



HM Revenue
& Customs

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Cognitive Testing of Tax-Free Childcare
Draft Guidance and Registration Pages:
Research with Parents and Childcare
Providers

Appendix B: Research Materials

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Disclaimer

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Appendix B Research Materials

The depth interview guides are appended below.

Parent Discussion Guide

The interviews are **cognitive** in nature so please ensure that you are using your observational skills when interviewing. It is important that body language and facial expressions are picked up on and drawn upon during the interview. It is also important to probe on cognitive processes throughout exploring: understanding, comprehension, interpretation, usefulness.

Notes	Guide Sections	Guide Timings
1. Introductions and background	Explains the purpose and ground rules for the discussion, and covers the format of the discussion, along with roles and responsibilities.	5 mins
2. Awareness of Tax-Free Childcare	This section is to ease the participant into the discussion and set the context for the rest of the discussion. This will be very brief.	5 mins
3. Exploration of guidance – initial impressions and section 1	This section will discuss the guidance as a whole and get participants first impressions. The latter part of this section will focus on section 1 of the guidance and whether the information provided in the overview is clear and usable.	20 mins
<p><i>Please note that everyone will discuss sections 1, 2, 3 and 6 with the participants. However, the interviews will be split by whether they are covering sections 4 or 5. Confirmation of whether you will be covering section 4 or 5 will be confirmed prior to the interview and will depend on the type of participant to be interviewed.</i></p>		
4. Exploration of section 2 of the guidance.	This element will purely focus on section 2 of the guidance and participant’s eligibility for the scheme. Participants will discuss the section in general and then be directed to specific extracts of the guidance that are relevant to their household.	25 mins

<p>5. Exploring the registration process and section 3 of the guidance.</p>	<p>This segment will discuss section 3 of the guidance and the registration pages in tandem. The discussion will start with general thoughts on section 3 of the guidance and then we will move on and discuss the registration pages each in turn to establish what is unclear and whether the guidance can answer the questions that have been raised by the registration pages.</p>	<p>25 mins</p>
<p>6. Key messages and conclusions</p>	<p>Summing up the discussion and key messages – participants will reflect on the discussion and work with the researcher to come to final conclusions.</p>	<p>5 mins</p>

<p>1. Introductions and background</p>	<p>5 mins</p>
<ul style="list-style-type: none"> • Thank participant for taking part • Introduce self, Ipsos MORI • Explain purpose of the interview – we are conducting research about childcare on behalf of HMRC. This will involve looking at guidance materials for childcare support. NOTE TO MODERATOR - PLEASE AVOID GIVING DETAILS ABOUT THE SCHEMES PURPOSE AND MODE OF OPERATION AS THIS IS BEING TESTED DURING THE INTERVIEW. • Confidentiality: reassure all responses anonymous and that information about individuals will not be passed on to anyone, including back to HMRC. • Role of Ipsos MORI – independent research organisation (i.e. independent of GOVERNMENT), we adhere to MRS code of conduct, we gather a range of opinions from a range of people: all opinions valid • Length: approx. 60 minutes • Get permission to digitally record – transcribe for quotes, no detailed attribution • Any questions before we begin 	
<ul style="list-style-type: none"> • Gain background information about the respondent for context ; explore family circumstances <ul style="list-style-type: none"> ○ How many children do you have; how old are they ○ Who do you live with ○ Are you currently working; What do you do ○ Are you currently claiming tax credits or Universal Credit ○ Are you currently using childcare vouchers to help pay for childcare ○ What childcare are you currently using – provide details 	
<p>2. Awareness of Tax-Free Childcare</p>	<p>5 mins</p>
<ul style="list-style-type: none"> ○ Briefly explore awareness of Tax-Free Childcare <ul style="list-style-type: none"> ○ What do you know about TFC; is this something you have heard of; where did you hear – probe: friends, family, Newspapers, television, online, Other <p><i>Note to researcher: if participant has not heard of it please briefly explain new scheme along the lines of the bullet below. Please do not provide any more details than the below. Information is just for context:</i></p> <p>HMRC is making changes to the financial assistance that is available to</p>	

<p style="text-align: center;">working parents for the use of childcare.</p> <p>What if anything would you do when the scheme starts/launches</p> <ul style="list-style-type: none"> • If you were considering registering for Tax-Free Childcare what if anything would you do before registering – spontaneously explore Probe: <ul style="list-style-type: none"> ○ Explore whether they are likely to look for information; reasons for this ○ Type of information they would ideally need; reasons for this • When you have been previously thinking about childcare and possible support for paying for childcare, where have you gone for information- probe: Online; GOV.UK; Providers; Friends & Family <ul style="list-style-type: none"> ○ Explore whether this has changed at different times; reasons for this 	
<p>3. Exploration of guidance – initial impressions and section 1</p>	<p>20 mins</p>
<p><i>Researcher to present the guidance document to the participant, please allow the participant to BRIEFLY look through the document – individual sections of the guidance will be discussed in more detail later in interview. Please observe what the participant focuses on when looking over the document. Key here is to see which sections they spend the most time on or skip over.</i></p>	
<p><i>Please cover the priority terms below with the participant as they arise. The key is to assess their understanding of these terms. The priority terms must be covered. The other terms in the box below on the next page can be covered if they arise during the interview.</i></p> <p><u>Priority terms:</u></p> <ul style="list-style-type: none"> • Reconfirmation (reconfirm or reconfirming) – section 1 – How much you’ll get – P7. Section 3 - Applying for Tax-Free Childcare for an additional child – P30 • Top-up payments – section 1 – How much you’ll get – P7. Section 2 – Age of child – P12 • Entitlement period - section 1 – P7 – How much you’ll get. Section 2 – Age of child – P12 • Start-up period (in the context of new businesses) SELF-EMPLOYED PEOPLE ONLY - Section 1 – Eligibility – P8. Section 2 - Start-up periods for the self-employed – P19 • Pay-only account - section 2 – Age of child – P12. • Three months – section 1 – How much you’ll get – P7. Section 1 – Eligibility – P9. 	

Other terms of interest:

- Childcare account
- Eligibility
- Registered or approved childcare
- Sign-up (in the context of childcare providers)
- Difference between nominating/appointing somebody to manage your account
- Childcare to help you work
- Qualifying childcare
- Childcare account notice (with regards to Employer-Supported Childcare)

Briefly explain to the participant that the guidance will be online webpage text and therefore they will be able to click through to relevant sections.

Please show participant SHOWCARD A

- What do you think about online guidance?
 - Do you use it
 - Would you use it
 - How would use it
 - Would you print out sections?
 - What do you think of the format?

Direct participants to contents page and explain that these topics will be covered by the online guidance

- **What immediately comes to mind when you are looking through the guidance?**
 - How would you describe it
 - What words spring to mind
- **How easily do you think you would be able to find the information you needed?**
 - How could this be improved
 - How useful are the subheadings
- **How usable do you think the guidance is?**
 - How clear do you think the information is overall
 - Any initial thoughts on how it could be improved
 - How clear is the language
 - Are there any terms that could be made clearer
 - How could they be made clearer
- **If this guidance was available would you use it ; outline how you would use this?**
 - Would you read it all
 - Read specific sections - which sections; why
 - Briefly glance over it
 - Anything that would put you off using the guidance; reasons for this
 - Would you seek advice from anywhere else: HMRC helpline, GOV.UK.

MODERATOR:
FOCUS
PARTICIPANT ON
CONTENT AND
STYLE OF
DOCUMENT
RATHER THAN
STRUCTURE

other websites

Looking at the guidance in more detail

Section 1 -Introduction

Researcher to present **section 1** of the guidance document to the participant. Please allow the participant to **BRIEFLY** look over this section. Please provide them with a highlighter and ask them to highlight anything that they think is unclear. We will be directing them to specific paragraphs/extracts later.

- **What are your first impressions of this section**
 - Gauge understanding; what is it telling you
 - What stands out; reasons for this
 - What are the key things you would want to know; how easy do you think it is to find that information
 - How useful are the subheadings

Please refer to the elements the participants have highlighted as being unclear. Use the following questions as a guide to probe on how this could be improved.

- **Clarity of the information;** how clear is the content; anything that is unclear
 - Anyway this could be improved
 - Any words that you don't immediately understand / could they be expressed differently?
- **How helpful is it to have an overview of the document;** reasons for this

Please refer participant to extract on **P6 & P7 – Overview**. Please give them time to **read the extract fully**. Please ask participant to once again highlight anything that they think is unclear. Please explore these highlighted sections when discussing their understanding of the extract.

- **Explore understanding;** what is this telling you
- **How clearly does it explain what TFC is**
 - How clear is the language
 - How could this be made clearer
 - What other information do you need
 - **IF THEY NEED FURTHER INFO:** What would you do next? Where would you go for further information?

Please refer participant to extract on **P7 – How much you'll get**. Please give them time to **read the extract fully**. Please ask participant to once again highlight anything that they think is unclear. Please explore these highlighted sections when discussing their understanding of the extract.

- **Explore understanding;** what is this telling you
- **How clearly does it explain what you would be entitled to**
 - How clear is the language

<ul style="list-style-type: none"> ○ How could this be made clearer ○ What other information do you need ○ <i>IF THEY NEED FURTHER INFO:</i> What would you do next? Where would you go for further information? <p><i>Please refer participant to extract on P8 & P9 – eligibility. Please give them time to read the extract fully. Please ask participant to once again highlight anything that they think is unclear. Please explore these highlighted sections when discussing their understanding of the extract.</i></p> <ul style="list-style-type: none"> ● Explore understanding; what is this telling you ● Explore understanding of message <ul style="list-style-type: none"> ○ Does this information tell you whether TFC is relevant to you ○ Who can get TFC ○ What groups can't get it ○ How clear do you think this is ○ Can you claim tax credits, Universal Credit or Employer-Supported Childcare vouchers along with Tax-Free Childcare <p><i>IF THEY THINK THEY CAN: direct participants to the 'Your other government support' element of the extract and ask them how this could be made clearer.</i></p> <ul style="list-style-type: none"> ○ Anyways this could this be made clearer 	
<p>4. Exploration of section 2 of guidance document</p>	<p>25 mins</p>
<p><u>Section 2 – Who can get Tax-Free Childcare</u></p> <p><i>Researcher to present section 2 of the guidance document to the participant. Please allow the participant to BRIEFLY look over this section. You may need to give them a bit of time to even briefly look over this as the section is quite long. We will be directing them to specific paragraphs/extracts later. During the discussion we are interested in gaining views on the terms outlined below.</i></p>	
<p><i>Please cover the priority terms below with the participant as they arise. The key is to assess their understanding of these terms. The priority terms must be covered. The other terms in the box below on the next page can be covered if they arise during the interview.</i></p> <p><u>Priority terms:</u></p> <ul style="list-style-type: none"> ● Reconfirmation (reconfirm or reconfirming) – section 1 – How much you'll get – P7. Section 3 - Applying for Tax-Free Childcare for an additional child – P30 ● Top-up payments – section 1 – How much you'll get – P7. Section 2 – Age of child – P12 ● Entitlement period - section 1 – P7 – How much you'll get. Section 2 – Age of child – P12 ● Start-up period (in the context of new businesses) SELF-EMPLOYED PEOPLE ONLY - Section 1 – Eligibility – P8. Section 2 - Start-up periods for the self-employed – P19 ● Pay-only account - section 2 – Age of child – P12 ● Three months – section 1 – How much you'll get – P7. Section 1 – Eligibility – P9. 	

Other terms of interest:

- Childcare account
- Eligibility
- Registered or approved childcare
- Sign-up (in the context of childcare providers)
- Difference between nominating/appointing somebody to manage your account
- Childcare to help you work
- Qualifying childcare
- Childcare account notice (with regards to Employer-Supported Childcare)

- **What are your first impressions of this section**
 - Gauge understanding; what is it telling you
 - What stands out; reasons for this
 - What are the key things you would want to know; how easy do you think it is to find that information
 - How useful are the subheadings
 - What do you think of the level of information provided in this section
- **Clarity of the information;** how clear is the content; anything that is unclear
 - Anyway this could be improved
 - Any words that you don't immediately understand / could they be expressed differently?

*Please refer participant to **extract on P12** – Age of your child. Please give them time to **read the extract fully**. Please ask participant to once again highlight anything that they think is unclear. Please explore these highlighted sections when discussing their understanding of the extract.*

- **Explore understanding;** what is this telling you
- **How clearly do you think this explains when you will no longer be able to claim Tax-Free Childcare**
 - How could it be improved
 - What other information do you need
- What will happen to your account when your child reaches the upper age limit
 - Is this information clear
 - How could it be improved
- **Explore language used in extract;**
 - How could this be made clearer

*Please refer participant to **extract on P24** – Registered or approved childcare. Please give them time to **read the extract fully**. Please ask participant to once*

again highlight anything that they think is unclear. Please explore these highlighted sections when discussing their understanding of the extract.

- **What do you understand this to mean**
- **From the information you have just read can you tell me what registered or approved childcare is; what made you think this**
 - How clear do you think the information provided is
 - How could the explanation be made clearer
 - Any terms that you do not understand?

Please refer participant to **extract on P26 - Qualifying childcare costs**. Please give them time to read the extract fully. Please ask participant to once again highlight anything that they think is unclear. Please explore these highlighted sections when discussing their understanding of the extract.

- **Explore understanding; what is this paragraph telling you**
- **How clearly do you think this explains what you can use Tax-Free Childcare for**
 - Can you think of any questions that spring to mind that it does not answer
 - Is there anything that needs to be added
- **Explore language used;**
 - How could this be made clearer

Researcher: the following extracts need to be asked where relevant. Some participants may fall into a few or none of these categories. If they fall into several, before the interview we will provide information on which extract to cover. Please ask participant to once again highlight anything that they think is unclear in the extracts. Please explore these highlighted sections when discussing their understanding of the extract in question.

ADDITIONAL RATE TAXPAYER – Please refer participant to **extract on P17 – P18**. Please give them time to read the extract fully. Please ask participant to once again highlight anything that they think is unclear. Please explore these highlighted sections when discussing their understanding of the extract.

- **What do you understand this to mean**
- **How clearly do you think this explains the eligibility around additional rate taxpayers; reasons for this**
 - Do you need more information; what information do you need
 - How could this information be made clearer

SELF-EMPLOYED PERSON IN HOUSEHOLD - Please refer participant to **extract on P18 – P19**. Please give them time to read the extract fully.

- **What do you understand this to mean**
- **How clearly do you think this states what you need to do if someone in**

MODERATOR:
KEY HERE IS TO
ENSURE THAT WE
ESTABLISH HOW
MUCH DETAIL IS
NEEDED ABOUT
THE CHILDS AGE.

your household is self-employed

- Do you need more information; what information do you need
- How clear is the language used
- How could this information be made clearer

TAX CREDIT CLAIMANTS - *Please refer participant to **extract on the bottom of P19 & top of P20**. Please give them time to read the extract fully.*

- **What do you understand this to mean**
- **How clearly do you think this explains that you cannot claim tax credits and TFC; reasons for this view**
 - How could this be explained more clearly
- **Have you come across this information before in the guidance?**
 - **Where have you seen this information before**
 - **Is it useful to provide this information multiple times**
 - If you were reading the guidance on your own do you think you would have already read the overview

EMPLOYER-SUPPORTED CHILDCARE CLAIMANTS - *Please refer participant to **extract on the bottom of P22**. Please give them time to read the extract fully.*

- **What do you understand this to mean; *after participant explains in own words try to gauge understanding of 3 month window.***
- **How clearly do you think this explains that you cannot claim Employer-Supported Childcare and TFC at the same time; reasons for this view**
 - How could this be explained more clearly
- **How clearly does this explain that you can stay on Employer-Supported Childcare if you already claim it**
 - How could this be made clearer
 - Do you need more information; what information do you need
- **Considering everything we have gone through in the guidance:**
 - How easy is it to understand
 - How clear are the messages
 - Anything you are unclear/unsure of – provide examples

KEY QUESTION FOR EVERYONE - *This is an important question, please ensure it is explored as fully as possible:*

- **Do you think you would be able to decide from this information if you were eligible for TFC**
 - Do you think you're eligible / Why?
 - Is there anything in particular that makes you think you aren't eligible/ Why?
 - What makes you say this? Is there any other information that

<p>you would need</p> <ul style="list-style-type: none"> ○ What is the most important thing that you would need to know ○ 	
<p>5. Exploring the registration process and section 3 of the guidance</p>	<p>25 mins</p>
<p><u>Section 3 - How to apply</u></p> <p><i>Researcher to present section 3 of the guidance document to the participant. Please allow the participant to BRIEFLY look over this section. Please ask participant to once again highlight anything that they think is unclear. During the discussion we are interested in gaining views on the terms outlined below.</i></p>	
<p><i>Please cover the priority terms below with the participant as they arise. The key is to assess their understanding of these terms. The priority terms must be covered. The other terms in the box below can be covered if they arise during the interview.</i></p> <p><u>Priority terms:</u></p> <ul style="list-style-type: none"> ● Reconfirmation (reconfirm or reconfirming) – section 1 – How much you’ll get – P7. Section 3 - Applying for Tax-Free Childcare for an additional child – P30 ● Top-up payments – section 1 – How much you’ll get – P7. Section 2 – Age of child – P12 ● Entitlement period - section 1 – P7 – How much you’ll get. Section 2 – Age of child – P12 ● Start-up period (in the context of new businesses) SELF-EMPLOYED PEOPLE ONLY - Section 1 – Eligibility – P8. Section 2 - Start-up periods for the self-employed – P19 ● Pay-only account - section 2 – Age of child – P12 ● Three months – section 1 – How much you’ll get – P7. Section 1 – Eligibility – P9. 	
<p><u>Other terms of interest:</u></p> <ul style="list-style-type: none"> ● Childcare account ● Eligibility ● Registered or approved childcare ● Sign-up (in the context of childcare providers) ● Difference between nominating/appointing somebody to manage your account ● Childcare to help you work ● Qualifying childcare ● Childcare account notice (with regards to Employer-Supported Childcare) 	

- **What are your first impressions of this section**
- Gauge understanding; what is it telling you
- What stands out; reasons for this
- What are the key things you would want to know; how easy do you think it is to find that information
- How useful are the subheadings

Please refer to the elements the participants have highlighted as being unclear. Use the following questions as a guide to probe on how this could be improved.

- **Clarity of the information;** how clear is the content; anything that is unclear; anyway this could be improved
 - Any words that you don't immediately understand / could they be expressed differently?
- **Explore whether the guidance clearly explains:**
 - **everything you will need to do**
 - **everything you will need to have to hand before you register for TFC**

*Researcher to present the **registration pages** to the participant. Please run through these with the participant. When running through each slide in turn, please establish where they may get stuck and when they would refer to the guidance.*

- **Brief overall thoughts of the page; ease of understanding; anything unclear/get stuck on;** provide details – **probe:** language, format, level of information, other
- **What information would you need here to continue through the registration process**

*Researcher: refer participants back to **guidance document** and see if they can find the information they need.*

- **How easy is it to find the information you need; ease of navigating from registration pages to guidance**
- Explore whether the guidance refers to specific parts of the registration pages directly enough; What should be referred to
- How best to refer to this in the guidance
- **If you were going through this process alone, do you think you would read the guidance before starting the registration process; explore reasons**
 - **IF NO: do you think you would refer to the guidance document during registration;** reasons for this
 - **IF NO: Would you go through the registration process to find out if you were eligible?**

<ul style="list-style-type: none"> • Thinking about the <u>registration pages</u> more generally, what do you think of the layout of the registration pages – clarity, ease of understanding, look <ul style="list-style-type: none"> ○ Any ways these could be improved ○ Explore views on registration pages; what like/dislike 	
6. Key messages and conclusions	5 mins
<ul style="list-style-type: none"> • Now that you have seen some of the guidance, how do you think you would use it <ul style="list-style-type: none"> ○ Would you need to go anywhere else for information; where would you go ○ Websites ○ GOV.UK ○ Friends ○ Family ○ HMRC helpline; why? ○ Are there any amendments that HMRC could make to the guidance so you didn't need to do this? • Is there any other guidance you have found helpful for applying for services? What? Why? • Thinking about everything we have talked about today, what is the most important thing that HMRC could do to improve the guidance • Finally, is there anything else you think is relevant and wish to discuss <p>Thank participants; explain the next steps (e.g. what HMRC will do with the findings). THANK AND CLOSE. Reassure about confidentiality.</p>	

Provider Discussion Guide

The interviews are **cognitive** in nature so please ensure that you are using your observational skills when interviewing. It is important that body language and facial expressions are picked up on and drawn upon during the interview. It is also important to probe on cognitive processes throughout exploring: understanding, comprehension, interpretation, usefulness, interaction with the guidance.

Notes	Guide Sections	Guide Timings
1. Introductions and background	Explains the purpose and ground rules for the discussion, and covers the format of the discussion, along with roles and responsibilities.	5 mins
2. Awareness of Tax-Free Childcare	This section is to ease the participant into the discussion and set the context for the rest of the discussion. This will be very brief.	5 mins
3. Exploration of guidance – initial impressions and section 1	This section will discuss the guidance as a whole and get participants first impressions. The latter part of this section will focus on section 1 of the guidance and whether the information provided in the overview is clear and usable.	15 mins
4. Exploring the sign up process and section 6 of the guidance.	This segment will discuss section 6 of the guidance and the pages where providers will sign up in tandem. The discussion will start with general thoughts on section 6 of the guidance and then we will move on and discuss the sign up pages each in turn to establish what is unclear and whether the guidance can answer the questions that have been raised by the sign up pages.	25 mins
5. Key messages and conclusions	Summing up the discussion and key messages – participants will reflect on the discussion and work with the researcher to come to final conclusions.	10 mins

<p>1. Introductions and background</p>	<p>5 mins</p>
<ul style="list-style-type: none"> • Thank participant for taking part • Introduce self, Ipsos MORI • Explain purpose of the interview – we are conducting research about childcare on behalf of HMRC. This will involve looking at guidance materials for childcare support. NOTE TO MODERATOR - PLEASE AVOID GIVING DETAILS ABOUT THE SCHEMES PURPOSE AND MODE OF OPERATION AS THIS IS BEING TESTED DURING THE INTERVIEW. • Confidentiality: reassure all responses anonymous and that information about individuals will not be passed on to anyone, including back to HMRC. • Role of Ipsos MORI – independent research organisation (i.e. independent of GOVERNMENT), we adhere to MRS code of conduct, we gather a range of opinions from a range of people: all opinions valid • Length: approx. 60 minutes • Get permission to digitally record – transcribe for quotes, no detailed attribution • Any questions before we begin 	
<ul style="list-style-type: none"> • Explore background information relating to organisation and/or role as childcare provider • Explore details of the provider organisation or agency (where relevant) <ul style="list-style-type: none"> ○ Type of provider ○ Services provided ○ Age of the children they look after ○ Do you interact with(e.g. receive) Employer-Supported Childcare ○ If yes what interaction do you have? (<i>e.g. receive payments</i>) • Explore role (either within organisation or providing direct child services) <ul style="list-style-type: none"> ○ Outline details of role – what this involves ○ Age and number of children they look after ○ Explore whether provide childcare directly or via agency 	

2. Awareness of Tax-Free Childcare	5 mins
<ul style="list-style-type: none"> • Briefly explore awareness of Tax-Free Childcare <ul style="list-style-type: none"> ○ What do you know about TFC; is this something you have heard of; where did you hear – probe: friends, family, Newspapers, television, online, Other <p><i>Note to researcher: if participant has not heard of it please briefly explain new scheme along the lines of the information below. Please do not provide any more details than the below. Information is just for context:</i></p> <p style="text-align: center;">HMRC is making changes to the financial assistance that is available to working parents for the use of childcare.</p> <p>Explore:</p> <ul style="list-style-type: none"> • What if anything would you do when the scheme starts/launches; reasons for this • As a childcare provider do you think there is anything you would need to do in preparation for the launch of the scheme? Reasons for this, what would you be likely to do <ul style="list-style-type: none"> • If you were considering signing up for Tax-Free Childcare what if anything would you do before signing up – spontaneously explore <p>Probe:</p> <ul style="list-style-type: none"> ○ Explore whether would look for information; reasons for this ○ Type of information they would ideally need; reasons for this <ul style="list-style-type: none"> ▪ Probe: register for OFSTED if nanny/childminder (<i>any CCP must be registered with the relevant regulatory body before they could sign up to TFC</i>) <ul style="list-style-type: none"> • Is there anywhere you would usually go for information for yourself or for customers on help paying for childcare costs?-probe: Online; GOV.UK; Colleagues; Friends & Family; Provider network <ul style="list-style-type: none"> ○ Explore whether this has changed at different times; reasons for this 	
3. Exploration of guidance – initial impressions and section 1	15 mins
<p><i>Briefly explain to the participant that the guidance will be online webpage text and therefore they will be able to click through to relevant sections. Please show participant SHOWCARD A.</i></p> <ul style="list-style-type: none"> • What do you think about online guidance; reasons for this • Do you use it • Would you use it • How would use it • Would you print out sections 	

<ul style="list-style-type: none"> • What do you think of the format <p><i>Researcher to present the guidance document to the participant, please allow the participant to BRIEFLY look through the document – individual sections of the guidance will be discussed in more detail later in interview. Please observe what the participant focuses on when looking over the document. Key here is to see which sections they spend the most time on or skip over.</i></p>	
<p><i>Please cover the terms below with the participant as they arise. The key is to assess their understanding of these terms. The terms must be covered, please prompt the participant if they do not mention them.</i></p> <ul style="list-style-type: none"> • Reconfirmation (reconfirm or reconfirming) – section 1 – How much you’ll get – P7. • Top-up payments – section 1 – How much you’ll get – P7. • Entitlement period - section 1 – P7 – How much you’ll get. • Childcare account – section 1 – P • Eligibility – section 1 – eligibility – P8 • Registered or approved childcare - section 1 – How much you’ll get – P7. 	
<ul style="list-style-type: none"> • What immediately comes to mind when you are looking through the guidance • How would you describe it? Probe: Ease of understanding, format. • What words spring to mind • As a childcare provider, how easily do you think you would be able to find the information you needed • How could this be improved • How useful are the subheadings • How usable do you think the guidance is • How clear do you think the information is overall • Any initial thoughts on how it could be improved • How clear is the language • Are there any terms that could be made clearer • How could they be made clearer • If this guidance was available would you use it ; outline how you would use this • Would you read it all • Read specific sections - which sections; why • Briefly glance over it • Anything that would put you off using the guidance; reasons for this 	<p>MODERATOR: FOCUS PARTICIPANT ON CONTENT AND STYLE OF DOCUMENT RATHER THAN STRUCTURE</p>

- Would you seek advice from anywhere else: *(follow up prompt)* HMRC helpline, GOV.UK. other websites

Looking at the guidance in more detail

Section 1 -Introduction (p6-7)

*Researcher to present **overview** of the guidance document to the participant. This section provides an overview of TFC. Please allow the participant to **read** over this section. Please provide them with a highlighter and ask them to highlight anything that they think is unclear.*

- **What are your impressions of this section**
- Gauge understanding; what is it telling you.
- Gauge whether providers feel TFC is aimed at parents only
- Who's eligible for TFC? / Who's not eligible?
- How much support will parents get?
- What stands out; reasons for this
- What are the key things you would want to know; how easy do you think it is to find that information
- Does this provide enough background to TFC?
- **Clarity of the information;** how clear is the content; anything that is unclear
 - Anyway this could be improved
 - Any words that you don't immediately understand / could they be expressed differently
- **What do understand registered or approved childcare to be?**
 - Was this something you had heard of before you read the guidance?
 - Can you tell me the difference between registered and approved childcare?
 - Do you think the explanation of registered or approved childcare is clear in the guidance?
 - How could this be improved?
- How helpful do you think this information would be in your interactions with customers?; reasons for this?
 - Would you share this information with parents/customers?
 - How would you share the information?

Do you think that the information is relevant to you? Why? / Why not?

Double check that all key terms have been covered

<p>4. Exploring the sign up process and section 6 of the guidance</p>	<p>25 mins</p>
<p><u>Section 6 - Advice for Childcare Providers</u></p> <p><i>Please allow the participant to read this section fully. During the discussion we are interested in gaining views on the terms outlined below. Please ask participant to once again highlight anything that they think is unclear. Please explore these highlighted sections when discussing their understanding of the section. Please observe what the participant focuses on when looking over the document. Key here is to see which sections they spend the most time on or skip over.</i></p>	
<p><i>Please cover the terms below with the participant as they arise. The key is to assess their understanding of these terms. The terms must be covered, please prompt the participant if they do not mention them.</i></p> <ul style="list-style-type: none"> • Regulatory authority – section 6 – introduction – P40 • Registration/approval number – section 6 – signing up to TFC payments – P41 • Sign-up (in the context of childcare providers) – section 6 - signing up to TFC payments – P41 	
<ul style="list-style-type: none"> • What are your first impressions of this section <ul style="list-style-type: none"> ○ Gauge understanding; what is it telling you ○ What stands out; reasons for this ○ What are the key things you would want to know; how easy do you think it is to find that information ○ How useful are the subheadings ○ What do you think of the level of information provided in this section <p><i>Please refer to the elements the participants have highlighted as being unclear. Use the following questions as a guide to probe on how this could be improved.</i></p> <ul style="list-style-type: none"> • Clarity of the information; how clear is the content; anything that is unclear; anyway this could be improved <ul style="list-style-type: none"> ○ Any words that you do not immediately understand / could they be expressed differently <p><i>Please refer participant to extract on P41 – Signing up to get TFC payments. Please ask participant to once again highlight anything that they think is unclear. Please explore these highlighted sections when discussing their understanding of the extract.</i></p>	

<ul style="list-style-type: none"> • Explore understanding; what is this telling you • Explore whether the guidance clearly explains: <ul style="list-style-type: none"> ○ Everything you will need to do ○ Everything you will need to have to hand before you sign up for TFC ○ Is there any other information that you would need <p><i>Researcher to present the pages where childcare providers can sign up for TFC to the participant. Please run through these with the participant. When running through each slide in turn, please establish where they may get stuck and when they would refer to the guidance.</i></p> <ul style="list-style-type: none"> • Brief overall thoughts of the page; ease of understanding; anything unclear/get stuck on; provide details – probe: language, format, level of information, other • What information would you need here to continue through the signing up process <p><i>Researcher: refer participants back to guidance document and see if they can find the information they need.</i></p> <ul style="list-style-type: none"> • How easy is it to find the information you need; ease of navigating from sign up pages to guidance • Explore whether the guidance refers to specific parts of the sign up pages directly enough; What should be referred to • How best to refer to this in the guidance <ul style="list-style-type: none"> • How would you use the guidance notes; reason for this <ul style="list-style-type: none"> ○ read the guidance before starting the sign-up process; explore reasons ○ refer to them during sign-up ○ use the guidance to find out whether you could sign-up ○ other <ul style="list-style-type: none"> • Thinking about the <u>sign up pages</u> more generally, what do you think of the layout of the pages – clarity, ease of understanding, look <ul style="list-style-type: none"> ○ Any ways these could be improved ○ Explore views on sign up pages; what like/dislike <p style="text-align: center;"><u>Double check that all key terms have been covered</u></p>	
5. Key messages and conclusions	10 mins
<ul style="list-style-type: none"> • Explore views on how they see their role as communicator of TFC; whether feel it is their role to communicate this to employees/parents 	

<ul style="list-style-type: none"> ○ Reasons for this ● Explore details of how they would communicate TFC to parents <ul style="list-style-type: none"> ○ How they would do this ○ What information would you provide <p>Thinking specifically about the guidance pages now...</p> <ul style="list-style-type: none"> ○ What do you see your role in terms of providing information to parents ○ Would you go into detail and support understanding; reasons for this ○ Would you direct them to other support – provide details ● Explore whether they would go anywhere else for information; reasons for this <ul style="list-style-type: none"> ○ Websites ○ GOV.UK ○ Local authority ○ Professional networks ○ HMRC helpline ● Are there any amendments that HMRC could make to the guidance so you did not need to do this ● Is there any other guidance you have found helpful for signing-up for services-provide examples ● Explore additional information needs: <ul style="list-style-type: none"> ○ Is there anything you would want to know as a childcare provider or an employer about what the changes mean for you ○ Is there anything you would want to know as a childcare provider or an employer about how you can be involved in TFC ● How do you think you would respond to the introduction of TFC <ul style="list-style-type: none"> ○ Would you do anything ○ Why would you do this ○ Does the guidance provide enough information ● Given what we have discussed about the TFC guidance, how easy or difficult do you think it looks to use; reasons for this <ul style="list-style-type: none"> ○ What do you think sounds most straightforward about TFC ○ Is there is any element of the system you think may be challenging to use or understand ○ How do you think you would find using the system; What about other people you know ● Thinking about everything we have talked about today, what is the most important thing that HMRC could do to improve the guidance for childcare providers 	
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- **Finally, is there anything else you think is relevant and wish to discuss**

Thank participants; explain the next steps (e.g. what HMRC will do with the findings). THANK AND CLOSE. Reassure about confidentiality.

Providers Who Employ Staff Discussion Guide

The interviews are **cognitive** in nature so please ensure that you are using your observational skills when interviewing. It is important that body language and facial expressions are picked up on and drawn upon during the interview. It is also important to probe on cognitive processes throughout exploring: understanding, comprehension, interpretation, usefulness, interaction with the guidance.

Note: ‘Employers’ in the context of this study should be asked their opinion in their capacity as childcare providers throughout the interview with the exception of their opinion on topic guide section 5 when they should comment from the point of view of an employer of staff.

Notes	Guide Sections	Guide Timings
1. Introductions and background	Explains the purpose and ground rules for the discussion, and covers the format of the discussion, along with roles and responsibilities.	5 mins
2. Awareness of Tax-Free Childcare	This section is to ease the participant into the discussion and set the context for the rest of the discussion. This will be very brief.	5 mins
3. Exploration of guidance – initial impressions	This section will discuss the guidance as a whole and get participants first impressions.	10 mins
4. Exploring the registration process and section 6 of the guidance.	This segment will discuss section 6 of the guidance and the sign up pages in tandem. The discussion will start with general thoughts on section 6 of the guidance and then we will move on and discuss the sign up pages each in turn to establish what is unclear and whether the guidance can answer the questions that have been raised by the sign up pages.	25 mins
5. Exploration of section 5 of the guidance.	This element will purely focus on section 5 of the guidance for employers. Participants will discuss the section in general and then be directed to some sub-sections of the guidance to establish their understanding of these sections and how the guidance could be made clearer.	10 mins
6. Key messages and conclusions	Summing up the discussion and key messages – participants will reflect on the discussion and work with the researcher to come to final conclusions.	10 mins

<p>1. Introductions and background</p>	<p>5 mins</p>
<ul style="list-style-type: none"> • Thank participant for taking part • Introduce self, Ipsos MORI • Explain purpose of the interview – we are conducting research about childcare on behalf of HMRC. This will involve looking at guidance materials for childcare support. NOTE TO MODERATOR - PLEASE AVOID GIVING DETAILS ABOUT THE SCHEMES PURPOSE AND MODE OF OPERATION AS THIS IS BEING TESTED DURING THE INTERVIEW. • Confidentiality: reassure all responses anonymous and that information about individuals will not be passed on to anyone, including back to HMRC. • Role of Ipsos MORI – independent research organisation (i.e. independent of GOVERNMENT), we adhere to MRS code of conduct, we gather a range of opinions from a range of people: all opinions valid • Length: approx. 60 minutes • Get permission to digitally record – transcribe for quotes, no detailed attribution • Any questions before we begin 	
<ul style="list-style-type: none"> • Explore background information relating to organisation and/or role as childcare provider • Explore details of the provider organisation or agency (where relevant) <ul style="list-style-type: none"> ○ Type of provider ○ Services provided ○ Age of the children they look after ○ <i>Do you interact with(e.g. receive) Employer Supported Childcare</i> ○ <i>As an employer how many staff do you have who receive ESC</i> • Explore role (either within organisation or providing direct child services) <ul style="list-style-type: none"> ○ Outline details of role – what this involves ○ Age and number of children they look after ○ Explore whether provide childcare directly or via agency 	

2. Awareness of Tax-Free Childcare	5 mins
<ul style="list-style-type: none"> • Briefly explore awareness of Tax-Free Childcare <ul style="list-style-type: none"> ○ What do you know about TFC; is this something you have heard of; where did you hear – probe: friends, family, Newspapers, television, online, Other <p><i>Note to researcher: if participant has not heard of it please briefly explain new scheme along the lines of the information below. Please do not provide any more details than the below. Information is just for context:</i></p> <p style="text-align: center;">HMRC is making changes to the financial assistance that is available to working parents for the use of childcare.</p> <p>Explore:</p> <ul style="list-style-type: none"> • What if anything would you do when the scheme starts/launches; reasons for this • As a childcare provider do you think there is anything you would need to do in preparation for the launch of the scheme? Reasons for this, what would you be likely to do <ul style="list-style-type: none"> • If you were considering signing up for Tax-Free Childcare what if anything would you do before signing up – spontaneously explore <p>Probe:</p> <ul style="list-style-type: none"> ○ Explore whether would look for information; reasons for this ○ Type of information they would ideally need; reasons for this <ul style="list-style-type: none"> ▪ <i>Probe: register for OFSTED if nanny/childminder (any CCP must be registered with the relevant regulatory body before they could sign up to TFC)</i> <ul style="list-style-type: none"> • Is there anywhere you would usually go for information for yourself or for customers on help paying for child care costs?-probe: Online; GOV.UK; Colleagues; Friends & Family; Provider network <ul style="list-style-type: none"> ○ Explore whether this has changed at different times; reasons for this 	
3. Exploration of guidance – initial impressions and section 1	10 mins
<p><i>Please show participant SHOWCARD A.</i></p> <ul style="list-style-type: none"> • What do you think about online guidance; reasons for this • Do you use it • Would you use it • How would use it • Would you print out sections • What do you think of the format 	

Explore guidance

*Researcher to present the guidance document to the participant, please allow the participant to **BRIEFLY** look through the document – individual sections of the guidance will be discussed in more detail later in interview. **Please observe what the participant focuses on when looking over the document. Key here is to see which sections they spend the most time on or skip over.***

Briefly explain to the participant that the guidance will be online webpage text and therefore they will be able to click through to relevant sections.

Please cover the terms below with the participant as they arise. The key is to assess their understanding of these terms. The terms must be covered, please prompt the participant if they do not mention them.

- **Reconfirmation (reconfirm or reconfirming)** – section 1 – How much you’ll get – P7.
- **Top-up payments** – section 1 – How much you’ll get – P7.
- **Entitlement period** - section 1 – P7 – How much you’ll get.
- **Childcare account** – section 1 - P
- **Eligibility** – section 1 – eligibility – P8
- **Registered or approved childcare** - section 1 – How much you’ll get – P7.

- **What immediately comes to mind when you are looking through the guidance**
- How would you describe it? Probe: Ease of understanding, format.
- What words spring to mind

- **As a childcare provider, how easily do you think you would be able to find the information you needed**
- How could this be improved
- How useful are the subheadings

- **How usable do you think the guidance is**
- How clear do you think the information is overall
- Any initial thoughts on how it could be improved
- How clear is the language
- Are there any terms that could be made clearer
- How could they be made clearer

- **If this guidance was available would you use it ; outline how you would use this**
- Would you read it all
- Read specific sections - which sections; why
- Briefly glance over it
- Anything that would put you off using the guidance; reasons for this

MODERATOR:
FOCUS
PARTICIPANT ON
CONTENT AND
STYLE OF
DOCUMENT
RATHER THAN
STRUCTURE

<ul style="list-style-type: none"> • Would you seek advice from anywhere else: <i>(follow up prompt)</i> HMRC helpline, GOV.UK. other websites <p style="text-align: center;"><u>Double check that all key terms have been covered</u></p>	
<p>4. Exploring the registration process and section 6 of the guidance</p>	25 mins
<p><u>Section 6 - Advice for Childcare Providers</u></p> <p><i>Please allow the participant to read this section fully. During the discussion we are interested in gaining views on the terms outlined below. Please ask participant to once again highlight anything that they think is unclear. Please explore these highlighted sections when discussing their understanding of the section. Please observe what the participant focuses on when looking over the document. Key here is to see which sections they spend the most time on or skip over.</i></p>	
<p><i>Please cover the terms below with the participant as they arise. The key is to assess their understanding of these terms. The terms must be covered, please prompt the participant if they do not mention them.</i></p> <ul style="list-style-type: none"> • Regulatory authority – section 6 – introduction – P40 • Registration/approval number – section 6 – signing up to TFC payments – P41 • Sign-up (in the context of childcare providers) – section 6 - signing up to TFC payments – P41 	
<ul style="list-style-type: none"> • What are your first impressions of this section <ul style="list-style-type: none"> ○ Gauge understanding; what is it telling you ○ What stands out; reasons for this ○ What are the key things you would want to know; how easy do you think it is to find that information ○ How useful are the subheadings ○ What do you think of the level of information provided in this section <p><i>Please refer to the elements the participants have highlighted as being unclear. Use the following questions as a guide to probe on how this could be improved.</i></p> <ul style="list-style-type: none"> • Clarity of the information; how clear is the content; anything that is unclear; anyway this could be improved <ul style="list-style-type: none"> ○ Any words that you do not immediately understand / could they be expressed differently 	

*Please refer participant to extract on **P41** – Signing up to get TFC payments. Please ask participant to once again highlight anything that they think is unclear. Please explore these highlighted sections when discussing their understanding of the extract.*

- **Explore understanding;** what is this telling you
- **Explore whether the guidance clearly explains:**
 - Everything you will need to do
 - Everything you will need to have to hand before you sign up for TFC
 - Is there any other information that you would need

*Researcher to present the **sign up pages** to the participant. Please run through these with the participant. When running through each slide in turn, please establish where they may get stuck and when they would refer to the guidance.*

- **Brief overall thoughts of the page; ease of understanding; anything unclear/get stuck on;** provide details – **probe:** language, format, level of information, other
- **What information would you need here to continue through the sign up process**

*Researcher: refer participants back to **guidance document** and see if they can find the information they need.*

- **How easy is it to find the information you need; ease of navigating from sign up pages to guidance**
- Explore whether the guidance refers to specific parts of the registration pages directly enough; What should be referred to
- How best to refer to this in the guidance
- **How would you use the guidance notes; reason for this**
 - read the guidance before starting the sign-up process; explore reasons
 - refer to them during sign-up
 - use the guidance to find out whether you could sign-up
 - other
- **Thinking about the sign up pages more generally, what do you think of the layout of the registration pages** – clarity, ease of understanding, look
 - Any ways these could be improved
 - Explore views on registration pages; what like/dislike

Double check that all key terms have been covered

<p>5. Exploration of section 5 of guidance document</p>	<p>10 mins</p>
<p><u>Section 5 – Advice for Employers</u></p> <p><u>MODERATOR TO EXPLAIN WE NOW WANT TO TALK TO THEM AS AN EMPLOYER OF STAFF RATHER THAN A CHILDCARE PROVIDER. THEREFORE WE WOULD LIKE THEM THE THINK ABOUT THE FOLLOWING QUESTIONS AND INFORMATION AS AN EMPLOYER NOT A CHILDCARE PROVIDER.</u></p> <p><i>Researcher to present section 5 of the guidance document to the participant. Please allow the participant to briefly look over this section. During the discussion we are interested in gaining views on the terms outlined below. Please ask participant to once again highlight anything that they think is unclear. Please explore these highlighted sections when discussing their understanding of the section.</i></p>	
<p><i>Please cover the terms below with the participant as they arise. The key is to assess their understanding of these terms. The terms must be covered, please prompt the participant if they do not mention them.</i></p> <ul style="list-style-type: none"> • GOV.UK – section 5 – How you can get involved in TFC – P37 • <u>Disregard for child care vouchers</u> – section 5 – childcare vouchers – P38 • Childcare account notice – section 5 – childcare vouchers – P38 • Life event – section 5 – Employees joining TFC – P39 	
<ul style="list-style-type: none"> • What are your first impressions of this section <ul style="list-style-type: none"> ○ Gauge understanding; what is it telling you – probe: role of employers as a communicator; potential for employers to add money to the account as part of benefit packages; other ○ What stands out; reasons for this ○ What are the key things you would want to know; how easy do you think it is to find that information ○ How useful are the subheadings ○ What do you think of the level of information provided in this section ○ Any noticeable differences with section 1 style • Clarity of the information; how clear is the content; anything that is unclear <ul style="list-style-type: none"> ○ Anyway this could be improved ○ Any words that you do not immediately understand / could they be expressed differently <p><i>Please now refer the participant to following sub-sections in turn, to check</i></p>	

their understanding of each after reading in detail.

How you can get involved in TFC (P37-P38)

- **Explore understanding;** what is this telling you
- **How clearly do you think this explains how you can get involved in TFC**
 - How could it be improved
 - What other information do you need
- **How clearly does it explain the move from ESC to TFC?**
 - How could this be made clearer
 - What other information is needed
- **Explore language used**
 - How could this be made clearer

Childcare vouchers (P38)

- **Explore understanding;** what is this telling you
- **How clearly do you think this explains the impact of TFC on parents childcare voucher entitlement**
 - How could it be improved
 - What other information do you need
- **Explore language used**
 - How could this be made clearer

Directly-contracted provision

- **Explore awareness of directly-contracted provision**
- **Explore understanding;** what is this telling you

Employees joining TFC (P39)

- **Explore understanding;** what is this telling you
- **How clearly do you think this explains the impact TFC will have on tax exemption for childcare vouchers or directly contracted childcare**
 - How could it be improved
 - What other information do you need
- **Explore language used**
 - How could this be made clearer

Childcare account notice (P39)

- **Explore understanding;** what is this telling you
- **How clearly is the childcare account notice explained**
 - How could it be improved
 - What other information do you need
- **Explore language used**
 - How could this be made clearer

CONSIDERING THE CLARITY ISSUES THAT HAVE ARISEN REFER THE PARTICIPANT TO THE UPDATED VERSION OF THE EMPLOYER SECTION

<p>(SHOWCARD C) WHERE RELEVANT AND SEE IF THIS HAS MADE THE INFORMATION CLEARER. EXPLORE WHY THIS IS/ISN'T THE CASE.</p> <p>Explore information needed by employers in relation to their role*</p> <ul style="list-style-type: none"> • What information/support do employers ideally need about TFC - what information do they need for themselves and to support their employees <p>Probe:</p> <ul style="list-style-type: none"> ○ The existing voucher scheme (employer-supported childcare) and the phasing out of this scheme ○ The new TFC scheme ○ The transition between the two schemes <ul style="list-style-type: none"> • Explore views on the use of a 'toolkit' to help support employers; whether/how this is likely to help - SHOW EXAMPLE OF TOOL-KIT (SHOWCARD B) <ul style="list-style-type: none"> ○ What they would like to have in a tool-kit; what do they need to know • Who in the organisation would ideally receive the information to support employers 	
<p>6. Key messages and conclusions</p>	<p>10 mins</p>
<ul style="list-style-type: none"> • Explore views on how they see their role as communicator of TFC; whether feel it is their role to communicate this to employees/parents <ul style="list-style-type: none"> ○ Reasons for this • Explore details of how they would communicate TFC to parents <ul style="list-style-type: none"> ○ How they would do this ○ What information would you provide <p>Thinking specifically about the guidance pages now...</p> <ul style="list-style-type: none"> ○ What do you see your role in terms of providing information to parents ○ Would you go into detail and support understanding; reasons for this ○ Would you direct them to other support – provide details • Explore whether they would go anywhere else for information; reasons for this <ul style="list-style-type: none"> ○ Websites ○ GOV.UK ○ Local authority ○ Professional networks ○ HMRC helpline • Are there any amendments that HMRC could make to the guidance so you did not need to do this • Is there any other guidance you have found helpful for signing-up for 	

services-provide examples

- Explore **additional information** needs:
 - Is there anything you would want to know **as a childcare provider** or an employer about what the **changes mean for you**
 - Is there anything you would want to know **as a childcare provider** or an employer about **how you can be involved in TFC**
- **How do you think you would respond to the introduction of TFC**
 - Would you do anything
 - Why would you do this
 - Does the guidance provide enough information
- **Given what we have discussed about the TFC guidance, how easy or difficult do you think it looks to use; reasons for this**
 - What do you think sounds most straightforward about TFC
 - Is there is any element of the system you think may be challenging to use or understand
 - How do you think you would find using the system; What about other people you know
- **Thinking about everything we have talked about today, what is the most important thing that HMRC could do to improve the guidance for childcare providers**
- **Finally, is there anything else you think is relevant and wish to discuss**

Thank participants; explain the next steps (e.g. what HMRC will do with the findings). THANK AND CLOSE. Reassure about confidentiality.