



HM Revenue
& Customs

Evasion Publicity Campaign

**Post-Campaign Tracking 2013/2014:
Report on findings among Individuals**

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HM Revenue and Customs Research Report 347

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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 2013 report can be found at: http://www.hmrc.gov.uk/research/report278.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>
<p>Verified advertising recall</p>	<p>This is where respondents indicate whether they had seen any advertising or publicity on tax evasion and after then being shown examples of the actual campaign material used, they confirmed this was the campaign they were referring to.</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. 193².

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. The sample profiles have been checked by demographic segment and have been found to be similar with and without the booster.

Particular caution should be exercised if comparing results between different subgroups (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 Enterprises³ due to the non-probability sample design used.

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 Available at: <https://www.gov.uk/government/publications/individuals-segmentation-enhancement>

³ Available at: <https://www.gov.uk/government/publications/evasion-publicity-post-campaign-tracking-2014-small-and-medium-enterprises>

Executive Summary

1. Introduction

There are a number of strands to HMRC's strategy to tackle tax evasion and avoidance. To complement HMRC Campaigns and Taskforces⁴ that have run over the last few years, an Evasion Publicity campaign was launched by HMRC in November 2012, The campaign was then repeated in September 2013 and February/ March 2014. The aims of this campaign are to help reduce tax evasion, reassure the compliant that HMRC is acting against the non-compliant and ultimately increase voluntary compliance among the non-compliant.

The 2013/ 2014 campaign continued to target 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. There have been several bursts of activity since the launch in November 2012: the most recent activity ended in February 2014. The latest campaign media channels included radio, outdoor posters / billboards / phone kiosks and a variety of ambient media (ATMs, washroom mirrors, and train cards)⁵. A webpage, gov.uk/sortmytax, was also set up when the campaign launched to provide further information and reassurance for the compliant, and an option for voluntary disclosure for the non-compliant.

Survey 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 (SMEs)³, and survey research will continue to be used to optimise and improve the campaign over time. This report focuses on the 2013/2014 Individuals research.

⁴ For further details, including HMRC's strategy, see: <https://www.gov.uk/government/policies/reducing-tax-evasion-and-avoidance>

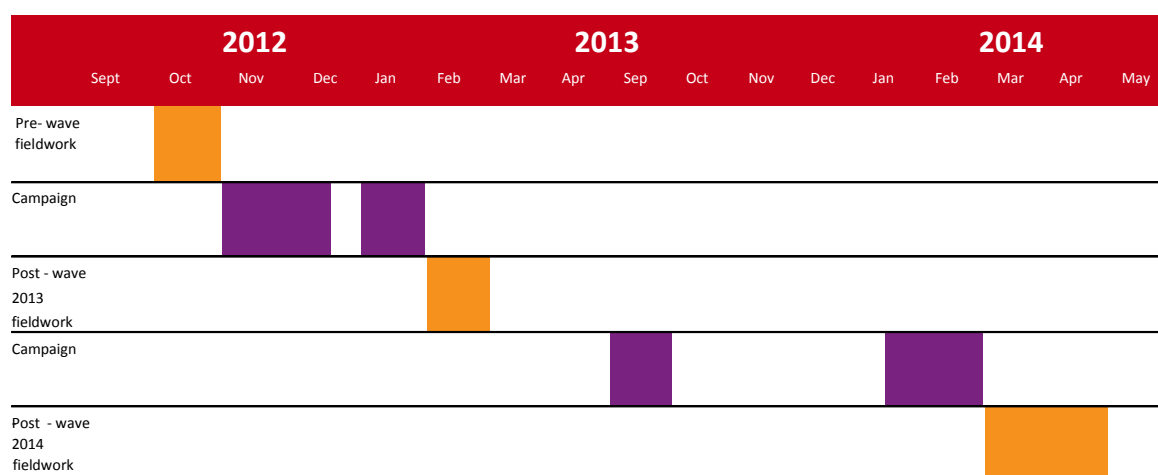
⁵ The main changes in the advertising channels used for 2013/14 were to introduce advertising in washrooms and discontinue ad vans and beer mats.

2. Methodology

HMRC commissioned TNS BMRB to collect 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.

Figure E.1 illustrates the survey fieldwork and campaign timeline. 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. After the campaign burst in September 2013 and February-March 2014, a third wave of research was conducted. This took place in February–April 2014. In all cases, the data collected included a boost sample of specific HMRC segments (Rule Breakers and Potential Rule Breakers).

Figure E.1: Timeline for fieldwork and activity dates for Evasion Publicity Campaign



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 (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.

In addition the Evasion Publicity evaluation made use of the Compliance Perceptions Survey (CPS) in September 2012, February 2013 and March 2014. Full details and analysis are given in Chapter Six.

3. Campaign awareness and recognition

- In 2014 around one in five (19%) of the test area sample mentioned they were aware of **any advertising or publicity on tax evasion**. Verified recall of the campaign was at 11 per cent in the test area.
- Prompted recognition of the campaign in the test area sample was slightly higher than last year (2013: 44%; 2014: 48%)
- There continues to be evidence of campaign contamination outside of the test area, with three per cent verified recall and 33 per cent prompted awareness in the control area sample
- Overall recognition in the test area sample continues to be led by radio advertising (38%), with lower awareness of outdoor poster/billboards (19%), and ambient sources (9%).
- Multi-media benefits may not be being fully realised as just 14 per cent of respondents in the test area reported viewing advertising through more than one medium. However, the multimedia approach extended overall campaign recognition to just under half of respondents in the test area when compared with radio advertising alone (48% compared to 38%).

4. Reactions to campaign

While the advertising was designed to be threatening and memorable to Rule Breakers and Potential Rule Breakers, it was not intended to make compliant taxpayers worry. With this in mind:

- Reaction to the campaign itself has been slightly more positive than negative. For 2014 this continues to be particularly the case for campaign recognisers in the test area sample with:
 - Nearly two thirds of recognisers feeling it was credible (64%)
 - Over four in ten recognisers feeling that the advertising has stuck in their mind (45%) and that it was threatening (41%).
- The main campaign messages have continued to come through and at similar levels to 2013. There is clear evidence after prompting respondents with campaign material from their mentions of 'pay your tax' (41%), 'watching you' (26%), 'declare your income/sort your tax' (15%), and 'don't cheat/evade tax' (12%).
- In 2014, there has been a drop in the proportion of people who said that the advertising made them worry about their taxes (six per cent in the test area and five per cent in the control)
- Self-reported action taken as a result continues to be very limited (5% of test area respondents who had seen/heard the campaign claimed to have taken action⁶).⁷.

⁶ See figure 4.8, Chapter four for further details

⁷ The 2014 SME research found low levels of action as well, with 6% in the test area and 3% in the control area claiming to have taken any.

- Awareness and usage of the SORTMYTAX webpage remained low. Around one in ten respondents (13 per cent in test and 9 per cent in control areas) had heard of it and only two per cent claimed to have visited the site. However, the campaign appeared to be driving up awareness of the site with 21 per cent of campaign recognisers reporting awareness compared with six per cent of non-recognisers in the test region.

5. Attitudes to compliance

- Across both the control and test area samples, positive attitudes noted in 2013 continued to be stable in 2014, for example:
 - ‘HMRC wants people with undeclared income to come forward’
 - ‘It is a priority to ensure your tax affairs are in order’.
- In the test area, campaign recognisers were consistently more likely to agree with positive statements than non-recognisers. For example, 49 per cent of recognisers agreed with ‘HMRC is better than ever at catching people’ compared with 35 per cent of non-recognisers.

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. For post-2014 advertising, the March 2014 module was used⁸. Data were collected from a representative sample of individuals across Great Britain and therefore differences can be tested for statistical significance.

- Several measures of individuals’ perceptions remained unchanged, this included:
 - Acceptability of tax evasion; and
 - Likelihood that evaders would be caught for not declaring cash income
- HMRC considered that there was a risk the Evasion Publicity campaign could create a false social norm that tax evasion was more widespread than it is. Similar to last year, there is no evidence that this has happened.
- The proportion of people who disagreed with the statement ‘A lot of people think it’s okay not to pay tax on cash earnings’ has increased (51% in 2014). However, this cannot be attributed to the campaign as similar increases were seen in both the test and control groups.

7. Conclusion

The campaign has continued to achieve good recognition within the sampled test area for 2014, but this has again mainly been associated with the radio advertising.

⁸ As only one month’s data were analysed, results may differ from the 2014 Compliance Perceptions Survey report.

Given the relatively low proportion of people recognising multiple channels it seems unlikely that the message is being strongly reinforced by using multimedia advertising. However, using one channel alone would reduce recognition.

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 among the attitudinally compliant.

As with 2013, there is little evidence of self-reported behaviour change in the sample. However, campaign recognisers were more likely than non-recognisers to have visited the HMRC website.

There is no evidence that the campaign is having a negative effect on perceptions of the prevalence or acceptability of tax evasion. Campaign recognisers were also more likely to report positive attitudes about compliance.

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 2012-15 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. By tailoring its approach to target the highest risks, HMRC aims to bring in an additional £24.5 billion revenue in 2014 to 2015, rising to £26.3 billion in 2015 to 2016.

HMRC estimated the tax gap for 2011-12 at £35bn¹⁰. This represents 7.0 per cent of tax liabilities. Evasion accounts for around 15 per cent of the tax gap.

There are a number of strands to HMRC's strategy to tackle tax evasion including Campaigns and Taskforces¹¹, 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, primarily aimed at tax evaders. Further bursts of activity ran in January / February 2013, September 2013 and January / February 2014. The aims of the campaign are 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 has run 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 UK¹². The 2013/14 campaign media mix included the following:

- two radio executions;
- five versions of outdoor posters, and advertising on kiosks / phone boxes;

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https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/89201/business-plan-2012.pdf

<https://www.gov.uk/government/publications/hmrcs-business-plan-2014-to-2016>

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https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/249537/131010_Measuring_Tax_Gaps_ACCESS_2013.pdf

¹¹ For further details, including HMRC's strategy, see:

<https://www.gov.uk/government/policies/reducing-tax-evasion-and-avoidance>

¹² 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.

- a variety of ambient media;
 - ATMs
 - train cards
 - stickers on washrooms/ mirrors.

Examples of the campaign publicity materials are provided in Appendix A. The 2013/14 media schedule is shown in figure 1.1.

Figure 1.1: Media schedule for 2013/14

Channel	Quantity	Sep					Oct	Nov	Dec	Jan			Feb			Mar			April		
		2	9	16	23	30				6	13	20	27	3	10	17	24	3	10	17	24
Outdoor																					
Roadside - 48 sheets	1,488																				
Roadside - 6 sheets	3,594																				
Kiosks - phones	3,905																				
Ambient																					
ATMs	2,173																				
Washrooms/mirrors	4,873																				
Train cards	8,000																				
Radio	n/a																				
Digital, Search	n/a																				
TNS fieldwork (SMEs)																					
TNS fieldwork (Individuals)																					

Train cards were used in London and South East only; other than that all media were used across the whole test area. Radio was bought against people aged 15 or over, with 62 per cent coverage at 13 opportunities to hear (OTH) in 2012 / 2013 compared to 65 per cent coverage at 9 OTH for 2013 / 2014. The equivalent figures for out of home in 2012 / 2013 was coverage of 58 per cent approximately, with an opportunity to see (OTS) of 18, (but weighted considerably to London) compared to 61 per cent coverage and an opportunity to see of 15 (again weighted to London) in 2013 / 2014¹³.

A webpage, SORTMYTAX, continued to be available to provide a route for further information, reassurance for the compliant and an option for voluntary disclosure for the non-compliant.

1.2 Research aims and objectives

In 2012 TNS BMRB was commissioned to conduct a series of surveys to evaluate the Evasion Publicity campaign among individuals, with the overarching objective of measuring the effectiveness of the campaign, changes in attitudes and self-reported behaviour over time.

More specifically there was a requirement to:

- determine awareness of the campaign and the campaign messaging;
- measure the effects of the different campaign media;
- assess the influence of the campaign on perceived likelihood of being caught and the acceptability of non-compliance;

¹³ Definitions of these terms have been provided in the glossary.

- 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.

This report focuses on the findings from the third wave of research (2014 post-campaign activity), among individuals. Separate research has evaluated this activity among SMEs.¹⁴

¹⁴ Available at: <https://www.gov.uk/government/publications/evasion-publicity-post-campaign-tracking-2014-small-and-medium-enterprises>

2. Methodology

This section describes the sample design and questionnaire. The questionnaire itself and details of the sample profile are provided in Appendices B and C respectively.

The survey sample and design used for the 2014 survey is the same as that used previously. Data was collected from a sample of individuals (including the self-employed). 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. The fieldwork for the third wave was carried out between 26th February and 4th April 2014. This extended period was due to an initial error made in the routing of the questionnaire which meant certain questions were not asked in the first round. As there were only small differences in advertising recognition between both iterations of the survey, the results are combined for this report.

All fieldwork waves (pre- and post-campaign) were conducted across the UK¹⁵ via the TNS face to face omnibus survey, using a combination of CAPI (Computer Assisted Personal Interviewing) and CASI (Computer Assisted Self Interviewing)¹⁶. The interviews were conducted as part of a regular TNS omnibus survey which collects the views of up to 4,000 individuals each week. Table 2.1 shows the number of interviews achieved in each wave.

Additionally at each wave a boost sample of specific HMRC attitudinal segments (Rule Breakers and Potential Rule Breakers) was collected 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. In 2014, a further 333 interviews were collected 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).

¹⁵ This includes Northern Ireland.

¹⁶ Further details are given in the questionnaires in Appendix B.

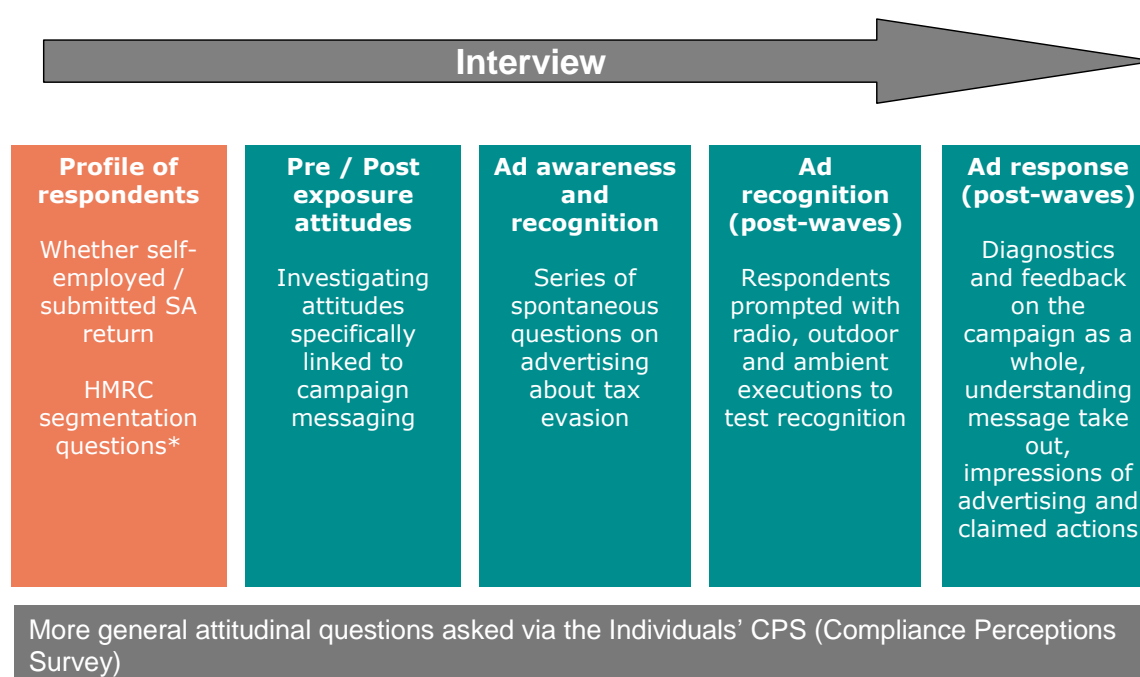
Table 2.1 shows the number of interviews achieved for the pre- and post-wave surveys.

Table 2.1: Summary of fieldwork

	Pre wave	Post wave 2013	Post wave 2014
Fieldwork dates	31 October – 11 November 2012	15 February – 24 February 2013	26 February – 4 April 2014
Sample size			
- Control	413	425	651
- Test	1,223	1,214	1,723

Figure 2.1 shows the structure of the questionnaire used and Appendix B contains a copy of the questionnaire used in the 2014 fieldwork. In addition the Evasion Publicity evaluation made use of the Compliance Perceptions Survey (CPS). Full details and analysis are given in Chapter six.

Figure 2.1 Questionnaire structure



** Done using an algorithm supplied by HMRC to produce standard HMRC individuals' segmentation*

Details of the profiles of respondents are provided as Appendix C.

3. Campaign Awareness and Recognition

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

3.1. Campaign Awareness

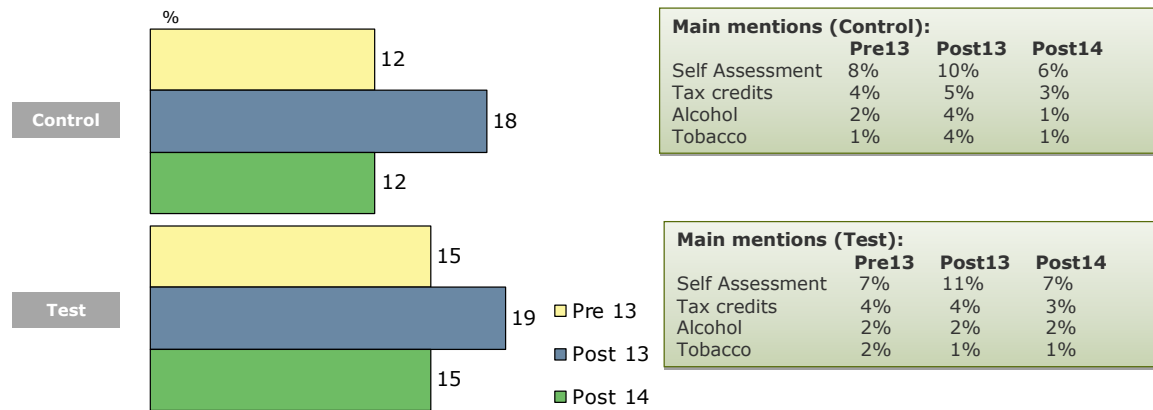
To evaluate campaign awareness it was important to focus respondents on the Evasion Publicity campaign and away from other HMRC activity. To achieve this, respondents were first asked whether they had seen or heard any advertising or publicity from HMRC aimed at particular trade sectors or occupations, and if so, at which trade sectors or occupations it was aimed. In addition, in 2014 they were asked if they had seen publicity aimed at people with offshore accounts. This question was referring to a HMRC campaign that overlapped¹⁷ with the Evasion Publicity 2014 fieldwork and used similar creative material (see Appendix A). Given the visual similarity in creative material there was concern that the Offshore campaign would be mistaken for the Evasion Publicity campaign. However we did not find evidence that this has happened. Spontaneous awareness of the Offshore Campaign was the same in both the test and control area (six per cent). On prompting with the Offshore Campaign materials, three percent claimed recognition and only one per cent said they did not know whether or not they had seen it. These findings are consistent with those for the SME survey.

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. The most common areas of advertising mentioned by respondents were Self Assessment, tax credits, tobacco and alcohol (Figure 3.1).

¹⁷ The HMRC Offshore Accounts campaign ran from 24 February to 30 March 2014.

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

Base: All respondents - including boost of Rule Breakers and Potential Rule Breakers
 (Control: Pre 13: 413; Post 13: 425; Post 14: 651 / test: Pre 13: 1,223; Post 13: 1,214; Post 14: 1,723)

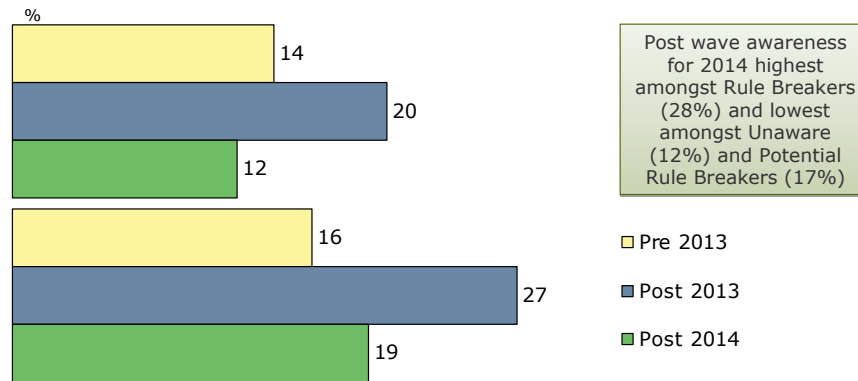


Source: CAM1 Have you seen or heard any advertising or publicity from HM Revenue and Customs, also known as HMRC, aimed at particular trade sectors or occupations? And if so, at which trade sectors or occupations was it aimed?

Respondents were then asked whether they had seen or heard any advertising or publicity on tax evasion apart from that aimed at certain trades, occupations or offshore accounts, 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%). Even though the proportion of sampled individuals spontaneously aware of the Evasion Publicity campaign has dropped in post 2014 compared with the position in post 2013, it remains higher in the test than the control area (19% compared with 12%, see Figure 3.2).

Figure 3.2 Spontaneous awareness of tax evasion publicity*

Base : All respondents (Control: Pre 13: 413; Post 13: 425; Post 14: 335 / Test: Pre 13: 1,223; Post 13: 1,214; Post14: 841)



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.

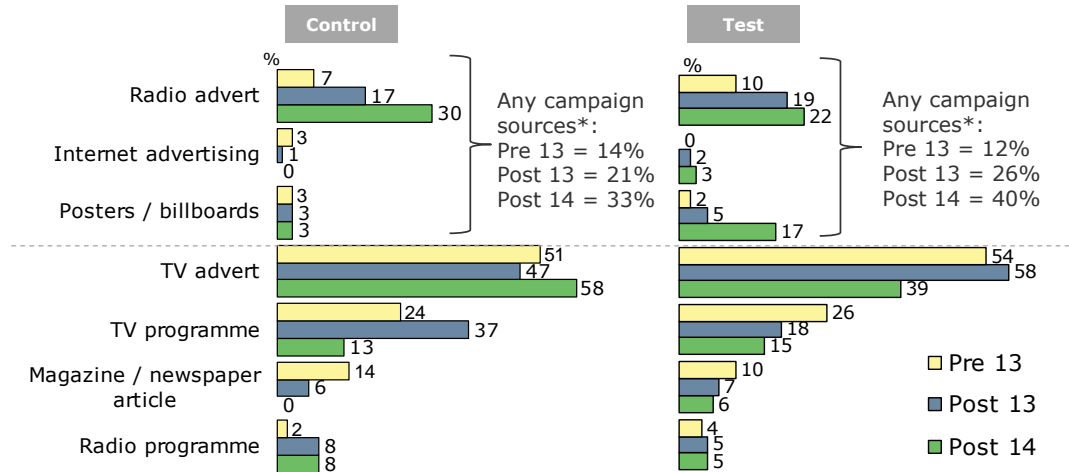
* For 2014, based on survey with fieldwork 21 March to 4th April

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. These results are shown in Figure 3.3.

Figure 3.3 Cited source of advertising/publicity*†

Base: All who said they had seen / heard advertising or publicity about tax evasion (Control: Pre 13: 59, Post 13: 86; Post 14: 37 / Test: Pre 13: 193 ; Post 13: 327; Post 14: 150)

*Definition of 'Any campaign sources' has changed over time (to reflect each campaign) and now includes advertising on the radio, posters/billboards, telephone boxes, cash machines, trains and in washrooms.



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?

† For 2014, based on survey with fieldwork 21 March to 4th April

As can be seen in Figure 3.3, the proportion of the sample, in both the control and test area that cited actual campaign sources (e.g. radio, poster, ambient) was higher in the post than in the pre-campaign research. In line with our SME research findings, the most commonly cited campaign source in the 2014 post-wave research was radio advertising – this was mentioned by 30 per cent of the sampled control area and 22 per cent of the sampled test area. In 2014, 17 per cent of respondents in the test area mentioned posters/ billboards, which was a substantially higher proportion than the previous year (five per cent post 2013).

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 element¹⁸. The proportion that mentioned TV advertising as the source remained stable in 2013 but has fallen in the test area in 2014. 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.

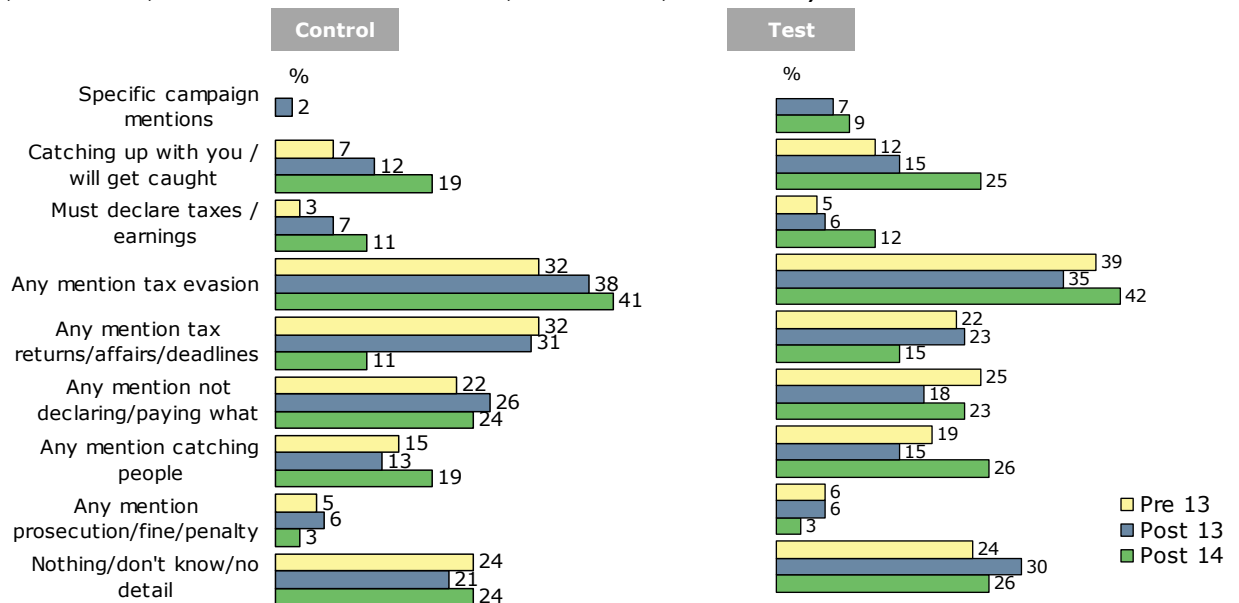
¹⁸ This may be due to coverage seen in TV programmes and thought to be TV advertising, advertising seen in other places but attributed to TV, a natural assumption that TV advertising is part of the campaign media mix or other HMRC TV advertising that has been seen and is being thought about here (e.g. the Self Assessment campaign).

While the increase in spontaneous awareness between the pre- and post-wave samples was higher in the test area, these figures also indicate 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 to ascertain the level of specific and possible campaign mentions (Figure 3.4).

Figure 3.4 Cited campaign messaging

Base: All who said they had seen / heard advertising or publicity about tax evasion (Control: Pre 13: 59, Post 13: 86; Post 14: 37 / Test: Pre 13: 193 ; Post 13: 327; Post14: 150)*



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

* For 2014, based on survey with fieldwork 21 March to 4th April

Comments that are defined as specific mentions are instances where the respondent made 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. Specific campaign mentions in the test area from all who said they had heard advertising or publicity about tax evasion were similar in both 2013 (7%) and 2014 (9%).

In 2014, possible mentions of the campaign from all respondents in the test area was 7% (Data not shown).

3.2 Campaign Recognition

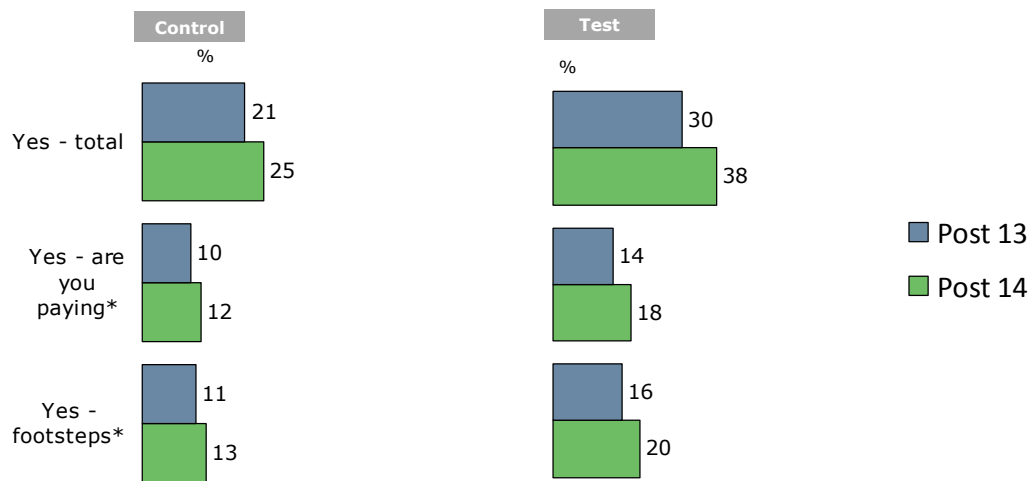
This section examines prompted recognition of the Evasion Publicity campaign. Respondents were shown/played a series of publicity materials to understand radio, poster/billboard, online and ambient advertising recognition.

They were then asked a series of questions to determine the level of prompted campaign awareness.

Radio advert

Figure 3.5 Campaign Recognition - Radio advert

Base: All respondents at post wave (Control: Post 13: 425; Post 14: 651 / Test: Post 13: 1,214; Post 14: 1,723)



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

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. Overall recognition of the radio advert has increased slightly from 2013 to 2014 in both areas but remains higher in the test area (figure 3.5). In the test area there was little difference between the proportion of sampled individuals who recalled the two different radio adverts.

Poster/ billboard

In line with the previous 2013 survey, respondents were shown pictures of the poster/billboard advertising and asked whether they recognised them.

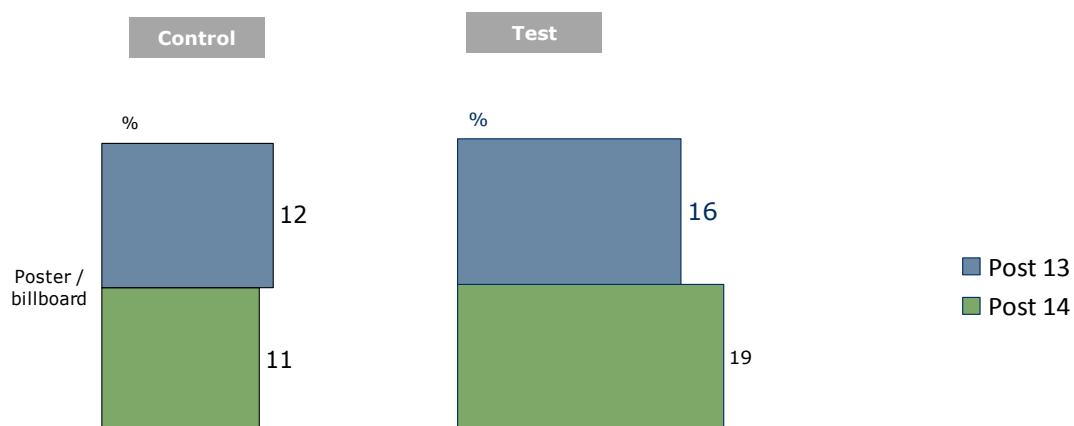
Recognition of the poster/billboard was lower than the radio advert although the gap is narrower than for 2013 (Figure 3.3). In 2014, there was a shorter time-lag between the campaign and the survey fieldwork which is likely to have contributed to this difference. Among the test area sample, post 2014 19 per cent recognised the poster/billboard compared with 16 per cent post 2013.

In the test area, Rule Breakers were more likely to recognise the outdoor advertising than other segments (24%). However, Potential Rule Breakers and the Unaware reported the lowest rates of recognition (17% and 15% respectively). People who did not work had the least recognition of the poster/ billboard (14 per cent not working; compared with 26 per cent of self-employed and 24 per cent of employed).

Recognition tended to decrease with age (test area: 32 per cent of 16 to 24 year olds compared with 11 per cent of over 64 year olds.)

Figure 3.6 Campaign recognition – posters/billboards¹⁹

Base: All respondents at post wave (Control: Post 13: 425; Post 14: 651 / Test: Post 13: 1,214; Post 14: 1,723)



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

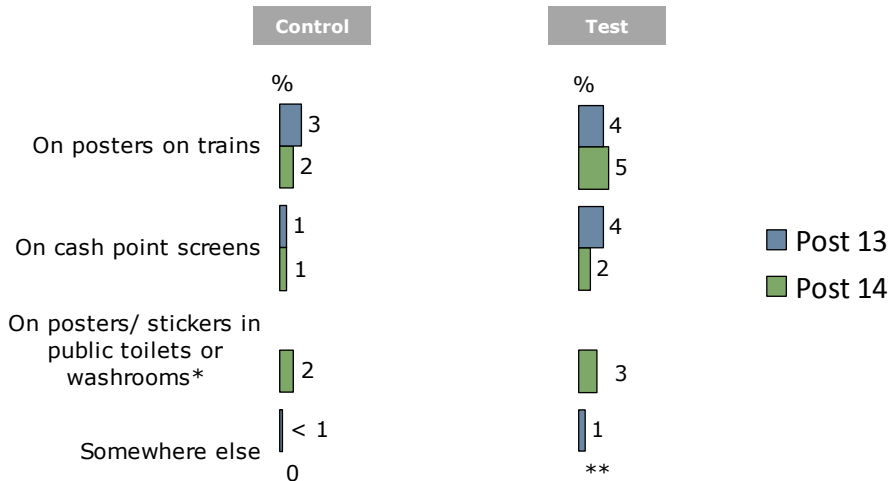
¹⁹ The figure for posters/billboards includes reference to posters on phone boxes but excludes advertising on vans and train cards.

Ambient advertising

In order to assess ambient advertising recognition, respondents were asked whether they had seen any of the campaign images from a list of ambient sources²⁰. The results of this are shown in Figure 3.7.

Figure 3.7 Campaign recognition – ambient/other advertising

Base: All respondents at post wave (Control: Post 13: 425; Post 14: 651 / Test: Post 13: 1,214; Post 14: 1,723)



Source: CAM11 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)

* Data only available for 2014 as this was a new form of advertising

** Too few respondents to report

The percentages who recalled seeing ambient advertising were similar for 2013 and 2014 (Figure 3.8). As illustrated in figure 3.7 the new advertising in washrooms/ toilets was recognised at similar levels to that of cash point screens in the post 2014 survey, with recognition of posters on trains achieving similar levels to the post 2013 survey.

Verified recognition

After individuals had described the advertising or publicity on tax evasion they remembered from HMRC, and after being prompted specifically with stimulus from the Evasion Publicity campaign at a later point, they were asked to verify whether what they had previously described was the Evasion Publicity campaign. In 2014, eleven per cent verified that they had seen the campaign in the test area, compared with only three per cent in the control area.

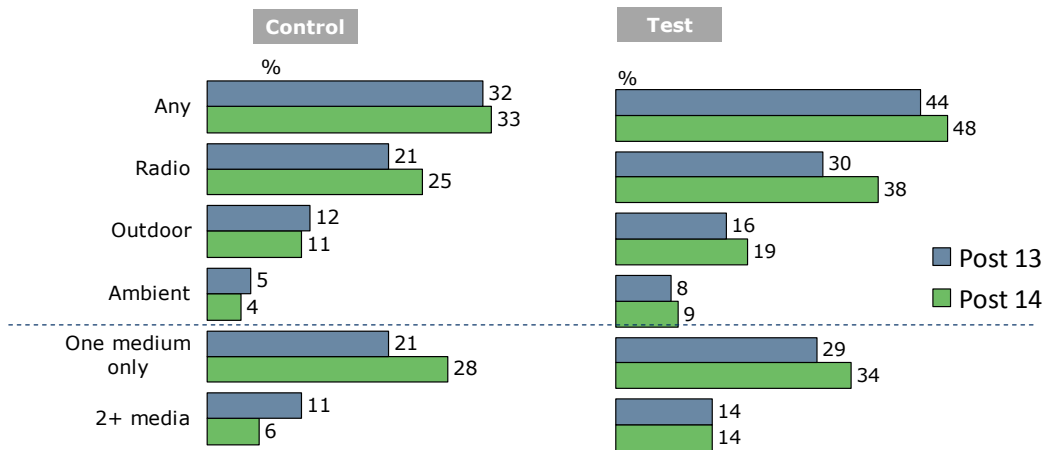
²⁰ In 2013, these were beer mats, cash point screens, posters on trains and vans, as well as a code for somewhere else. In 2014, vans and beer mats were not used but posters or stickers in public washrooms/ toilets were introduced.

Overall Campaign Recognition

Prompted recognition in 2014 was at a similar level to 2013, with 48 per cent of the test area sample and 33 per cent of the control group sample having recognised one or more forms of advertising. Mostly respondents only recognised one form of media and the numbers recognising two or more remained low (34% and 14% respectively of the 2014 test area sample). Given that just 14 per cent of respondents reported recognition of more than one form of media, the multimedia approach continues to be supported. However, its benefits are still not being realised in terms of reinforcing the message through more than one channel.

Figure 3.8 Overall campaign recognition

Base: All respondents at post wave (Control: Post 13: 425; Post 14: 651 / Test: Post 13: 1,214; Post 14: 1,723)



Source: CAM5/CAM7/CAM8/CAM11 combined

Similar to 2013, respondents in the 2014 test area sample who were self-employed (63%) or employed (59%) were more likely than those who were not working (37%) to recognise at least one form of advertising. This was mainly due to greater recognition of radio advertising for the self-employed (52%) and employed (48%) than those who were not working (29%). Other advertising had similar levels of recognition by working status.

Looking at the test area 2014 sample by segment, the Unaware were least likely to claim awareness of any advertising (40%) compared to the other segments (50% - 58%). This seemed to be associated with slightly lower recognition of radio advertising among the Unaware segment (33%) compared to the others (37%-45%).

In the test area sample, respondents aged 65 or over were less likely to be aware of any advertising (32%) than those aged under 65 (54%). (Data not shown)

4. Reaction to the Campaign

This section examines the message take out and reactions to the Evasion Publicity campaign. Essentially it focuses on 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.

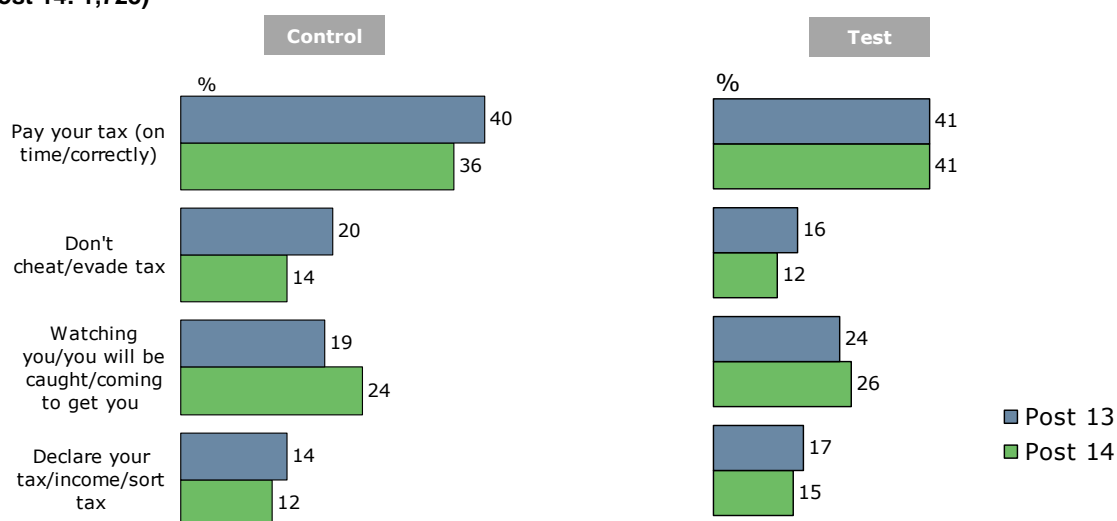
4.1 Take out of main message

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 continued to be strong in 2014. 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 at post wave (Control: Post 13: 425; Post 14: 651 / Test: Post 13: 1,214; Post 14: 1,723)



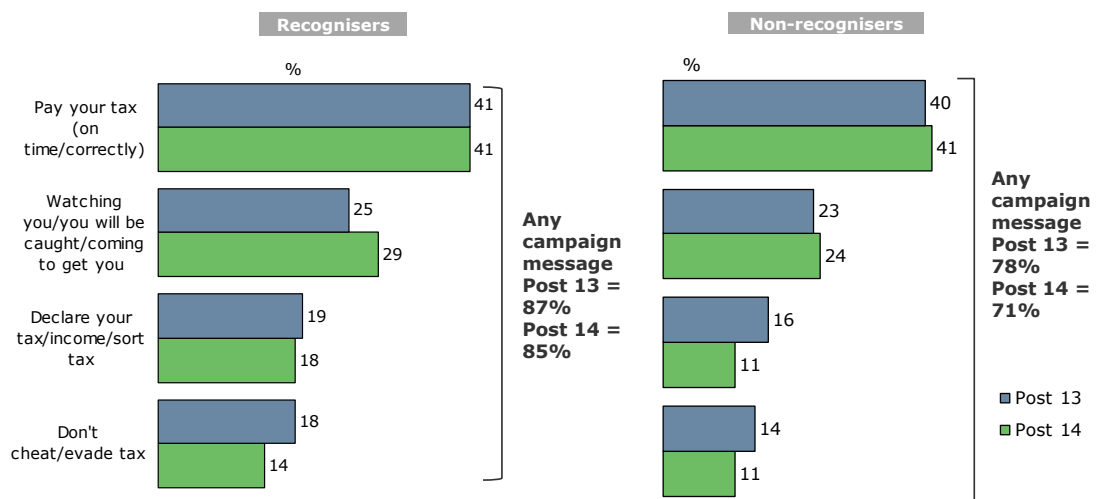
Source: CAM13 Thinking about all the advertising you have just seen and heard, what do you think was the main message of the advertising? (Open comment coded by TNS BMRB). NB. Only campaign message codes have been included in the figure

In line with 2013, campaign recognisers in the 2014 test area sample were more likely than non-recognisers to recall any of the campaign messages (84% compared to 70% - see figure 4.2).

Few substantial differences were found in campaign recognition between different sub-groups among the test area sample. However, mentions of don't cheat/ evade tax did come through more strongly for Rule Breakers than for the test sample as a whole (19% compared to 12%). In addition, Potential Rule Breakers appeared to be slightly more likely to mention declare your tax/ income/ sort tax although the percentage difference was small (19% compared to 15%). (Data not shown).

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

Base: All respondents at post wave (Control: Post 13: 425; Post 14: 651 / Test: Post 13: 1,214; Post 14: 1,723); All Recognisers: Post 13: 529; Post 14: 833 / Non-recognisers: Post 13: 685; Post 14: 890 in Test area



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).

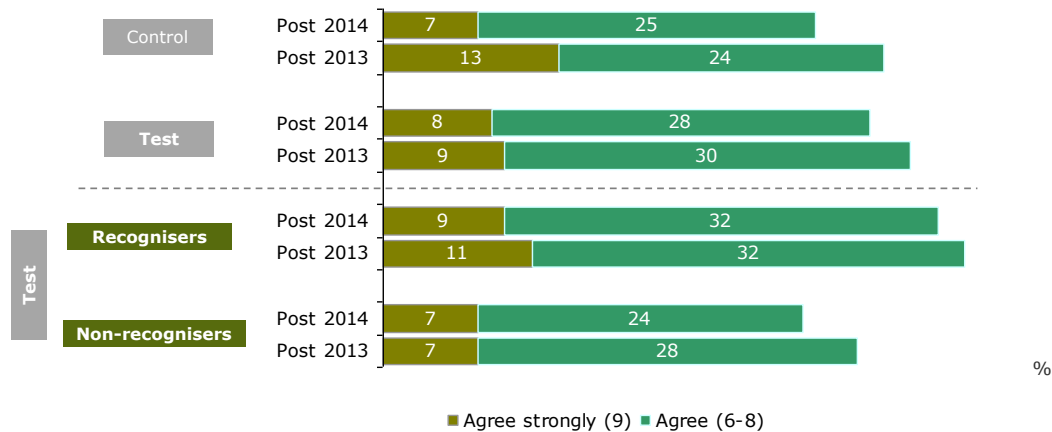
Whether the advertising was perceived as threatening

As seen in Figure 4.3, agreement that the advertising was threatening has gone down since 2013, especially in the control group (people who strongly agreed with

this statement have reduced from 13 per cent to 7 per cent between 2013 and 2014). Little difference was seen between the control and the test area samples in 2014 (test: 35%; control: 32%). Campaign recognisers were more likely than non-recognisers to think that the advertising was threatening (40% compared to 31%).

Figure 4.3 Agreement that the advertising was threatening

Base: All respondents at post wave (Control: Post 13: 425; Post 14: 651 / Test: Post 13: 1,214; Post 14: 1,723); All Recognisers: Post 13: 529; Post 14: 833 / Non-recognisers: Post 13: 685; Post 14: 890 in Test area



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

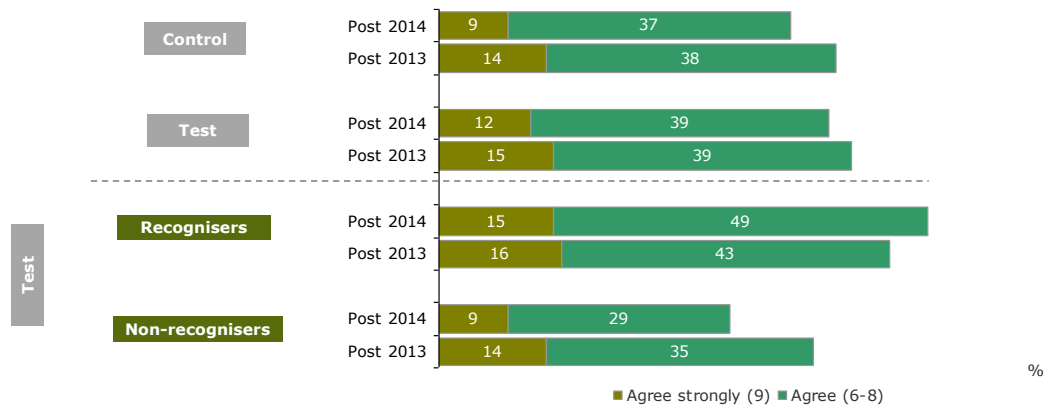
Looking at the test area sample who recognised advert(s), the target segments were more likely to see the advertising as threatening. Potential rule breakers were most likely to agree with the statement (45%), with Willing and Able and Rule Breaker segments least likely to agree (38% and 40% respectively). (Data not shown).

Whether the advertising was perceived as credible

As seen in 2013, over half (51%) of sampled individuals in the test area thought 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 (64% compared to 38%).

Figure 4.4 Agreement that the advertising was credible

Base: All respondents at post wave (Control: Post13: 425; Post 14: 651 / Test: Post 13: 1,214; Post 14: 1,723); All Recognisers: Post 13: 529; Post14: 833 / Non-recognisers: Post 13: 685; Post14: 890 in Test area



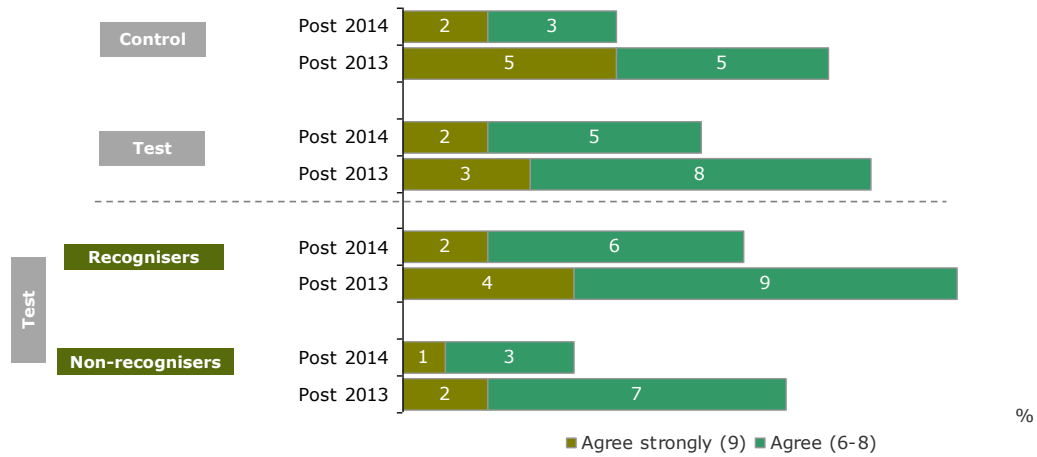
Source: CAM19 And, again thinking about all the adverts you have just seen and heard, please indicate how much you agree or disagree with the following statements using a scale of 1 to 9 where 1 is disagree strongly and 9 is agree strongly... The advertising was credible

Among the 2014 campaign recognisers in the test area sample, 72 per cent of the Willing but Need Help and 67 per cent of the Willing and Able segments viewed the advertising as credible. A smaller majority of Rule Breakers, Unaware and Potential Rule breakers (61%, 61% and 56% respectively) agreed that the advertising was credible. (Data not shown.)

Whether the advertising made you worry about taxes

In 2013, 11 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). These proportions were lower for 2014, with six per cent in the test area and five per cent in the control area feeling it made them worry about their tax. However campaign recognisers were more likely than non-recognisers in the test area sample to agree it had made them worry about their taxes (8% compared to 4%).

Figure 4.5 Agreement that the advertising made you worry about taxes
Base: All respondents at post wave (Control: Post13: 425; Post14: 651 / Test: Post13: 1214; Post14: 1723); All Recognisers: Post13: 529; Post14: 833 / Non-recognisers: Post13: 685; Post14: 890 in Test area



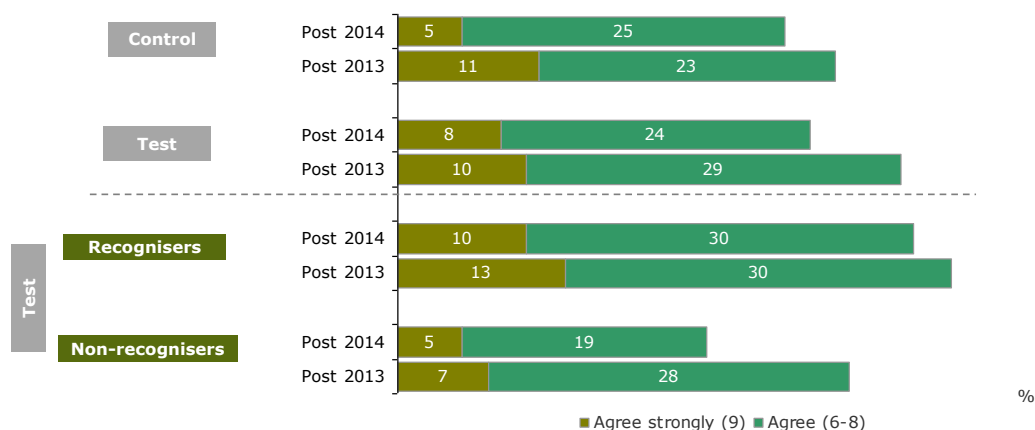
Source: CAM19 And, again thinking about all the adverts you have just seen and heard, please indicate how much you agree or disagree with the following statements using a scale of 1 to 9 where 1 is disagree strongly and 9 is agree strongly... The advertising made you worry about your taxes

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

Overall levels of agreement with the statement that ‘the advertising has improved your opinion of HMRC’s work to tackle tax evasion’ have decreased since 2013. In 2014, 32 per cent of sampled individuals in the test area and 30 per cent in the control area agreed with this statement (figure 4.6). However, the difference in levels of agreement between campaign recognisers and non-recognisers were more pronounced in the test area sample in 2014 (40% compared to 24%).

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

Base: All respondents at post wave (Control: Post 13: 425; Post 14: 651 / Test: Post 13: 1,214; Post 14: 1,723); All Recognisers: Post 13: 529; Post 14: 833 / Non-recognisers: Post 13: 685; Post 14: 890 in Test area



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 self-employed were more likely to think that it had improved their opinion of HMRC’s work to tackle tax evasion (46 per cent as against 38 per cent for those not working and 40 per cent for those who were employed).
- A slightly higher proportion of the Rule Breaker segment thought the advertising improved their opinion of HMRC work on tackling tax evasion (44 per cent compared to 40 per cent overall). This compares with 36 per cent of Potential Rule Breakers.

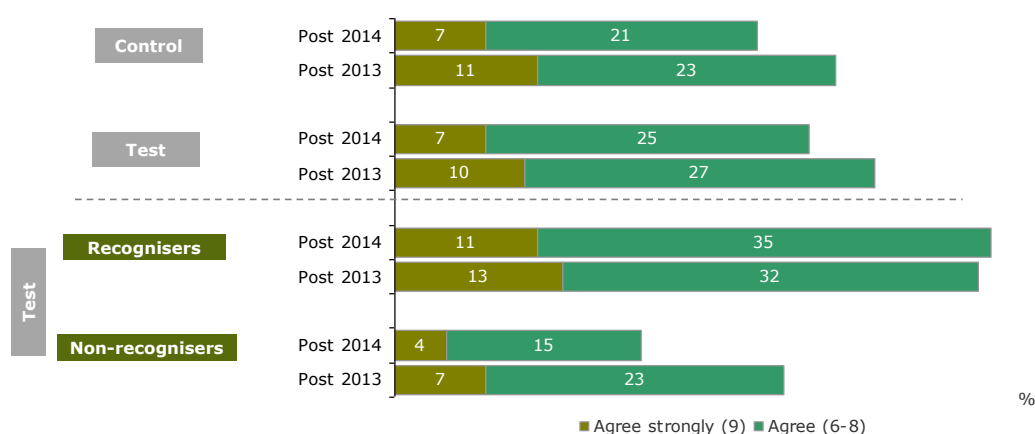
(Data not shown).

Whether the advertising stuck in respondents' mind

In 2014, 32 per cent of sampled individuals in the test area agreed that the advertising stuck in their mind, which was slightly lower than in 2013 (37%). This increases to 46 per cent when looking at campaign recognisers only (Figure 4.7).

Figure 4.7 Agreement that the advertising stuck in respondents' mind

Base: All respondents at post wave (Control: Post13: 425; Post14: 651 / Test: Post13: 1,214; Post14: 1,723); All Recognisers: Post13: 529; Post14: 833 / Non-recognisers: Post13: 685; Post14: 890 in Test area



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, Rule Breakers and Willing but Need Help segments were among the most likely to say that the adverts stuck in their mind (49% and 50%), and Potential Rule Breakers the least likely (41%). (Data not shown)

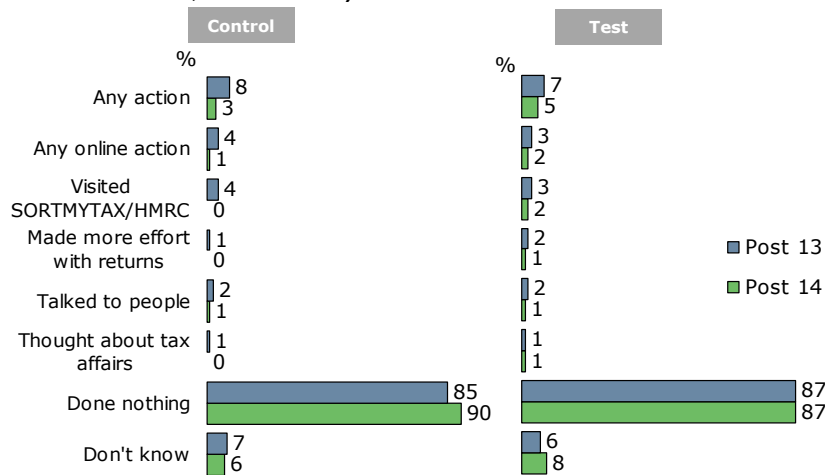
4.3 Actions taken since seeing the campaign

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

As was the case for 2013, the overwhelming majority of the test and control area samples (who recognised the advert(s)) said they did not do anything (see Figure 4.8). The proportions reporting any action as a result of seeing or hearing the campaign were slightly down in both test and control areas in 2014, which equated to two per cent of the *total* sample, compared with three percent in 2013. However, the percentages involved are very low and these figures should be treated with caution.

Figure 4.8 Self-reported actions taken

Base: All at post wave who recognise any part of the campaign (Control: Post 13: 136; Post 14: 216 / Test: Post 13: 513; Post 14: 833)



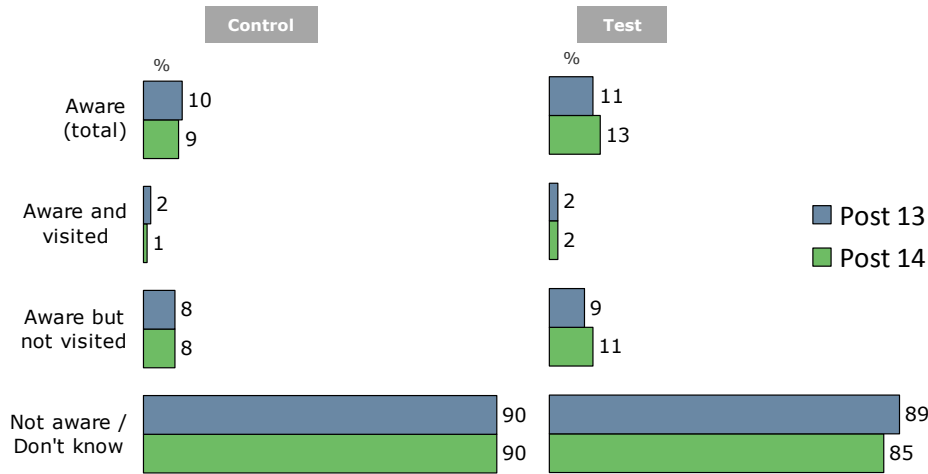
Source: CAM20 As a result of seeing or hearing any of this tax evasion advertising, what, if anything, have you done? (Question was unprompted, with responses subsequently coded by interviewers to a pre-coded list)

Looking at sampled individuals in the test area who recognised the adverts, those who were self-employed were more likely than those who were employed or not working to have taken any action (11% compared to 5% and 2%, respectively). (Data not shown).

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. In 2014 13 per cent of the test region and 9 per cent of the control region samples reported awareness of the site when prompted, yet very few (1 – 2%) reported visiting it. This is a similar picture to that reported in 2013 (see figure 4.9).

Figure 4.9 Awareness of SORTMYTAX website

Base: All respondents at post wave (Control: Post 13: 425; Post 14: 651 /Test: Post 13: 1,214; Post: 1,723)



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 (post 2014: 21% compared to 6%). However, just three per cent of the campaign recognisers in the test area sample had actually visited the website. This finding was similar to that in 2013. (Data not shown)

Rule Breakers in the test area sample had the highest awareness of the website (24%) and the Unaware the lowest (7%). The Willing and Able segment also had a higher than average awareness of 16%.

A few segment patterns found in 2013 were repeated in 2014. Self employed and employed respondents in the test area sample were more likely than those who were not working to be aware of the SORTMYTAX webpage (2014: self-employed, 31%; employed 18%; not working 7%). In addition, test area respondents who were social grade AB were the most likely to be aware of the website and the DE group the least likely (2014: AB, 18%; DE, 10%). (Data not shown)

5. Self-reported Attitudes and Behaviour

This section focuses on self-reported attitudes to HMRC and tax evasion in 2014.

5.1 Attitudes towards detecting and reducing tax evasion

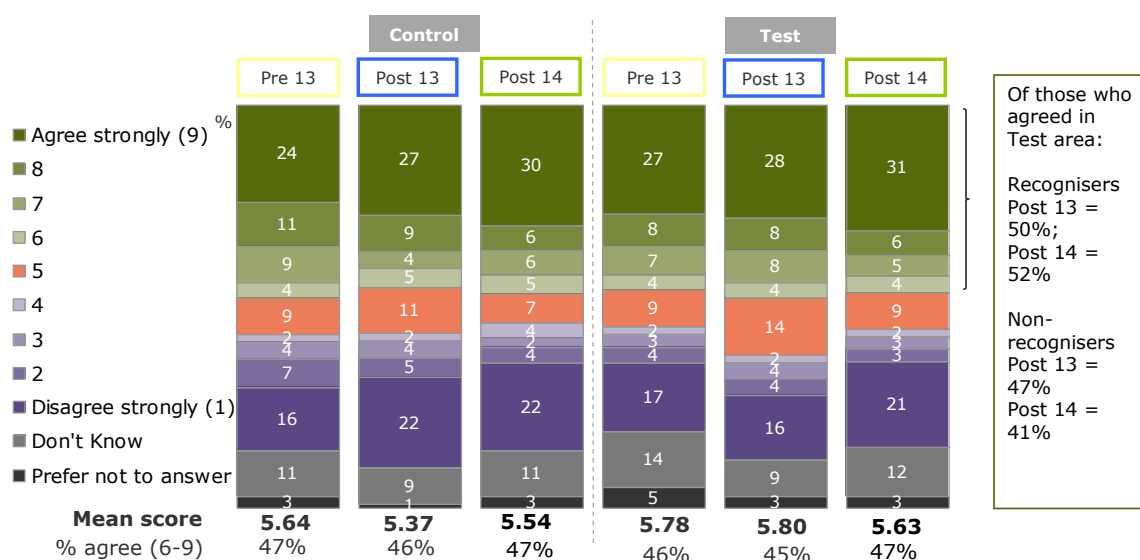
Respondents were asked whether they agreed or disagreed with a series of statements about HMRC and tax evasion.

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). For those who agreed in the 2014 test area sample, the difference between recognisers and non-recognisers is greater than in 2013 (Post 2013 - Recognisers 50%, Non-recognisers 47%; Post 2014 – Recognisers 52%; Non-recognisers 41%).

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

Base: All respondents (Control: Pre 13: 413; Post 13: 425; Post 14: 651/ Test: Pre 13: 1,223; Post 13: 1,214; Post 14: 1,723)



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

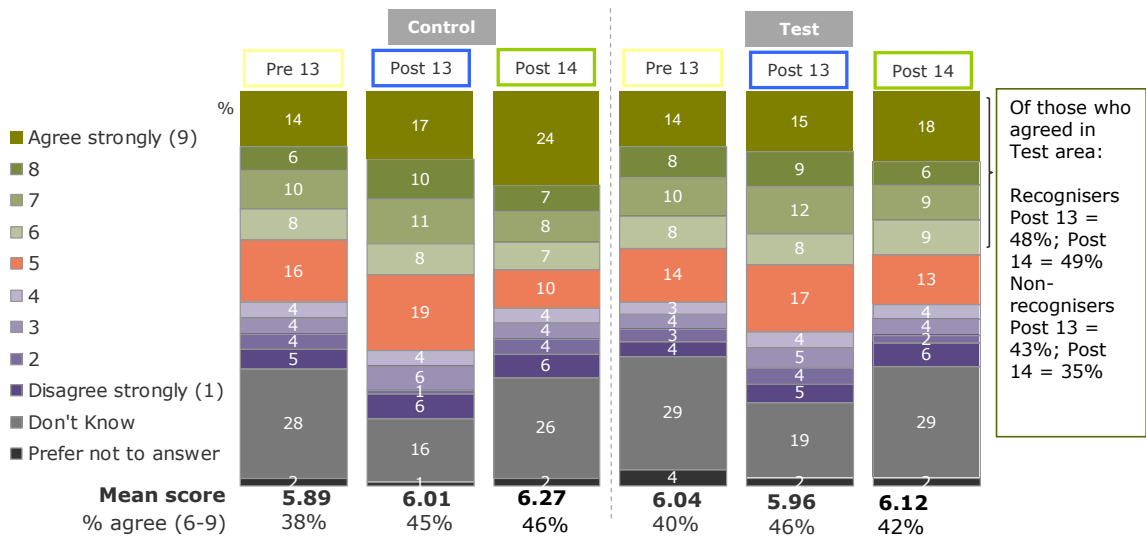
Perception of HMRC's ability to catch people

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 waves the proportions were slightly higher (46% control; 42% test in 2014). In all three waves of the research, a substantial minority of the sample did not know whether HMRC was better than before (Figure 5.2).

In both years, campaign recognisers in the test area sample were more likely to agree with this statement than those who did not (49% compared to 35% in 2014).

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

Base: All respondents (Control: Pre 13: 413; Post 13: 425; Post 14: 651/ Test: Pre 13: 1,223; Post 13: 1,214; Post 14: 1,723)



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

For 2014, the percentages in the test area who agreed that HMRC is better than before at catching people were very slightly higher than average for Potential Rule Breakers and Rule breakers (44% and 43% respectively). They were lowest for the Unaware (35%) and greatest for the Willing and Able (46%).

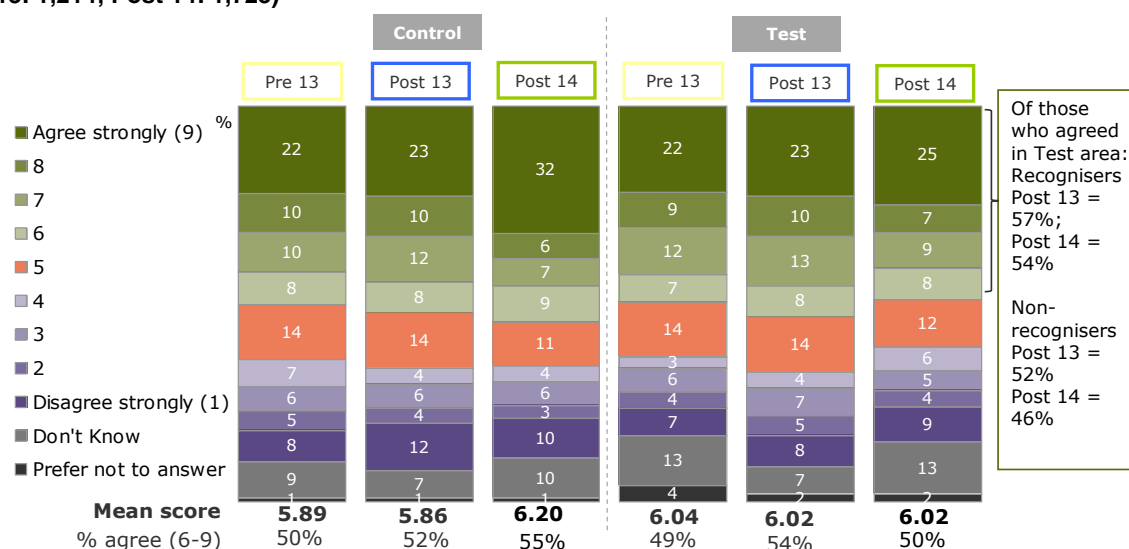
(Data not shown)

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

In 2014, test area respondents who agreed that HMRC will capture those who don't pay all their taxes showed similar levels to the pre-wave sample (50% compared to 49%). This pattern was not seen in the control area where instead a rise was seen in the proportion who strongly agreed with the statement (Figure 5.3). This level of agreement appears to be associated with campaign recognisers in the control region: 38 per cent of recognisers compared with 29 per cent of non-recognisers strongly agreed with the statement. In the test region, these figures were 29 per cent and 21 per cent respectively. (Data not shown.)

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 13: 413; Post 13: 425; Post 14: 651/ Test: Pre 13: 1,223; Post 13: 1,214; Post 14: 1,723)



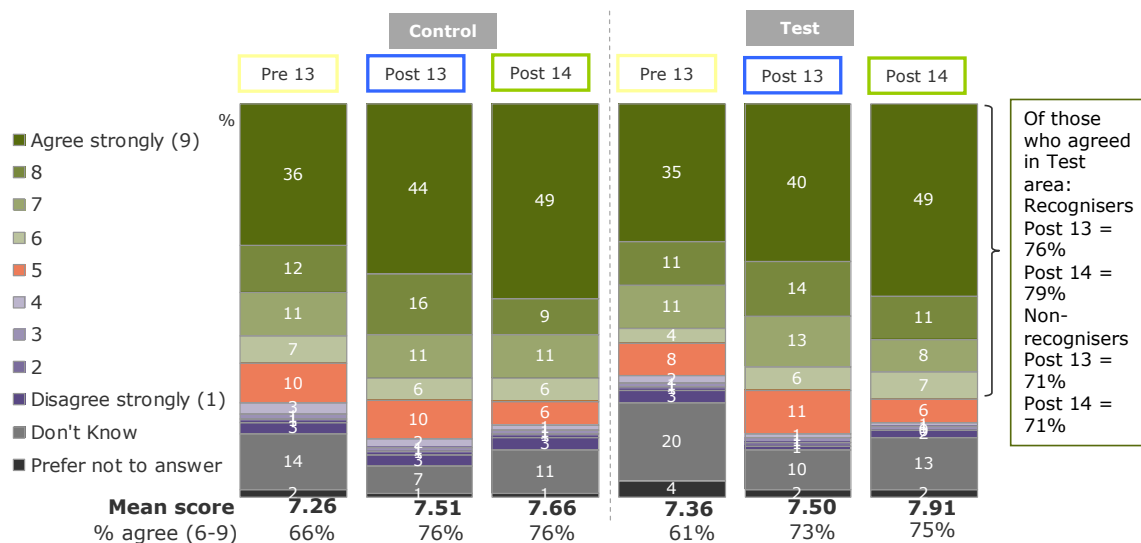
Source: CRM1 We are now going to show you some statements made by other people and for each one we would like you to tell us to what extent you agree or disagree with the statements using a scale from 1 to 9 where 1 is to disagree strongly and 9 is to agree strongly... You believe that HM Revenue and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

Perception that HMRC wants people with undeclared income to come forward

As detailed in figure 5.4, a higher proportion of the sample in the test and control regions after the campaign agreed that HMRC wants people with undeclared income to come forward before they are caught. Campaign recognisers in the 2013 and 2014 test area samples were also slightly more likely to agree (76% - 79%) than non-recognisers (71%-71%), that HMRC wants people to come forward with undeclared income.

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 13: 413; Post 13: 425; Post 14: 651/ Test: Pre 13: 1,223; Post 13: 1,214; Post 14: 1,723)



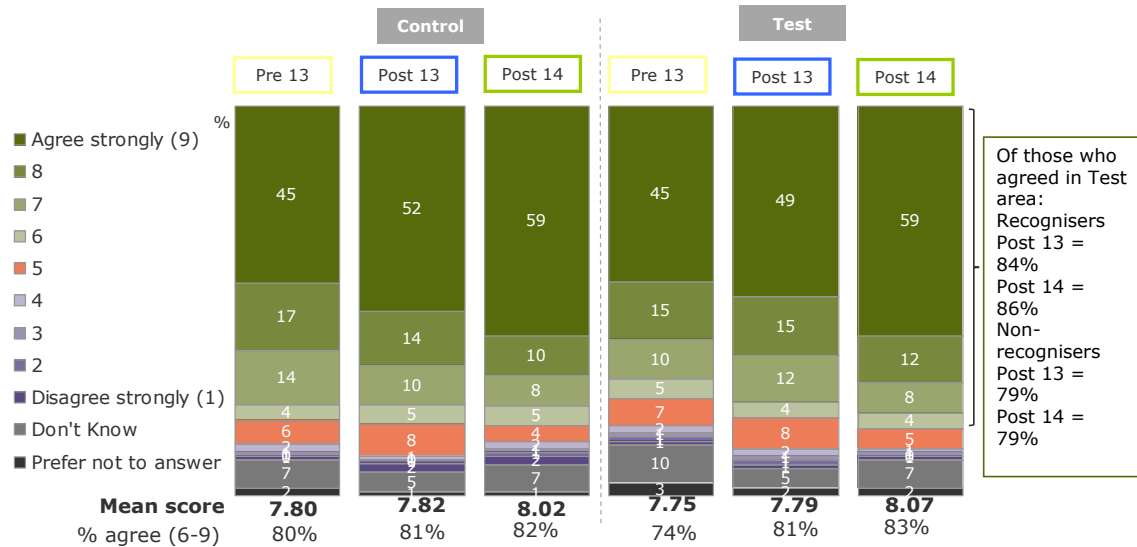
Source: CRM1 We are now going to show you some statements made by other people and for each one we would like you to tell us to what extent you agree or disagree with the statements using a scale from 1 to 9 where 1 is to disagree strongly and 9 is to agree strongly... HM Revenue and Customs wants people 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 majority of respondents in the control and test area at each research stage agreed it was a priority to ensure their tax affairs were in order. Only a very small proportion of these groups disagreed with this statement (detailed in figure 5.5). The small positive difference between those who recognised the campaign adverts and those who did not has remained (post 2013: 84% compared to 79%; post 2014: 86% compared to 79%).

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

Base: All respondents (Control: Pre 13: 413; Post 13: 425; Post 14: 651/ Test: Pre 13: 1,223; Post 13: 1,214; Post 14: 1,723)



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

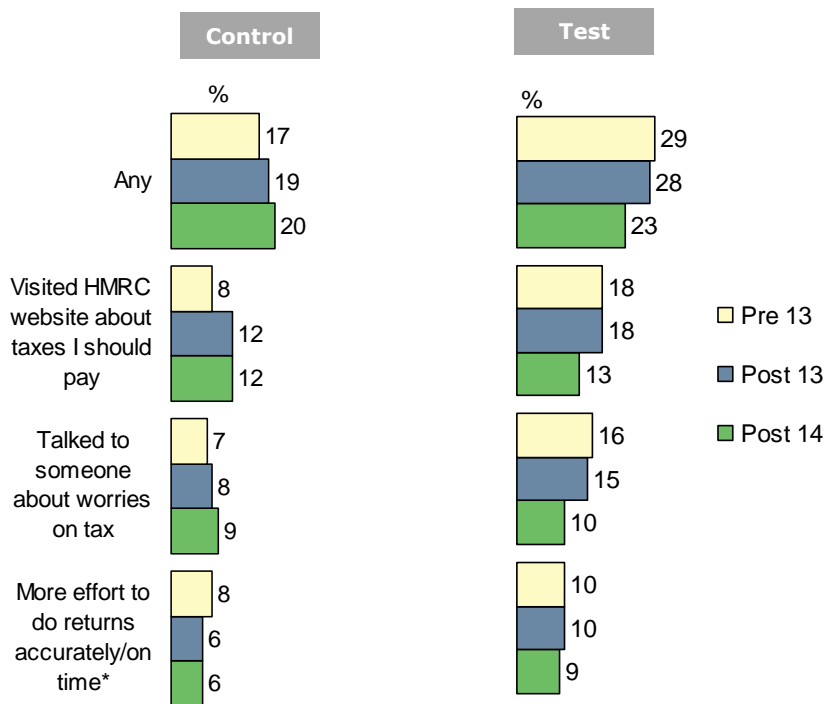
At each survey wave, respondents were asked before any campaign related questions whether they had:

- 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, the proportion of respondents in the test area samples who claimed to have taken any action in the last four months has declined slightly in 2014 (23% compared to 29-28%) but remained fairly stable in the control area samples.

Figure 5.6 Actions taken in the last four months

Base: All respondents (Control: Pre 13: 413; Post 13: 425; Post 14: 651/ Test: Pre 13: 1,223; Post 13: 1,214; Post 14: 1,723)



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 13, 43; Post 14, 73; Test: Pre, 195; Post 13, 185; Post 14, 289). Base for percentage shown remains all respondents.

In line with previous years, 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 (17% compared to 9%) and talked to someone about worries on tax (12% compared to 8%). (Data not shown)

Most respondents in the test area sample who submit a Self Assessment return claim they had taken more effort to do their returns on time and correctly (pre-2013 65%; post-2013, 69%; post 2014: 56%)²¹.

²¹ 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 Survey²². 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 with the September 2012 module acting as the pre-campaign baseline. For the 2013 and 2014 post-campaign measures, a sub-set of the CPS questions was used in February 2013 and in March 2014. This chapter focuses on the latest March 2014 research findings.

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.

Achieved sample sizes are detailed in Table 6.1 below..

Table 6.1: Summary of CPS sample sizes

	Pre wave	Post wave 2013	Post wave 2014
Fieldwork dates	September 2012	February 2013	March 2014
Sample size	974	965	1,038
- Control	267	273	280
- Test	707	692	758

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, there is only a five percent (one-in-twenty) probability that we would see the observed (or

²² <http://www.ons.gov.uk/ons/about-ons/products-and-services/opn/index.html>

greater) differences due to chance alone²³. This means it is unlikely that there is no difference.

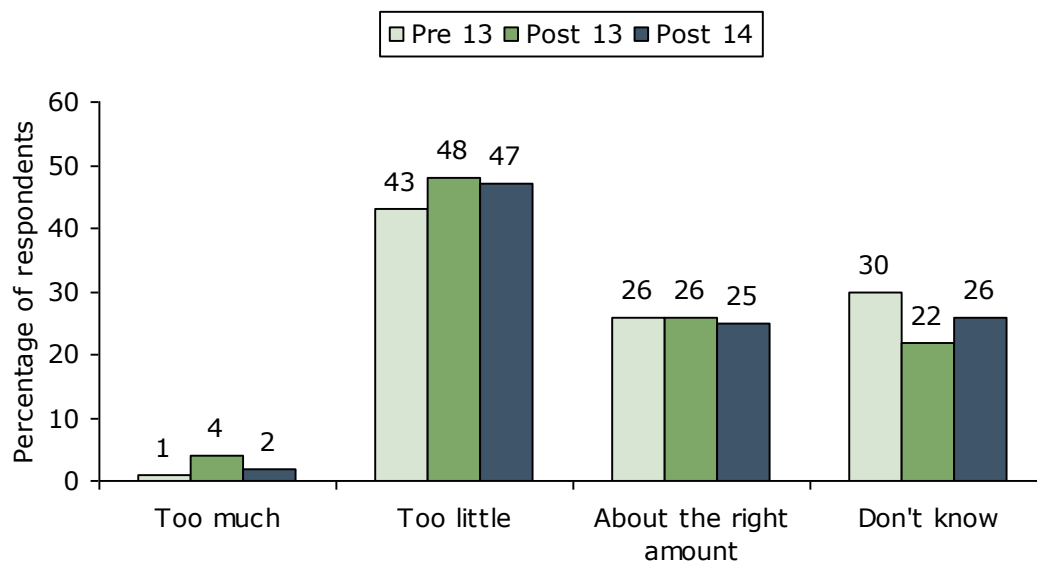
Individuals were not asked if they had ever had contact with HMRC and were therefore not excluded from the survey if they had little or no experience with paying tax. Individuals who were in employment and who paid income tax are included in the survey alongside economically inactive and unemployed individuals. 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 and to provide information about social norms.

6.2 Perceptions of HMRC

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. The figures for 2014 were similar to those for post 2013, with a quarter of people considering it is about the right amount and just under half (47%) considering it too little.

Figure 6.1 How much effort HMRC is putting into reducing income tax evasion (all individuals)

Unweighted base: All respondents (Pre 13, 960; Post 13, 959; Post 14: 1,018)



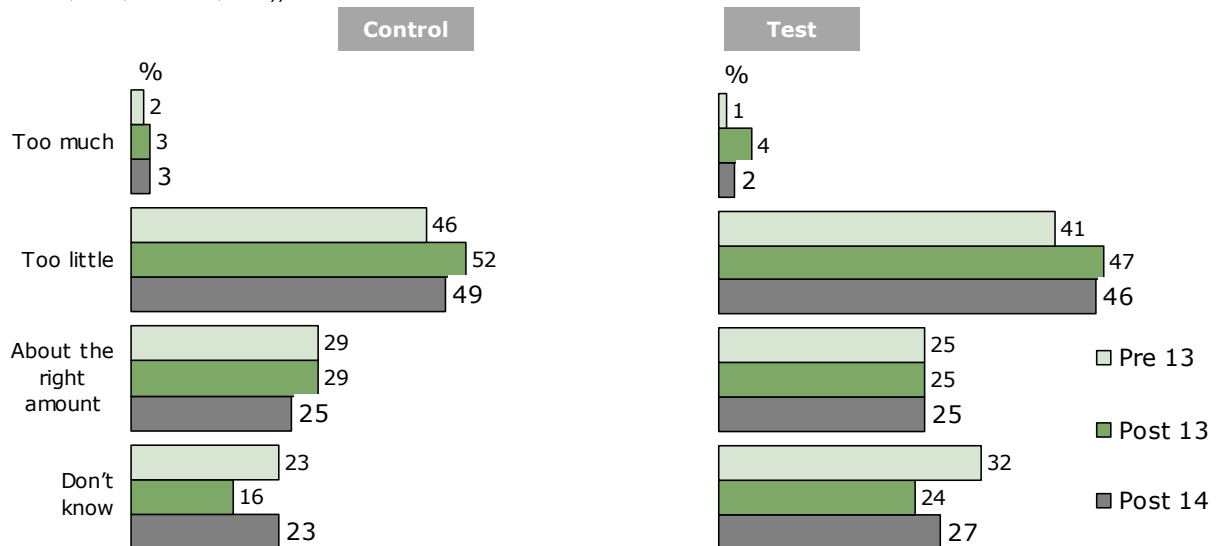
Source: MBQ_N1 In your view, do you think HM Revenue and Customs is currently putting in too much, too little or about the right amount of effort into reducing income tax evasion?

²³ 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.

As shown in figure 6.2, the results for 2014 are similar to previous years and there were no statistically significant differences between test and control.

Figure 6.2 How much effort HMRC is putting into reducing income tax evasion (test vs. control)

Unweighted base: All respondents (Control (Pre 13, 266; Post 13, 273; Post 14, 276); Test (Pre 13, 694; Post 13, 686; Post 14, 742))



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?

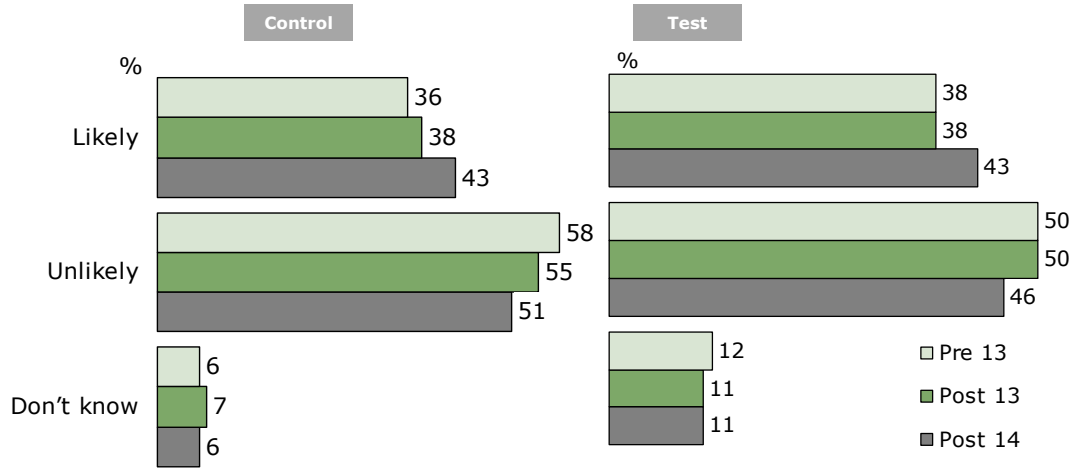
6.3 Perceived chances of detection

For all respondents, the percentage of individuals that felt it likely regular evaders would be caught remains at around four in ten (pre 2013: 37%; post 2014: 43%). Approximately half felt that it would be unlikely that regular evaders would be caught (pre 2013: 52%; post 2013: 52%; post 2014: 47%). (Data not shown.)

As shown in figure 6.3, similar attitudes were expressed in the test and control area with no statistically significant change in perceptions.

Figure 6.3: Perceived likelihood of evaders being caught for regular tax evasion (all respondents)

Unweighted base: All respondents (Control (Pre 13, 266; Post 13, 273; Post 14, 276); Test (Pre 13, 694; Post 13, 686; Post 14, 742))

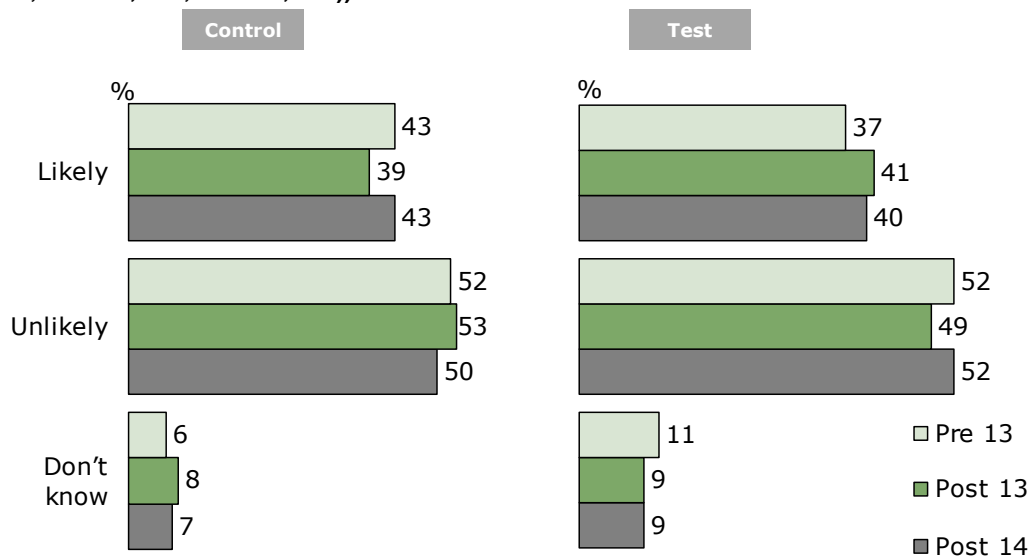


Source: MBQ_13 How likely would you say it is for people who regularly evade paying income tax to get caught?

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 over time and opinions remain divided. In 2014 there were no statistically significant shifts in attitudes in either the test or the control areas (Figure 6.4).

Figure 6.4 Perceived likelihood respondent will be caught for not declaring cash income (test vs. control)

Unweighted base: All respondents (Control (Pre 13, 266; Post 13, 273; Post 14, 275); Test (Pre 13, 694; Post 13, 686; Post 14, 742))



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

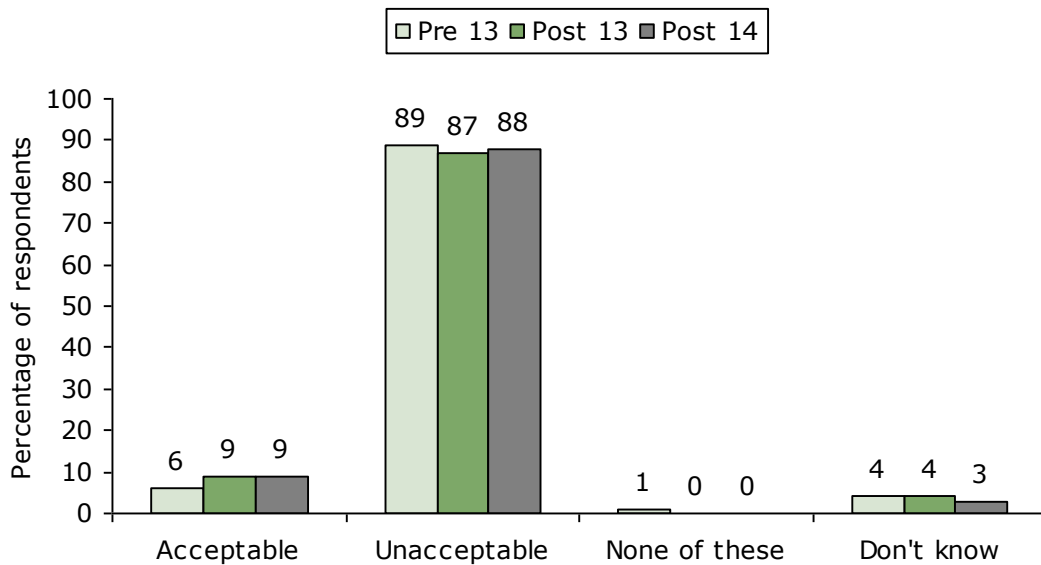
This section describes attitudes towards compliance and evasion, in terms of prevalence and acceptability.

Acceptability of income tax evasion

In all waves the majority of individuals (pre 2013: 89%; post 2013: 87%; post 2014: 88%) have felt income tax evasion was always or mostly unacceptable (figure 6.5). The proportion of individuals who stated that income tax evasion is acceptable has remained the same in 2014 as for 2013 (figure 6.5). The patterns seen in the test and control areas also remained stable (Data not shown).

Figure 6.5 Acceptability of income tax evasion

Unweighted base: All respondents (Pre 13, 960; Post 13, 958; Post 14: 1,018)



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

Reasons for not evading tax

Individuals were asked, without being prompted, the main reason why they would not evade income tax. In 2014 extrinsic motivators²⁴ were again frequently mentioned with responses connected with it being illegal holding relatively stable (26% in 2014, see Table 6.1). The percentages for extrinsic motivators were consistent with those seen in 2013.

Of the intrinsic motivators, the percentage giving a reason associated with them being honest returned to a similar level to that seen in pre 2013. Other percentages remained largely unchanged.

Table 6.2 Reasons why you would not evade income tax

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

	Pre 13 (%)	Post 13 (%)	Post 14 (%)
Because it's illegal	31	27	26
Because of the penalties/consequences I could face	8	10	8
Because it's unfair to other taxpayers	12	16	17
Because it's immoral	7	10	10
The probability/likelihood of getting caught	8	8	7
Because I am honest	11	8	13
Because I don't have an opportunity to/cannot evade tax	4	4	4
I cannot because I am PAYE or tax is taken at source	6	4	6
There is no reason why I wouldn't regularly evade tax	2	2	2
Other	6	6	4
Don't know	5	5	4

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.

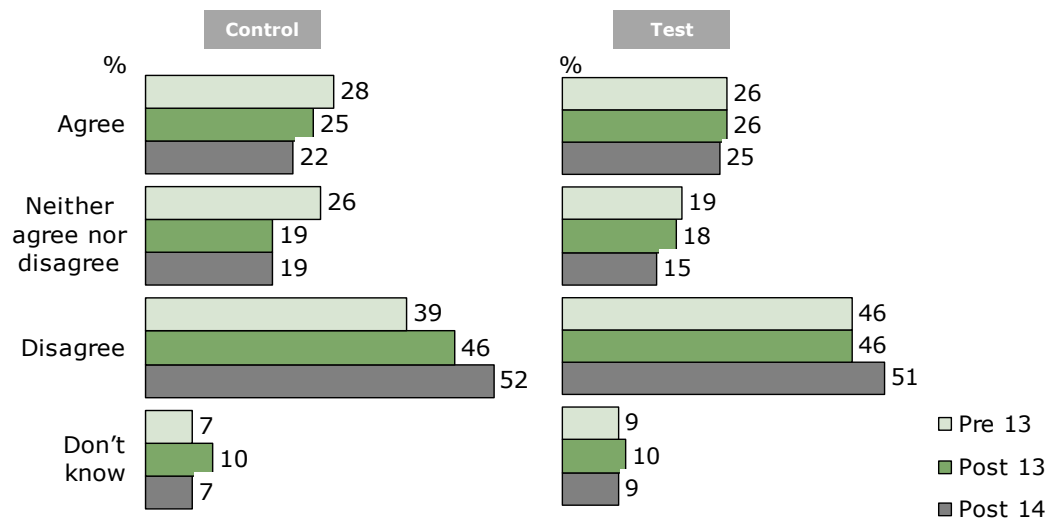
The proportion of all respondents who disagreed with the statement that other people think it is ok not to pay tax on cash earnings has increased between pre 2013 and post 2014 from 44 per cent to just over half (51%). The proportion who agreed remained at around one quarter (24%). (Data not shown).

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.

It is unclear whether this increase was campaign related as there were no significant differences between control and test areas and it is not possible to analyse the data by campaign recognition (Figure 6.7).

Figure 6.7 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 13, 266; Post 13, 273; Post 14, 276); Test (Pre 13, 694; Post 13, 685; Post 14, 742))



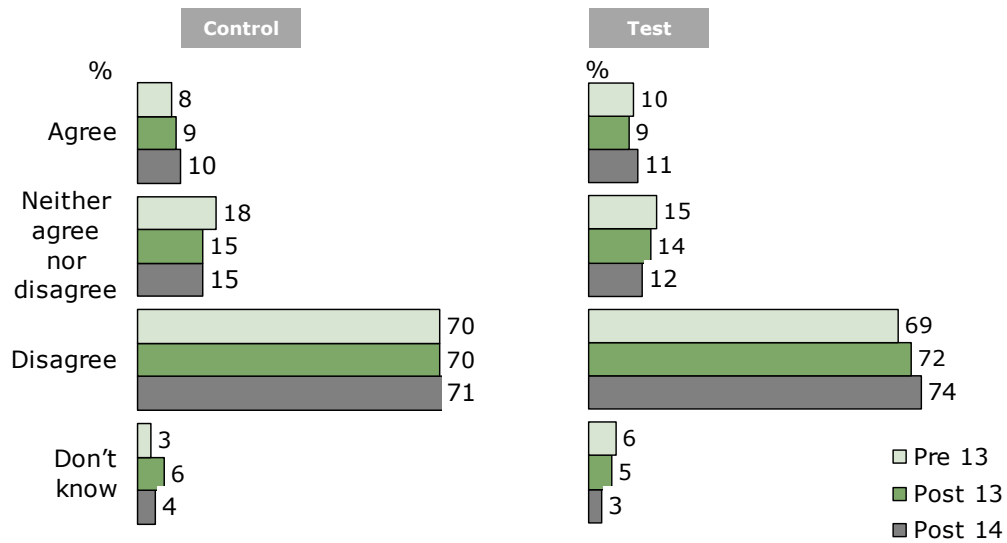
Source: MBQ_N2 Please tell me to what extent you agree or disagree with the following statements: A lot of people I know think it's okay not to pay tax on cash earnings

Individuals were also asked whether they personally felt that it was okay being paid in cash for a job and then not declaring all the income. Perceptions have remained relatively stable, with only around one in ten agreeing with the statement (10%) and the majority disagreeing with it (74%) in 2014. (Data not shown)

As shown in figure 6.8, individuals' perceptions in the test and control area were similar and have remained stable over time.

Figure 6.8 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 13, 266; Post 13, 273; Post 14, 276); Test (Pre 13, 694; Post 13, 684; Post 14, 742))



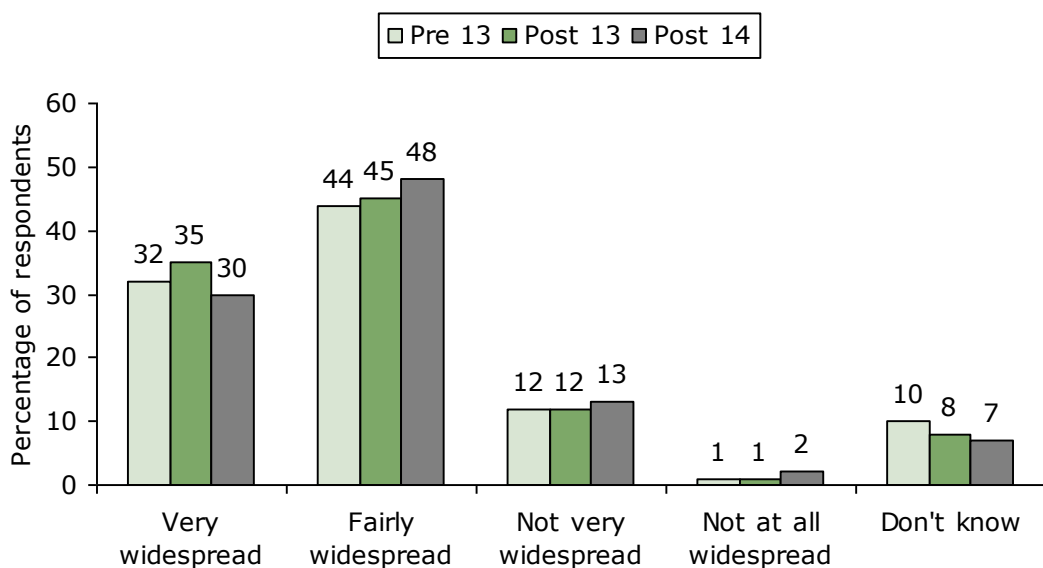
Source: MBQ_N3 Please tell me to what extent you agree or disagree with the following statements: I think it's okay being paid in cash for a job and then not declaring all of it on your tax return

Prevalence of tax evasion

Individuals were asked how widespread they felt income tax evasion was. In both the pre- and post- campaign waves most felt that it was either very or fairly widespread (Figure 6.9), with no statistically significant change over time.

Figure 6.9 How widespread tax evasion is

Unweighted base: All respondents (Pre 13, 960; Post 13, 958; Post 14: 1019)

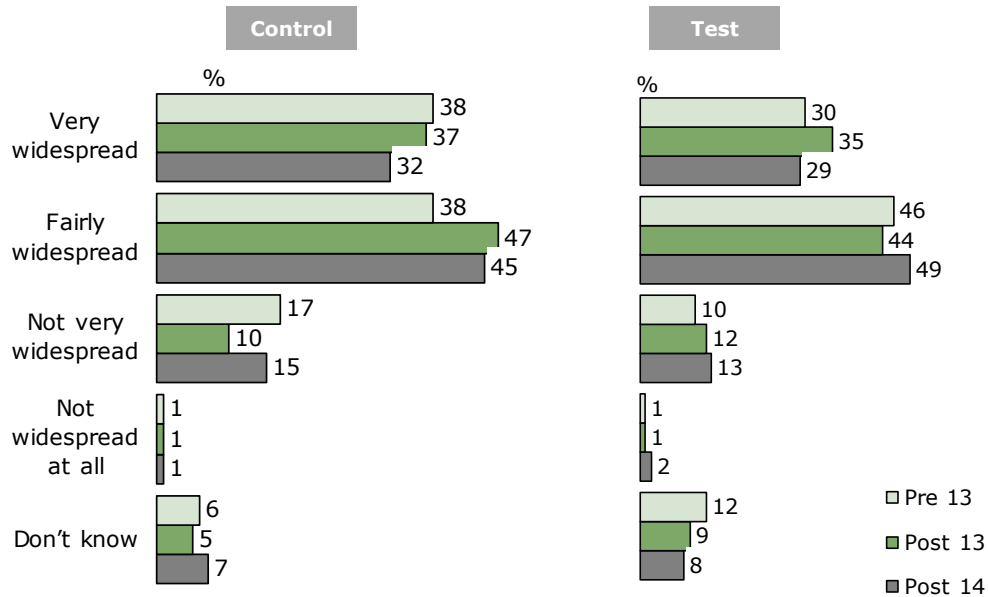


Source: MBQ_21 In your view, how widespread do you think income tax evasion is...

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 and this pattern was replicated in 2014 (test; 78%, control, 78%). (Figure 6,10).

Figure 6.10 How widespread tax evasion is (test vs. control)

Unweighted base: All respondents (Control (Pre 13, 266; Post 13, 273; Post 14, 277); Test (Pre 13, 694; Post 13, 686; Post 14, 742))



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 (spontaneous, 19%; verified, 11%; and prompted, 48%). Recognition in the control area sample (spontaneous, 12%; verified, 3%; prompted, 33%) suggests that there may have been contamination between test and control areas in addition to possible over-claim.

Recognition of radio advertising in 2014 continued to lead compared to that attributable to other advertising formats; with just 14 per cent reported viewing advertising through more than one medium. However, limiting advertising to one channel would reduce advertising recognition overall.

7.2 Reaction to campaign

The main messages for the campaign came through clearly. Campaign recognisers were more likely to recall campaign messages than non-recognisers (85% compared to 71%).

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 (64%). Slightly fewer felt that it had stuck in their mind (45%) and that it had been threatening (41%). There is no evidence that the campaign has resulted in overtly worrying the attitudinally compliant about their taxes.

Self-reported action as a result of the campaign has continued to be limited in the test area sample (five per cent of those who had seen/heard the campaign 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 continued to be low. Only 13 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 continued to be more likely than non-recognisers to be aware of the site (21% compared to 6% in the test area). However, even among campaign recognisers very few (3%) had actually visited the site.

7.3 Attitudes to Compliance

Respondents continued to support positive statements about compliance. For example, three-quarters of those questioned in the test area agreed that HMRC wants people with undeclared income to come forward and 83 per cent in the test area agreed that 'It is a priority to ensure your tax affairs are in order'.

Campaign recognisers from the test area were consistently more likely than non-recognisers to report positive attitudes about HMRC and tax evasion. This is a key finding in the 2013/14 SME report and suggests a link between reported awareness of the campaign and positive attitudes to compliance.

7.4 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 over time. There were also no significant differences between the test and control areas which suggests the campaign has not significantly altered these attitudes.

There continues to be no evidence of the campaign creating a false social norm that tax evasion is more widespread (78 per cent agreed that it was widespread both in the test and in the control areas). A minority of individuals continue to think that tax evasion is acceptable but there is no difference between the test and control areas (control, 10%; test, 9%).

While many measures remain stable, the proportion of people who disagreed that other people think it is okay not to pay tax on cash earnings has increased (2012: 44%; 2014: 51%). It is unclear whether this finding is related to the campaign.

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



Where it was not possible to show the poster online the following description was read out.

"The main image in the posters is of a person's eyes appearing from behind grey paper either looking through a tear or with the poster pulled down at the corner. In all the posters the person appears to be looking directly at you. Below the image of the eyes the text reads "We're closing in on undeclared income. Go to gov.uk/sortmytax". Below this another message says "if you have declared all your income you have nothing to fear."

The other two executions were:



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

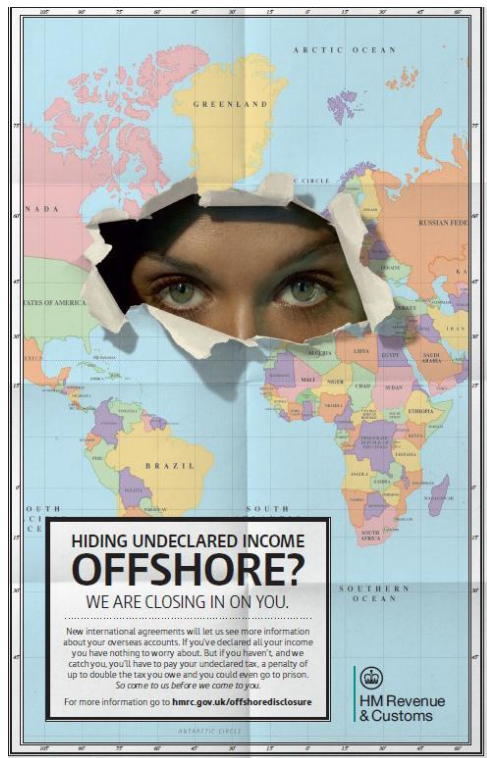
Ambient Evasion Publicity

Interviewers read out a list of ambient sources to respondents, which included the following:

- Cash point screens
- Posters on trains (London and SE only)
- Posters or stickers in public toilets or washrooms
- Somewhere else.

Print – Offshore Accounts

The image that was shown in the survey for the Offshore Accounts advertising is reproduced below:



Where it was not possible to show the image online the following description was read out.

“Another HMRC campaign about offshore accounts has also been running recently in newspapers and magazines, on the internet and via text message. It shows the eyes appearing through a map of the world. However, this advertising is specifically about offshore accounts.”

Appendix B: Questionnaire

Evasion Publicity Campaign Tracking – 2014 Questionnaire

(TNS BMRB Omnibus Survey, Evasion Publicity Campaign Tracking © TNS 2014)

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

FOR BOOSTER, Q1 WILL BE ASKED AT END OF SECTION FOR THOSE WHO QUALIFY ONLY

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.

Q2. Please rate the following statements on a scale of 1 – 9 where 1 is to disagree strongly and 9 is to agree strongly.

A1: It's OK to cheat on taxes

B1: I often need help understanding official forms

C1: I am very confident in dealing with my finances

D1: I am confident using a computer

DO NOT ROTATE OR RANDOMISE STATEMENTS. FOR EACH (ONE SCREEN FOR EACH AND SHOW SCALE AS HORIZONTAL WITH 1 ON LEFT AND 9 ON RIGHT AND DK AND PREFER NOT TO ANSWER DISCRETELY PLACED BELOW)

1 – Disagree strongly

2

3

4

5

6

7

8

9 – Agree strongly

Don't know

Prefer not to answer

SCRIPTING: ANY 'DON'T KNOW' OR MISSING VALUES ON THE ONE TO NINE SCALE QUESTIONS SHOULD BE IMPUTED OR BE REPLACED WITH THE MEAN – TO BE CONFIRMED.

Q3. And thinking about the last 12 months, which of the following have you done?

ONE SCREEN FOR EACH; SINGLE CODE

E Not declared small amounts I should probably have paid tax on?

E1: Yes

E2: No

E3: Don't Know

E4: Prefer not to answer

F: Worked cash in hand?

F1: Yes

F2: No

F3: Don't Know

F4: Prefer not to answer

SCRIPTING: NO NEED TO SHOW QUESTION/CODE REFERENCES AT Q3/4 FOR RESPONDENTS – THESE ARE SIMPLY FOR REFERENCE TO THE ALGORITHM)

Q4. Please indicate whether you think the following statements are true or false.

ONE SCREEN FOR EACH; SINGLE CODE

G: HM Revenue and Customs collect National Insurance contributions?

G1: True

G2: False

G3: Don't Know

H: HM Revenue and Customs collect Income Tax?

H1: True

H2: False

H3: Don't Know

I: HM Revenue and Customs pay out Tax Credit?

I1: True

I2: False

I3: Don't Know

(ANALYSIS/SPEC_ RECODE THE ANSWERS FROM QUESTIONS E TO I INTO BINARY VARIABLES (0 – NO, 1 – YES).

FOR BOOSTER, CHECK SEGMENT AND ONLY CONTINUE IF RULE BREAKER OR POTENTIAL RULE BREAKER. FOR MAINSTAGE, CONTINUE FOR ALL RESPONDENTS.

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

CAMPAIGN (PRE-STAGE)

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 / Health and wellbeing
- People or businesses using offshore banking/ Offshore accounts

Electricians
Targeting the affluent
eMarketplace traders / direct selling
Self assessment/ My Tax Return Catch Up / VAT Outstanding Returns
(Initiative)
Tax credits
Alcohol
Tobacco
Let Property/ Property Sales
Taskforces – not specified
Other (SPECIFY).
Don't know

CAM1X And have you seen any advertising or publicity from HMRC recently about offshore accounts?

Yes
No
Don't know

IF ANY CODED AT CAM1 OR CAM1X CODED YES, INSERT TEXT 'Apart from that aimed at certain trades or occupations or about offshore accounts, 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
Washrooms / toilets
Cash machine screens
Telephone boxes
Advertising **on** trains
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

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 see any of these but have seen similar pictures of eyes peering through grey

paper

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
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

Phone boxes

Cash point screens

Posters on trains

Posters or stickers in public toilets or washrooms

Somewhere else (please specify)

(None/not seen any – DO NOT READ OUT)

(Don't know – DO NOT READ OUT)

IF YES AT CAM7 AND PHONE BOXES OR TRAINS MENTIONED AT CAM11, ASK:

CAM11x As well as seeing the images on[INSERT RELEVANT ANSWERS FROM CAM 11], did you also see them on outdoor billboards?

Yes

No

Don't know

IF SAID YES AT CAM2 (SEEN ADVERTISING ON TAX EVASION) AND SEEN ANY ADVERTISING AT CAM5 OR CAM7 OR ANY CODES APART FROM NONE/DK AT CAM11, ASK CAM12.

CAM12 When we asked you earlier whether you had seen any advertising or

publicity on tax evasion and you replied yes, were you referring to the advertising that we have just played and shown to you?

Yes

No

(Don't know)

CAM13 Thinking about the radio and poster advertising you have just seen and heard, what do you think is 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, OR 11 (REFLECTING UPDATED CODES AT CAM11), 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)

ASK ALL

CAM22B Please now look at these images from another HMRC campaign

about offshore accounts which has been running in newspapers and magazines, on the internet and via text message. Have you seen any of these ads recently?

INSERT JPGS

Yes

No

Don't know

IF YES AT CAM22B and YES AT CAM2, ASK CAM23

CAM23 And thinking back to the earlier point in the questionnaire when you

described in your own words the HMRC advertising you had seen or heard,

was it the offshore accounts advertising you were referring to?

Yes

No

Don't know

BOOSTER RESPONDENTS ONLY

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

SINGLE CODE ONLY.

Yes

No

(Refused – BUTTON)

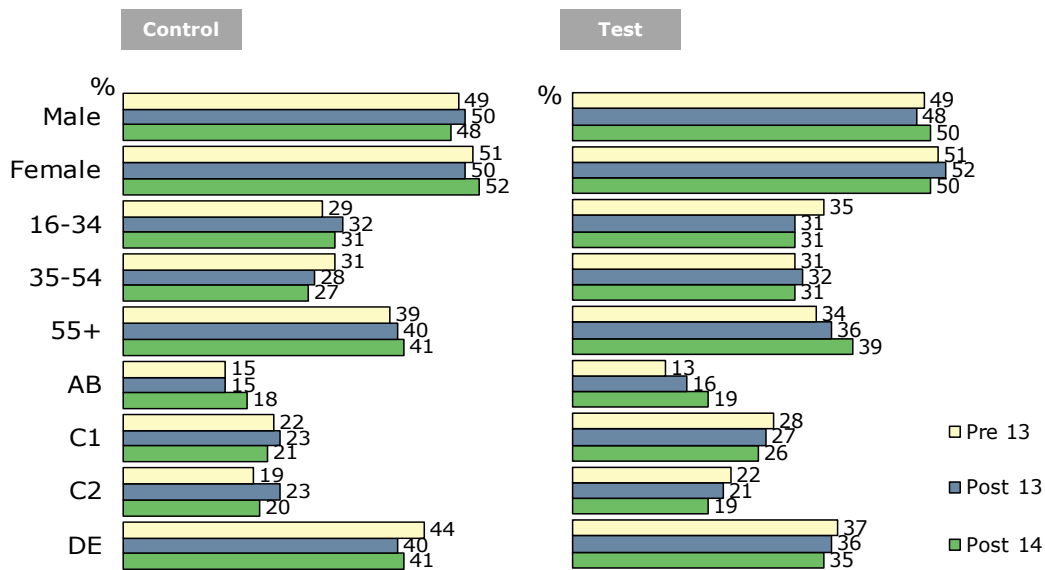
Appendix C: Profiles of Respondents

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

Figure C.1 Gender, age and social grade

Base: All respondents - including boost of Rule Breakers and Potential Rule Breakers

(Control: Pre 13: 413; Post 13: 425; Post 14: 651 / test: Pre 13: 1,223; Post 13: 1,214; Post 14: 1,723)

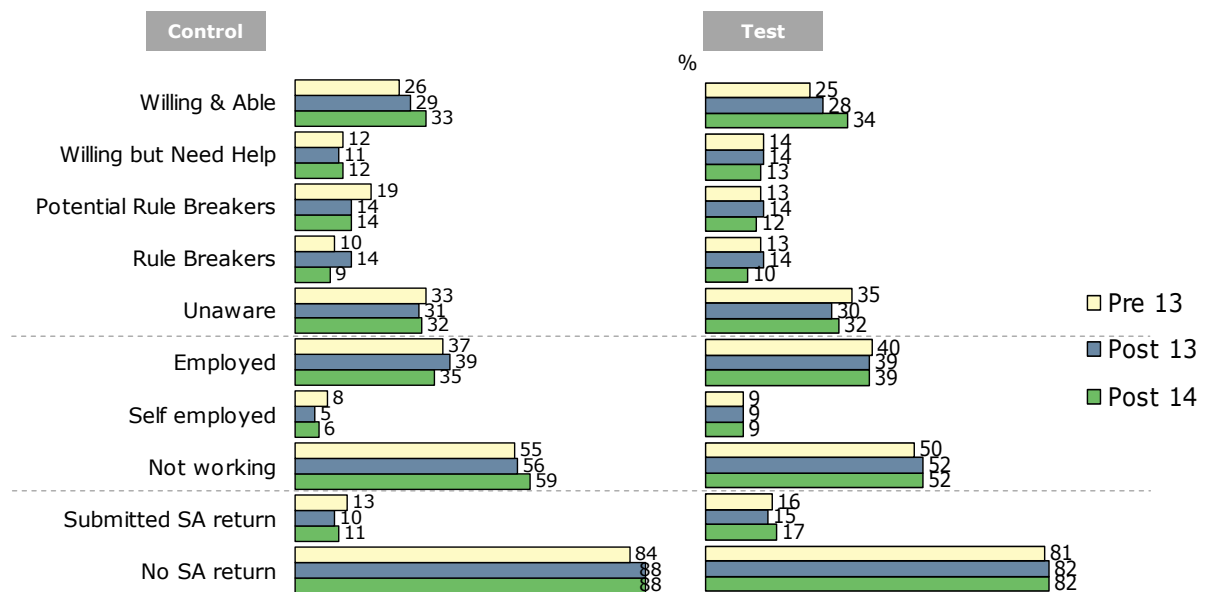


As figure C.1 shows, post 2014, equal proportions of the samples in both the control and test area in both waves were male (48-50%) and female (52-50%) respectively. In terms of age, the sample profiles between the control and test area were fairly similar, although, the control area had a slightly higher proportion who were aged 55 or over (39-41% compared to 34-39%). In terms of social grade, respondents were most commonly DE group (35-44%).

Figure C.2 shows the segment, employment status and submission of Self Assessment (SA) returns.

Figure C.2 Segment, employment status and submission of SA return

Base: All respondents - including boost of Rule Breakers and Potential Rule Breakers
 (Control: Pre 13: 413; Post 13: 425; Post 14: 651 / test: Pre 13: 1,223; Post 13: 1,214; Post 14: 1,723)



Most commonly respondents in both the control and test areas were either Willing and Able (25-34%) or Unaware (30-35%). The samples contain a fairly high proportion of Rule Breakers (9-14%) and Potential Rule Breakers (12-19%) as these were specifically oversampled to allow for analysis by these segments.

Approximately half (50-59%) of the samples were not working, one in ten (5-9%) were self-employed and four in ten (35-40%) 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.

