



HM Revenue  
& Customs

*Research report*

# Self Assessment Tracking

Pre and post evaluation of the Self Assessment  
campaign 2013-14

Corporate Communications - Marketing  
July 2014

Marketing Team

---

**Waves 12 and 13*****About Marketing***

The Marketing team plans and delivers integrated campaigns and products to enhance awareness of HM Revenue & Customs (HMRC) products and services, to influence our customers' behaviours and help deliver HMRC strategic objectives.

***Contents***

Research requirement (background to the project)	3
When the research took place	4
Who did the work (research agency)	4
Method, Data and Tools used, Sample	4
Main Findings	5

© Crown Copyright 2014 - Published by Her Majesty's Revenue and Customs.

Disclaimer: The views in this report are the authors' own and do not necessarily reflect those of HM Revenue & Customs.

---

## Waves 12 and 13

### *Research requirement (background to the project)*

Self Assessment involves completing an online or paper tax return once a year. Those who are required to complete a Self Assessment form submit details about income and capital gains (profits on the sale of certain assets), and/or claim tax allowances or reliefs. Those who submit returns *on paper* receive the Self Assessment tax return form by the end of April and are required to file their return by the paper deadline of 31<sup>st</sup> October. Those who submit returns *online* receive a 'Notice to File' and are required to file their return and pay any tax owed by the online deadline of 31<sup>st</sup> January. Penalties and interest charges are incurred for late returns and/or payment.

HMRC has been running the Self Assessment marketing campaign since 2002. The campaign's aim is to encourage people to file their returns and pay any money due by the deadlines, and reinforce the 31<sup>st</sup> January online deadline message and the penalties that will be incurred if actions are not taken in time.

Between 2008 and 2012 the campaign featured Moira Stuart, but in 2012 the campaign was refreshed and new creative was devised for the 2012/2013 campaign. This suggested that people would feel less stressed and under pressure once they had completed their return and paid monies due. Ads used the strapline 'I did my tax return early and found inner peace'. This creative was used for the 2013/2014 campaign, which ran from 26<sup>th</sup> December 2013 to 9<sup>th</sup> February 2014. The campaign employed national radio, national press, outdoor, (including outdoor digital ads) and internet advertising.

Two waves of research were conducted to evaluate the latest campaign burst: a pre-wave (Wave 12), with fieldwork conducted in November – December 2013, which acted as a baseline before the new campaign broke; and a post-wave (Wave 13), in February-March 2014, after the campaign had finished.



In order to assess the performance of the latest campaign comparisons are made between the pre- and post-burst waves and with previous waves to enable comparisons with previous campaigns. It should be noted when making comparisons with previous waves that the Moira Stuart campaign included TV advertisements as part of the overall media schedule prior to the 2010-2011 campaign. This gave the Moira Stuart campaign a much higher media weight at the start of this campaign compared with the "Inner Peace" campaign (TV advertisements are not in the schedule).

---

## Waves 12 and 13

### *When the research took place*

Interviewing for this study took place in November – December 2013 (Wave 12) and February-March 2014 (Wave 13).

### *Who did the work (research agency)*

The research was carried out by:

GfK NOP Social Research  
Ludgate House  
245 Blackfriars Road  
London SE1 9UL

### *Method, Data and Tools used, Sample*

Interviewing was conducted in-home by face-to-face interviewers using Computer Assisted Personal Interviewing (CAPI) technology. The sample covered Great Britain and was drawn using random location sampling, as in previous waves of research.

Quotas were set to provide coverage of three main groups who typically complete Self Assessment tax returns: sole traders, micro businesses with 1-5 employees and high earners/individuals. The sample was unrepresented (i.e. all completed and submitted their Self Assessment tax returns themselves).

At wave 12, 326 respondents were interviewed in total, of which:

- 165 were sole traders and 57 were micro businesses: the two groups together are described in this report as small businesses
- 104 were high earners

At wave 13, 304 respondents were interviewed in total, of which:

- 153 were sole traders and 50 were micro businesses: the two groups together are described in this report as small businesses
- 101 were high earners

As at previous waves, weighting was applied to re-balance the sample. The weights used were consistent with previous years:

- 66.7% small businesses, and within this 80% were sole traders and 20% micro-businesses
- 33.3% high earners

---

## Waves 12 and 13

Differences in response between groups, or from wave to wave, have been significance tested using two-tailed tests at the 95% level of significance. Significant differences are noted in the commentary.

### *Main Findings*

The main findings from the research are detailed below:

#### **Campaign Reach**

The 2013/14 campaign built upon the new creative that was introduced for the 2012/13 campaign. The new campaign did not build on the strong heritage of the previous Moira Stuart campaign, which had fairly high residual levels of awareness and recognition. In addition, levels of awareness and recognition of the Moira Stuart campaign had been declining over recent years: reflecting declining campaign spend and the removal of TV from the media mix in 2009/10.

At the pre-wave (W12), levels of spontaneous awareness of advertising about dealing with taxes were at the low level first seen in W10 (22% of Small Businesses and 25% of High Earners). Although there was an increase in levels of awareness amongst both groups at W13, this increase was not significant (Small Businesses 24% W12 rising to 31% W13 and High Earners 28% W12 rising to 41% W13). Levels of awareness amongst both groups were at similar levels to the previous post-wave (W11).

Total awareness increased significantly amongst Small Businesses since W11 (66% W11 rising to 77% W13) but amongst High Earners levels of awareness remained stable (74% W11 and 73% W13). Around three quarters of both groups were aware of advertising about dealing with taxes, after considering a list of potential sources. Positively, the proportion of Small Businesses who were aware of advertising about tax has increased since the previous post-wave (66% W11 rising to 77% W13). The main sources of awareness for both groups were, however, not linked with the campaign: amongst both groups TV ads and TV programmes were most commonly mentioned as sources of awareness; although amongst High Earners the proportion mentioning TV programmes has fallen from a quarter (24% W11) to a tenth (9% W13). Recognition of posters amongst High Earners has however increased since Wave 11 (2% W11 rising to 19% W13) and is now back at a similar level to that seen with the Moira Stuart Campaign.

Reflecting the lower spend levels (when compared with spend on previous Moira campaigns), it is also notable that total proven recall has remained at the lower level last seen at Wave 11. In 2012, more than six in ten of High Earners and Small Businesses who were aware of publicity about dealing with taxes described some element of the Moira Stuart campaign, but in 2014, two fifths (42%) of those aware described any element of the 'Inner Peace' campaign.

---

### Waves 12 and 13

All respondents were shown and played examples of campaign materials, including the following:

- Three radio ads
- Six press ads (including the strip)
- Three outdoor ads (posters – static)
- Three digital outdoor poster ads: the digital advertising was animated and interactive, so respondents were shown short films of the digital poster ads and asked if they had seen any of them or similar ads recently.

Around two thirds of Higher Earners (65%) and a similar proportion of Small Businesses (62%) said that they recognised at least one of the campaign ads. Levels of recognition have increased from the low level seen at W11 when the new “Inner Peace” campaign was introduced. Levels of recognition are now back at a similar level to W9, which was the last wave of the Moira Stuart campaign: after the last burst of that campaign, 68% of Small Businesses and 67% of High Earners recognised at least one ad.

Recognition of the radio ads was still lower for the ‘Inner Peace’ campaign than for the previous Moira Stuart campaigns. Around a third of respondents recognised at least one radio ad (35% Small Businesses, 37% High Earners), compared with half or more who recognised a radio ad at the end of the last burst of the Moira Stuart campaign (54% Small Businesses and 62% of High Earners). This may again reflect the fact that the creative is new. However, when compared with the previous post-wave (W11) where the concept of “Inner Peace” was introduced, amongst High Earners there has been a significant increase in level of recognition (22% W11 rising to 37% W13). This may suggest that amongst High Earners, at least, the revised “Inner Peace” radio ads are beginning to resonate.

Recognition of press ads was similar to previous campaigns (35% Small Businesses and 38% High Earners at W13), which is not surprising given the similar levels of spend. It was also positive to see that the decline first noted amongst both groups in relation to recognition of outdoor advertising at the previous post-wave (W11) had been reversed somewhat, (High Earners 19% W11, 44% W13 and Small Businesses 20% W11, 38% W13). It should be noted that at Wave 13 digital outdoor display posters were included in the overall recognition totals for outdoors.

### Campaign Messaging & Impressions

The ‘Inner Peace’ campaign worked well at conveying messages about ‘if you file on time you will feel a sense of relief’ with a third or more amongst both groups saying that the ads had told them this.

Messages relating to penalties have remained largely unchanged amongst Small Businesses; however amongst High Earners take-out of messages relating to a £100 penalty if you send your Tax Return in late, penalties being charged for late filing even if

---

### Waves 12 and 13

you don't owe tax and the importance of paying tax by the 31<sup>st</sup> January have declined. It appears that overall, High Earners are taking fewer messages out of the campaign but this may be associated with the increase in the proportion of High Earners who said that they had completed their tax return prior to them becoming aware of the campaign.

The 'Inner Peace' campaign conveys messages around the deadline and penalties less well than the previous Moira Stuart campaign but the 'Inner Peace' campaign was more likely to give a better impression of Self-Assessment than the Moira Stuart campaign. A fifth (21%) of both groups said that the campaign gave a much better impression of Self Assessment, compared with around one in ten at W9 (14% Small Businesses, 8% High Earners) saying this about the Moira Stuart campaign.

It should be noted that the "Inner Peace" campaign did not focus so forcefully on deadlines and penalties as qualitative work conducted by HMRC revealed that amongst the target groups the 31<sup>st</sup> January deadline and the £100 penalty message was well known. In fact, it was felt that it was counter-productive to push these messages and instead it would be more beneficial to focus more on the 'inner peace' message with the deadline and penalty messages having lower impetus. This change has helped the Self-Assessment gain a better impression compared to the Moira Stuart campaign.

### Impact of the advertising

Despite lower levels of recall of the 31<sup>st</sup> January deadline coming through from the campaign, it was notable that there were no associated declines in levels of awareness of the actual 31<sup>st</sup> January online filing deadline. In fact amongst High Earners levels of awareness of the deadline increased significantly (67% W11 rising to 81% W13). Levels of awareness amongst Small Businesses remained stable (74% W11, 75% W13).

After a decline in awareness of the 31<sup>st</sup> October paper filing deadline in 2012, levels of awareness have increased in 2014, particularly amongst High Earners (34% W11 rising to 63% W13). Around a half (47%) of Small Businesses were aware of the paper deadline in 2014. However, it should be noted that the 31<sup>st</sup> October paper filing deadline was not mentioned in the advertising.

In addition, while the results indicate lower levels of communication about the penalties coming through from the campaign, levels of awareness of penalties for late filing and payment of Self Assessment have actually increased over time. In 2013 over seven in ten of both groups were aware of the penalties (70% of Small Businesses, 76% High Earners), up from around half of both groups in W9 (51% Small Businesses, 45% High Earners).

Awareness of other aspects of the penalties has declined slightly, but not significantly.

---

**Waves 12 and 13**

Whilst we can't isolate the effectiveness of the marketing campaign, the 2013/14 Self Assessment campaign achieved a record breaking number of submissions by the 31 January – 93.4%.

**Perceptions of online filing**

Around two thirds of both groups agreed that, the obvious place to do tax is online, this proportion has remained largely unchanged since 2009.

As at previous waves, those who had previously filed online were more likely to agree that, the obvious place to file is online, (86% filers, 36% non-filers 2014).

In addition, those who had previously filed online were more likely than non-filers to say that they were likely to file online again in the future. In 2014, 96% of those who had ever filed online said they were likely to do so again, compared with 44% of non-filers. Overall, around seven in ten of both groups said they were likely to do Self Assessment online in the future.

Those who had previously filed online continued to be positive about the experience with seven in ten or more agreeing that doing the tax return online made it easier to understand what was required (75% Small Businesses, 70% High Earners) and four fifths agreeing that doing it online made the tax return easier to complete (82% Small Businesses, 81% High Earners).

**Perceptions of HMRC**

Perceptions of HMRC and tax have remained largely unchanged over time. However, there has been a decline in the proportion of Small Businesses who agreed that, HMRC is here to help; this decline reverses the slight upward trend observed at the last post-wave (75% W11 declining to 63% W13).