



Research report

Understanding the Care and Support Employer Population

Qualitative research to better understand how Care and Support Employers feel about the closure of the Simplified PAYE Deduction Scheme (DOME) and the subsequent move to RTI

GfK NOP

May 2012

Understanding the Care and Support Employer Population

About Personal Tax Customer & Strategy (PT C&S)

Personal Tax Customer & Strategy works with colleagues in Personal Tax and across HMRC to help develop our approach to implementing the customer centric business strategy. We use customer insight to help PT design, deliver and operate services for individual customers which

- improve customer experience
- maximise tax yield
- ensure that those who need help get the support they need, when they need it

PT C&S also has a corporate role, to manage the relationship with the voluntary and community sector on behalf of HMRC

Contents

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

© Crown Copyright 2012 - Published by Her Majesty's Revenue and Customs.

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

Understanding the Care and Support Employer Population

Research requirement (background to the project)

In April 2013, HMRC are introducing the Real Time Information (RTI) scheme where the majority of employers will be required to file their PAYE returns online, when they pay their employees.

However, there are two exceptions to the HMRC online requirement: these are:

- some religious groups; and
- those who employ staff to provide them with personal care known as *care and support employers* (CAS Employers).

These customers currently submit paper returns under a Simplified PAYE Deduction Scheme known as DOME. This scheme will close in April 2014.

Thereafter, under the RTI process *care and support employers* can choose to:

- submit information electronically when they pay their employees as all other employers will; or
- file monthly using a new paper form.

The objectives of this research were to obtain a better understanding of Care And Support Employers and their:

- attitudes to and experiences of paper filing
- reactions to a draft version of the new form
- attitudes to monthly filing
- attitudes to and experience of online filing with an emphasis on barriers and possible enabling factors
- attitudes to the change and their preferred communications channels with HMRC

When the research took place

The research took place during February and March 2012

Who did the work (research agency)

GfK NOP Social Research qualitative team

Understanding the Care and Support Employer Population

Method, Data and Tools used, Sample

Thirty face to face, in-depth interviews were conducted in home (each lasting up to 60 minutes) amongst Care and Support Employers. All respondents were responsible for submitting paper returns under the Simplified PAYE Deduction Scheme.

There was a spread of respondents in terms of number of employees, type of service employed and whether they were the actual recipient of care or a relative of the recipient of care.

The research took place across England, Scotland and Wales.

Main Findings

Attitudes and Behaviours

CAS Employers cannot easily be typified as they vary greatly in terms of care and support needs, education and life-stage

However, they do not see themselves as employers, but as a distinct customer group, with specific needs when it comes to dealing with HMRC

They are highly organised individuals who expect HMRC to meet their high standards with regards to timely receipt and processing of forms.

Patterns of behaviour for filing paper returns are now firmly established; they routinely leave sections blank because they have not been informed otherwise.

CAS Employers currently do not understand the reason for RTI and see it as an unnecessary burden placed on time-poor carers

New Form

CAS Employers feel that HMRC should pre-complete the forms wherever possible; as is currently the case with the P12 card.

There is also a strong preference for tick boxes to indicate if any details have changed as well as some space to provide new information.

Understanding the Care and Support Employer Population

CAS Employers would normally use the P12 card to complete their employees' PAYE calculations but were unsure how they would do this if they were not recording the information on a single annual form.

Monthly Filing

Most CAS Employers had a negative reaction to the idea of having to submit monthly forms.

For many, monthly filing is seen as an imposition with no apparent benefit to them or their employees. Their reactions are based on:

- their personal circumstances (such as: lack of time, whether their disabilities impacted on completing form, number of employees, the task compared to the amount of pay)
- being asked to do extra work and no idea why this was necessary
- no reason or rationale from HMRC about the introduction of RTI. While they understood RTI, they did not know why they had to complete a more difficult form more frequently

Process

CAS Employers liked the familiarity and ease of paper filing and had developed a routine for completing the P12 card. They did not understand why HMRC was changing the form or the process.

They were very concerned about any delays caused by HMRC (eg: issuing P12 cards or responding to queries) that could impact the payment of their employees.

Support

CAS Employers see themselves as a distinct customer group who are vulnerable and in need of more support from HMRC.

Currently, they perceive an overall lack of support from HMRC. As a result, they perceive themselves as having a distinct lack of individual identity within HMRC.

Understanding the Care and Support Employer Population

Online Filing

For the few who are already using computers regularly, online filing could potentially be an option. However, the majority of CAS Employers did not currently see online as an appropriate channel. This is because:

- they did not want to have to learn a new online system or deal with any potential problems that they perceived could arise from online filing
- for those who have online capability, they put their preference for paper filing down to their 'age' as the online channel is not one they regularly use for important matters such as completing Government forms