either held steady or even increased between the pre- and post-wave in the sampled test area, but it has decreased substantially in the sampled control area.

Self-reported action as a result of the campaign has been limited in the test area sample (7% of those who had seen/heard the campaign or 3% overall claimed to have done something). The campaign is primarily directed at non-compliant individuals so it would be expected that not all respondents would have taken action, and the research only measures self-reported behaviour (which may differ substantially from actual behaviour).

Reported awareness and usage of the SORTMYTAX website in the sampled test area was fairly low; only 11 per cent of the test area respondents said they were aware of it and two per cent had visited the site. Not surprisingly given its prominent role in the campaign, campaign recognisers were more likely than non-recognisers to be aware of the site (17% vs. 7%). However, even among campaign recognisers very few (3%) had actually visited the site.

7.3 Compliance Perceptions Survey (CPS) findings of Individuals'

The Compliance Perceptions Survey (CPS) questions monitored in the evaluation mainly showed little change in attitudes for individuals.

One of the campaign risks perceived by HMRC was that it could create a false social norm that tax evasion was more widespread than it is. There is no evidence that this has happened. At the pre-campaign stage, the control and test areas had similar attitudes towards how widespread evasion was (test, 77%; control, 76%). At the post-campaign stage, individuals in the control area were actually more likely than those in the test area to think that tax evasion was widespread (84% vs. 79%).

However, there is evidence that the increased media coverage of tax avoidance over the survey fieldwork period may have had a negative on individuals' perceptions on two key metrics.

- A minority of individuals were more likely to think that tax evasion was acceptable in both the test and control areas (overall, pre, 6%; post, 9%). This change is associated with a greater number of Rule Breakers who felt that it was acceptable to evade income tax (pre, 12%; post, 34%).
- Across both the control and test areas, a greater proportion of individuals thought that HMRC puts in too little effort into reducing tax evasion (overall, pre, 43%; post, 48%). This change was associated with a greater proportion of the Unaware and Willing and Able segments who thought HMRC put in too little effort.

Appendix A: Campaign Materials

Radio

There were two executions 'Footsteps' and 'Are you paying'. Half the sample in each of the test and control areas was played one, and the other half was played the other execution. The transcripts for these are shown below.

'FOOTSTEPS'

SFX: We hear footsteps

REVENUE & CUSTOMS IS CLOSING IN ON UNDECLARED INCOME.
IF YOU'VE DECLARED ALL YOUR INCOME YOU HAVE NOTHING TO WORRY
ABOUT. If YOU HAVEN'T, WE'RE LOOKING FOR YOU.

GO TO WWW.GOV.UK/SORTMYTAX.

'GETTING CLOSER'

ARE YOU PAYING TAX ON ALL YOUR INCOME?

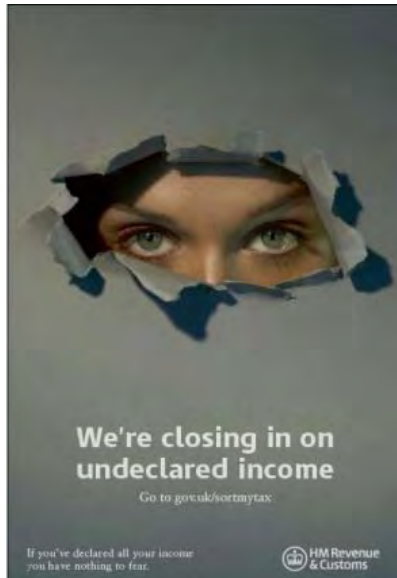
IF YOU'VE DECLARED ALL YOUR EARNINGS YOU HAVE NOTHING TO WORRY
ABOUT. If YOU HAVEN'T, WE'RE LOOKING FOR YOU.

REVENUE & CUSTOMS IS CLOSING IN ON UNDECLARED INCOME.

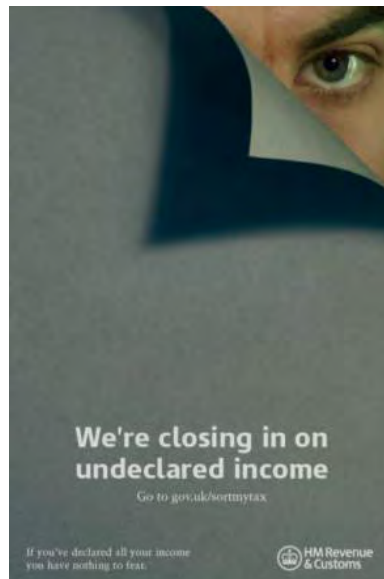
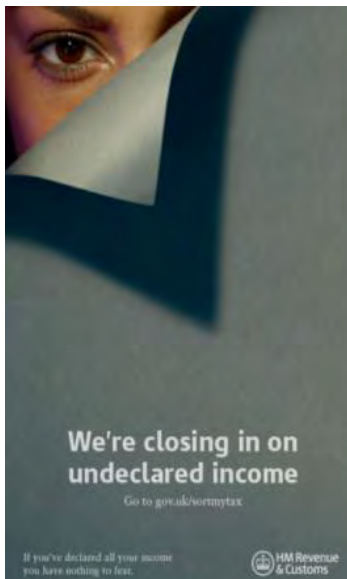
GO TO WWW.GOV.UK/SORTMYTAX.

Posters/billboards

There were six executions in the Evasion Publicity campaign. The three shown in the survey were:



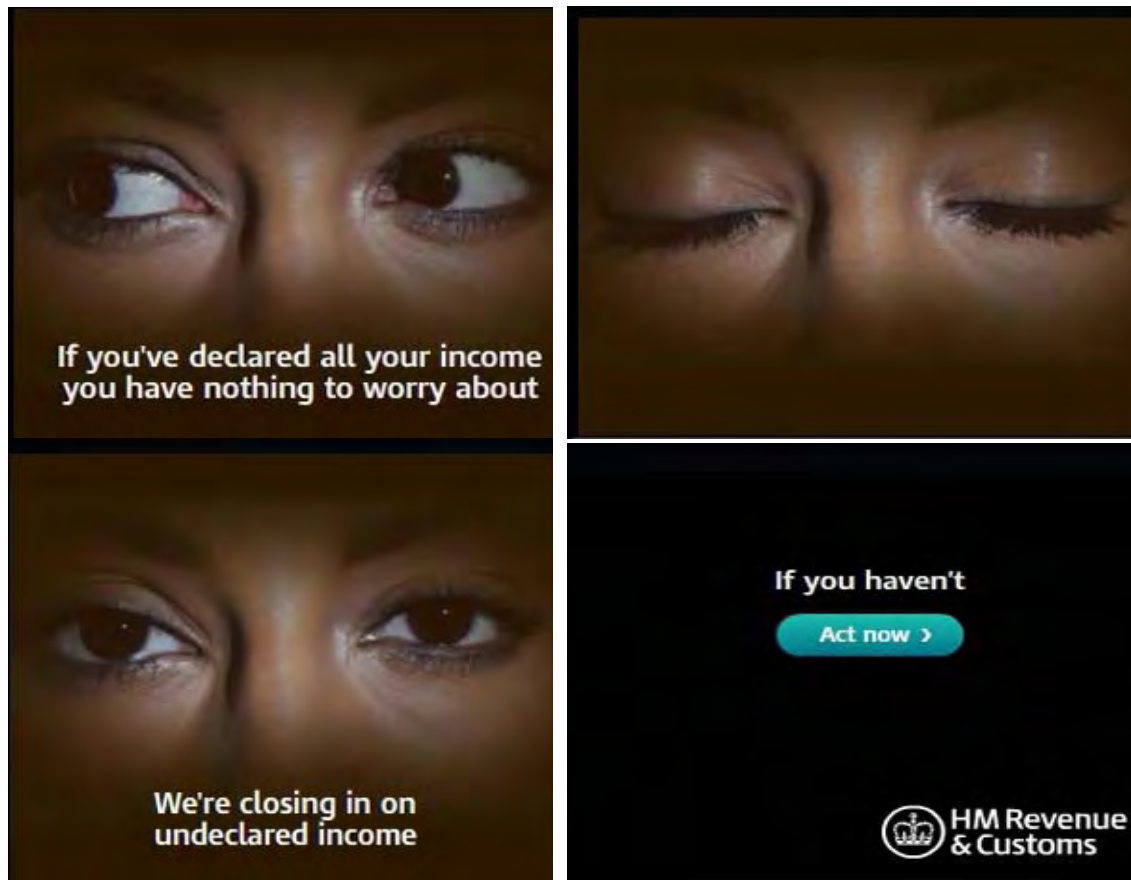
The other three executions were:



Additionally the campaign included Street Talk, which comprised posters on phone boxes, using the images shown above.

Online advertising

The online advertising was played in full, as shown below.



Appendix B: Questionnaires used

B.1 Evasion Publicity Campaign Tracking – 2012 Pre-Wave Questionnaire (TNS BMRB Omnibus Survey)

Moving on now to the next set of questions....

MAINSTAGE RESPONDENTS ONLY

Q1a Firstly, can I check: are you self-employed? SINGLE CODE ONLY.

Yes

No

(Refused – BUTTON)

ASK ALL

SHOW SCREEN

Q1b Did you submit a self assessment tax return, that is an income tax return, in the last year?

ONE ANSWER ONLY

DO NOT INVERT

Yes, I submitted a tax return myself

Yes, but an accountant/adviser/agent submitted it on my behalf

No, I did not submit a tax return but should have

No, I did not submit a tax return as I didn't need to

(Refused – BUTTON)

INSTRUCTIONS ADDED HERE FOR SELF COMPLETION – EXAMPLE BELOW

READ OUT:

I am now going to give you the computer for you to answer some questions yourself. Please tap the answer you want to give in each case. When you have finished the computer will lock away your answers and no one else will be able to see them, including me. Instructions about which keys to press will be shown on the computer screen. If you press the wrong key I can tell you how to change the answer. When you get to the end, please tell me and I will ask you some further questions.

INTERVIEWER: ONLY WHERE ABSOLUTELY NECESSARY, ASK RESPONDENT IF THEY WOULD LIKE YOU TO READ THE QUESTIONS OUT TO THEM. PLEASE CODE WHETHER SELF-COMPLETION IS ACCEPTED OR NOT.

Self-completion accepted and completed by respondent

Self-completion not accepted but administered by interviewer

HAND COMPUTER TO RESPONDENT.

Now it's over to you! As with the rest of the questionnaire, your answers will be treated in confidence and not identified with you personally. They will be added to all the other replies we receive from many people across the country to form a more general picture.

CRM 1 We are now going to show you some statements made by other people and for each one we would like you to tell us to what extent you agree or disagree with the statements using a scale from 1 to 9 where 1 is to disagree strongly and 9 is to agree strongly.

**RANDOMISE ORDER OF STATEMENTS. ONE SCREEN PER STATEMENT.
CODE 1-9, DK FOR EACH**

To what extent do you agree or disagree that...

The fear of getting caught stops you cheating on your taxes
HM Revenue & Customs is better at catching people than ever before
You believe that HM Revenue & Customs will capture those who don't pay all their taxes
HM Revenue & Customs wants people who have undeclared income to come forward before they are caught
You have the opportunity to not pay all of the taxes you owe
It is a priority to ensure your tax affairs are in order

FOR EACH SHOW SCALE AS HORIZONTAL WITH 1 ON LEFT AND 9 ON RIGHT AND DK AND PREFER NOT TO ANSWER DISCRETLY PLACED BELOW:

- 1 – Disagree strongly
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9 – Agree strongly
- Don't know
- Prefer not to answer

CRM 2 Thinking about the last 4 months, which of the following have you done?

RANDOMISE.

Visited the HM Revenue & Customs website to find out more about the taxes you should be paying
Made more effort to do your tax returns accurately and on time (**ONLY SHOW THIS ONE IF ANSWERED YES AT Q1B**)
Declared money you should pay tax on
Talked to a friend, colleague or adviser about worries you have about your taxes

FOR EACH:

- Yes
- No
- Don't know
- Not applicable

END OF SELF-COMPLETION

Please now hand the computer back to the interviewer

CAM 1 Have you seen or heard any advertising or publicity from HM Revenue & Customs AIMED AT PARTICULAR TRADE SECTORS OR OCCUPATIONS? And if so, at which trade sectors or occupations was it aimed?

DO NOT PROMPT. PROBE FULLY. MC

No/None

Tutors and coaches providing private lessons

Businesses with revenue above the VAT threshold who are not registered for VAT

Plumbers

Doctors and dentists

People or businesses using offshore banking

Electricians

Targeting the affluent

eMarketplace traders

Self assessment

Tax credits

Alcohol

Tobacco

Taskforces – not specified

Other (SPECIFY).

Don't know

CAM 2 Apart from advertising or publicity aimed at certain trades or occupations, have you seen or heard any advertising or publicity recently from HM Revenue & Customs about tax evasion or under-declaring your income? This includes advertising, coverage in the media, information you have received, or anything you have heard from your friends, for example.

SC

Yes

No

DK

IF YES AT CAM 2, ASK CAM 3-4

DO NOT SHOW SCREEN. CODE ALL THAT APPLY

CAM 3 Where can you remember seeing or hearing any advertising or publicity recently from HM Revenue & Customs about tax evasion or under-declaring your income? PROBE: Where else?

MULTI-CODE

IF RESPONDENT SAYS TV, ASK WHETHER PROGRAMME OR ADVERTISING, ETC FOR RADIO AND SO ON. IF RESPONDENT SAYS ADVERTISING, PROBE FOR WHERE SEEN

Tax agent/Accountant

Trade press/rep bodies

TV – programme

TV – advert

Radio – programme

Radio – advert

Magazine or Newspaper – article

Magazine or newspaper – advert

Leaflet

Letter from HM Revenue & Customs

Mobile phone text message from HM Revenue & Customs

HM Revenue & Customs Website

Other website (SPECIFY)

Advertising on the internet

Posters/billboards

Advertising on telephone boxes

Advertising on cash machine screens

Beer mats in pubs

People talking about it

OTHER (SPECIFY)

Don't know

CAM 4 Please can you describe in detail what you remember about the advertising or publicity from HM Revenue & Customs? What else?

PROBE FOR DETAIL OTHER THAN THE SOURCE

BOOSTER RESPONDENTS ONLY

Q1a And finally in this section can I check: are you self-employed?

SINGLE CODE ONLY.

Yes

No

(Refused – BUTTON)

**B.2 Evasion Publicity Campaign Tracking – 2013 Post-Wave Questionnaire
(TNS BMRB Omnibus Survey)**

Moving on now to the next set of questions....

MAINSTAGE RESPONDENTS ONLY

Q1a Firstly, can I check: are you self-employed? SINGLE CODE ONLY.

Yes

No

(Refused – BUTTON)

ASK ALL

SHOW SCREEN

**Q1b Did you submit a self assessment tax return, that is an income tax return,
in the last year?**

ONE ANSWER ONLY

DO NOT INVERT

Yes, I submitted a tax return myself

Yes, but an accountant/adviser/agent submitted it on my behalf

No, I did not submit a tax return but should have

No, I did not submit a tax return as I didn't need to

(Refused – BUTTON)

INSTRUCTIONS ADDED HERE FOR SELF COMPLETION – EXAMPLE BELOW

READ OUT:

I am now going to give you the computer for you to answer some questions yourself. Please tap the answer you want to give in each case. When you have finished the computer will lock away your answers and no one else will be able to see them, including me. Instructions about which keys to press will be shown on the computer screen. If you press the wrong key I can tell you how to change the answer. When you get to the end, please tell me and I will ask you some further questions.

INTERVIEWER: ONLY WHERE ABSOLUTELY NECESSARY, ASK RESPONDENT IF THEY WOULD LIKE YOU TO READ THE QUESTIONS OUT TO THEM. PLEASE CODE WHETHER SELF-COMPLETION IS ACCEPTED OR NOT.

Self-completion accepted and completed by respondent

Self-completion not accepted but administered by interviewer

HAND COMPUTER TO RESPONDENT.

Now it's over to you! As with the rest of the questionnaire, your answers will be treated in confidence and not identified with you personally. They will be added to all the other replies we receive from many people across the country to form a more general picture.

Now press the "OK" button to move on to the first question

CRM 1 We are now going to show you some statements made by other people and for each one we would like you to tell us to what extent you agree or disagree with the statements using a scale from 1 to 9 where 1 is to disagree strongly and 9 is to agree strongly.

**RANDOMISE ORDER OF STATEMENTS. ONE SCREEN PER STATEMENT.
CODE 1-9, DK FOR EACH**

To what extent do you agree or disagree that...

The fear of getting caught stops you cheating on your taxes
HM Revenue & Customs is better at catching people than ever before
You believe that HM Revenue & Customs will capture those who don't pay all their taxes
HM Revenue & Customs wants people who have undeclared income to come forward before they are caught
It is a priority to ensure your tax affairs are in order

FOR EACH SHOW SCALE AS HORIZONTAL WITH 1 ON LEFT AND 9 ON RIGHT AND DK AND PREFER NOT TO ANSWER DISCREETLY PLACED BELOW:

- 1 – Disagree strongly
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9 – Agree strongly
- Don't know
- Prefer not to answer

CRM 2 Thinking about the last 4 months, which of the following have you done?

RANDOMISE.

Visited the HM Revenue & Customs website to find out more about the taxes you should be paying
Made more effort to do your tax returns accurately and on time **(ONLY SHOW THIS ONE IF ANSWERED YES AT Q1B)**
Talked to a friend, colleague or adviser about worries you have about your taxes

FOR EACH:

- Yes
- No
- Don't know
- Not applicable

END OF SELF-COMPLETION

Please now hand the computer back to the interviewer

CAM 1 Have you seen or heard any advertising or publicity from HM Revenue & Customs, also known as HMRC, AIMED AT PARTICULAR TRADE SECTORS OR OCCUPATIONS? And if so, at which trade sectors or occupations was it aimed?

DO NOT PROMPT. PROBE FULLY. MC

No/None

Tutors and coaches providing private lessons

Businesses with revenue above the VAT threshold who are not registered for VAT

Plumbers

Doctors and dentists

People or businesses using offshore banking

Electricians

Targeting the affluent

eMarketplace traders

Self assessment

Tax credits

Alcohol

Tobacco

Taskforces – not specified

Other (SPECIFY).

Don't know

IF ANY CODED AT CAM1 INSERT TEXT' 'Apart from that aimed at certain trades or occupations, have you...

ALL OTHERS, ASK: Have you...'

CAM 2 ... seen or heard any advertising or publicity recently from HMRC about tax evasion or under-declaring your income? This includes advertising, coverage in the media, information you have received, or anything you have heard from your friends, for example.

SC

Yes

No

DK

IF YES AT CAM 2, ASK CAM 3-4

DO NOT SHOW SCREEN. CODE ALL THAT APPLY

CAM 3 Where can you remember seeing or hearing any advertising or publicity recently from HMRC about tax evasion or under-declaring your income?

PROBE: Where else?

MULTI-CODE

IF RESPONDENT SAYS TV, ASK WHETHER PROGRAMME OR ADVERTISING, ETC FOR RADIO AND SO ON. IF RESPONDENT SAYS ADVERTISING, PROBE

- Tax agent/Accountant
- Trade press/rep bodies
- TV – programme
- TV – advert
- The Chancellor of the Exchequers Autumn Statement
- Radio – programme

- Radio – advert
- Magazine or newspaper – article
- Magazine or newspaper – advert
- Leaflet
- Letter from HMRC
- Mobile phone text message from HMRC
- HMRC Website
- Other website (SPECIFY)
- Advertising on the internet
- Posters/billboards
- Beer mats in pubs
- Cash machine screens
- Telephone boxes
- Advertising on trains
- Advertising on vans
- People talking about it
- OTHER (SPECIFY)
- Don't Know

CAM 4 Please can you describe in detail what you remember about the advertising or publicity from HMRC? What else?

PROBE FOR DETAIL OTHER THAN THE SOURCE

ALL NEW QUESTIONS FROM HERE

ASK ALL

I am now going to play you a radio ad

PLAY RADIO AD

(HALF OF SAMPLE (RANDOMLY SELECTED) TO HEAR ONE AD; OTHER HALF TO HEAR OTHER AD – NEED TO RECORD WHICH ONE PLAYED)

CAM5 Have you heard this or a similar ad to this one on the radio recently?

SC

Yes

No

DK

INSERT JPGS

SHOW POSTER IMAGES

CAM7 Which of these, if any, have you seen on posters or billboards recently?

Yes – seen A

Yes – seen B

Yes – Seen C

Not seen any of these but seen similar

Yes – seen but not sure which

No – not seen any

(Don't know)

MC FOR A, B AND C BUT SC ONLY FOR OTHER CODES

INSERT MPG FOR ONLINE AD

PLAY ONLINE ADVERT

CAM 8 Have you seen this advert online recently?

Yes

No

(DK)

ASK ALL.

SHOW SCREEN

CAM11 Can I just check, have you seen these images on any of the following recently? PROBE: Anywhere else?

CODE ALL THAT APPLY

ROTATE LIST BUT FIX LAST 3 CODES AT BOTTOM

On beer mats

On phone boxes

On cash point screens

On posters on trains

On vans

Somewhere else (please specify)

(None/not seen any – DO NOT READ OUT)

(Don't know – DO NOT READ OUT)

CAM13 Thinking about all the advertising you have just seen and heard, what do you think was the main message of the advertising? OPEN ENDED

PROBE FULLY

SHOW SCREEN

CAM19 And again, thinking about all the adverts you have just seen and heard, please indicate how much you agree or disagree with the following statements using a scale from 1 to 9 where 1 is to disagree strongly and 9 is to agree strongly.

READ OUT: To what extent do you agree or disagree that...

READ OUT STATEMENTS.

RANDOMISE ORDER

The advertising was threatening

The advertising was credible

The advertising made you worry about your taxes

The advertising has improved your opinion of HMRC's work to tackle tax evasion

The advertising stuck in your mind

1 – Disagree strongly

2

3

4

5

6

7

8

9 – Agree strongly

Don't know

SCALE TO BE DISPLAYED AS FOR OTHER 1-9 SCALE QUESTIONS

DO NOT SHOW SCREEN FOR NEXT QUESTION

IF SEEN ANY ADVERTISING AT CAM 5, 7, 8 OR 11 ASK

CAM20 As a result of seeing or hearing any of this tax evasion advertising, what, if anything, have you done?

PROBE: Anything else?

DO NOT PROMPT

Visited SORTMYTAX/the webpage: SORTMYTAX

Visited the HMRC website to find out more about the taxes I should be paying

Visited other websites concerned with taxes

Paid tax on income that I previously wouldn't have declared

Made more effort to do my tax return accurately

Made more effort to do my tax return on time

Spoken with friends/family/relations/about your own tax/tax returns

Spoken with friends/family/relations about their tax/tax returns

Looked at/considered my tax

Looked at/considered my tax return/tax form

Sought advice on tax/tax affairs

Something else

Didn't know what to do

Done nothing/nothing done

(Don't know)

IF NOT MENTIONED SORTMYTAX AT CAM20 ASK

CAM21a There is a Government webpage, SORTMYTAX, to inform and help people with their taxes. Have you heard of this before?

- Yes
- No
- (Don't know)

IF YES AT CAM21a ASK CAM21b

CAM21b Have you been to the webpage, SORTMYTAX?

- Yes
- No
- (Don't know)

BOOSTER RESPONDENTS ONLY

Q1a And finally in this section can I check: are you self-employed?

SINGLE CODE ONLY.

Yes

No

(Refused – BUTTON)

B.3 Compliance Perceptions Survey – Selected Questions for Evasion Publicity Evaluation

ASK IF: All

Intro

The next set of questions are about tax compliance. The questions are being asked on behalf of HM Revenue and Customs.

I would like to remind you that all of your responses will be treated as confidential and not attributed to you.

- (1) Press 1 to continue

ASK IF: All

MBQ_G

Please tell me whether you think the following statement is true or false:

HM Revenue and Customs collect National Insurance contributions?

- (1) True
- (2) False
- (3) Don't Know
- (4) Refusal

ASK IF: All

MBQ_H

(Please tell me whether you think the following statement is true or false:)

HM Revenue and Customs collect Income Tax?

- (1) True
- (2) False
- (3) Don't Know
- (4) Refusal

ASK IF: All

MBQ_I

(Please tell me whether you think the following statement is true or false:)

HM Revenue and Customs pay out tax credit?

- (1) True
- (2) False
- (3) Don't Know
- (4) Refusal

ASK IF: All

MBQ_8

NBQ1

As you may know, HM Revenue and Customs (formed by the merger of the Inland Revenue and HM Customs and Excise) is the government agency that is responsible for collecting taxes. Please tell me whether you agree or disagree with the following statement:

Revenue and Customs treats me fairly in my dealings with them.

- (1) Strongly agree
- (2) Agree
- (3) Neither agree nor disagree
- (4) Disagree
- (5) Strongly disagree
- (6) Don't know (Spontaneous only)

ASK IF: All

MBQ_9

Can I check, did you submit a self assessment tax return (an income tax return) in the last year?

Please prompt.

- (1) Yes, I submitted a tax return myself
- (2) Yes, but an accountant/adviser/agent submitted it on my behalf
- (3) No, I did not submit a tax return, but I should have
- (4) No, I did not submit a tax return as I didn't need to

ASK IF: All

Intro1

The next questions are about income tax evasion. By income tax evasion, we mean deliberately not declaring all the income that should be declared for tax purposes. For example, if someone works cash-in-hand and does not declare this money for tax purposes.

- (1) Press 1 to continue

ASK IF: All

MBQ_21

In your view, how widespread do you think income tax evasion is...

Running prompt

- (1) very widespread,
- (2) fairly widespread,
- (3) not very widespread,
- (4) not widespread at all?
- (5) Don't know (Spontaneous only)
- (6) Refused (Spontaneous only)

ASK IF: All

MBQ_N1

In your view, do you think HM Revenue and Customs is currently putting too much, too little or about the right amount of effort into reducing income tax evasion?

- (1) Too much
- (2) Too little
- (3) About the right amount
- (4) Don't know (Spontaneous only)

ASK IF: All

MBQ_13

NBQ2

How likely would you say it is for people who regularly evade paying income tax to get caught?

- (1) Very likely
- (2) Quite likely
- (3) Not likely
- (4) Not at all likely
- (5) Don't know (Spontaneous only)

ASK IF: All

MBQ_14

NBQ2

Suppose you regularly did some cash-in-hand work and did not declare this money for tax purposes. How likely do you think it is that HM Revenue and Customs would find out about this?

- (1) Very likely
- (2) Quite likely
- (3) Not likely
- (4) Not at all likely
- (5) Don't know (Spontaneous only)

ASK IF: All

MBQ_N2

NBQ3

Please tell me to what extent you agree or disagree with the following statement.

A lot of people I know think it's okay not to pay tax on cash earnings

- (1) Strongly agree
- (2) Agree
- (3) Neither agree nor disagree
- (4) Disagree
- (5) Strongly disagree
- (6) Don't know (Spontaneous only)

ASK IF: All

MBQ_N3

NBQ3

(Please tell me to what extent you agree or disagree with the following statement.)

I think it's okay being paid in cash for a job and then not declaring all of it on your tax return

- (1) Strongly agree
- (2) Agree
- (3) Neither agree nor disagree
- (4) Disagree
- (5) Strongly disagree
- (6) Don't know (Spontaneous only)

ASK IF: All

MBQ_19

NBQ5

Please tell me which of the four statements comes closest to your own views about income tax evasion?

Please record respondent's own views rather than what they think society believes.

- (1) It is always acceptable
- (2) It is mostly acceptable (but depends on circumstances)
- (3) It is mostly unacceptable (but depends on circumstances)
- (4) It is always unacceptable
- (5) None of these (spontaneous only)
- (6) Don't Know (spontaneous only)

ASK IF: All

MBQ_20

And can you tell me the main reason why you wouldn't regularly evade income tax?

Do not read out but prompt for one main reason if necessary.
If they say 'because it's wrong' probe for clarity: In what way is it wrong?

- (1) Because it's illegal
- (2) Because of the penalties/consequences I could face
- (3) Because it is unfair to other taxpayers
- (4) Because it is immoral
- (5) The probability/likelihood of being caught
- (6) Because I am honest
- (7) Because I do not have an opportunity to/cannot evade tax
- (8) I cannot because I am PAYE or tax is taken at source
- (9) There is no reason why I wouldn't regularly evade tax
- (10) Other (Please specify)
- (11) Don't know

ASK IF: All

AND: MBQ_20 = other

MBQ_Spec1

Please specify other reason(s) why you wouldn't regularly evade income tax

ASK IF: All

MBQ_E

Thinking about the last 12 months, have you:

Not declared small amounts that you should probably have paid tax on?

- (1) Yes
- (2) No
- (3) Don't Know
- (4) Refusal

ASK IF: All

MBQ_F

Thinking about the last 12 months, have you:

Worked cash in hand?

- (1) Yes
- (2) No
- (3) Don't Know
- (4) Refusal

ASK IF: All

Intro2

I'm now going to read out some statements based on people's thoughts about taxes and then I'd like you to tell me how much you agree with them using a scale from 1 to 9, where 1 means you completely disagree and 9 means you completely agree.

- (1) Press 1 to continue

ASK IF: All

MBQ_A

NBQ6

(Using a scale from 1 to 9, where 1 means you completely disagree and 9 means you completely agree, how much do you agree with the following statement...)

It's OK to cheat on taxes.

1..9

ASK IF: All

MBQ_B

NBQ6

(Using a scale from 1 to 9, where 1 means you completely disagree and 9 means you completely agree, how much do you agree with the following statement...)

I often need help understanding official forms.

1..9

ASK IF: All

MBQ_C

NBQ6

(Using a scale from 1 to 9, where 1 means you completely disagree and 9 means you completely agree, how much do you agree with the following statement...)

I am very confident in dealing with my finances.

1..9

ASK IF: All

MBQ_D

NBQ6

(Using a scale from 1 to 9, where 1 means you completely disagree and 9 means you completely agree, how much do you agree with the following statement...)

I am confident using a computer.

1..9