



HM Revenue  
& Customs

## ***Research report***

# **PAYE Customer Views on P800 Prototypes**

**Ipsos MORI**

**19th May 2015**

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Customer views on P800 prototypes

*About PT Change*

PT Change is a “Directorate” within HMRC and is principally concerned with overseeing and bringing together a Portfolio of Programmes which will help transform HMRC business, led by customer understanding.

The PT Change Portfolio will deliver all the changes to processes, structure and systems needed to deliver better services to customers and enable savings from within HMRC.

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## Customer views on P800 prototypes

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

HMRC commissioned Ipsos MORI to explore PAYE customers' responses to eight new prototype P800 tax calculation letters. If PAYE customers have paid too much or too little tax then HMRC will send them a P800 tax calculation. The P800 sets out how much the customer has overpaid or underpaid for that tax year. If a customer has underpaid then this will usually be collected from their wages, salary or pension over the next year. If customers overpaid then a repayment was made in the form of a cheque through the post. HMRC are considering options for how repayments are made to customers in the future. One of these options is a digital service which would enable customers to log in and provide their bank details so that HMRC can make the payment directly to them.

This research study aimed to explore PAYE customers' responses to a new P800 prototype letter. Eight versions of the prototype were produced by HMRC. These prototypes covered a range of different scenarios, including underpayments, overpayments, calculations for those on a pension and calculations for those receiving benefits in kind. Each group were shown two of these prototypes and responses to these were explored. Reactions to the new digital service were also tested as part of the research. Specifically the research aimed to explore:

- Views on the overall look and feel of the letter
- Customers' ease of understanding – in terms of comprehension and clarity of the language used
- Customers' ability to understand the calculation information provided
- Suggestions for improving the letter further; any additions required
- Views on the current P800 in comparison with the prototype P800 letters
- Customer overall responses to the letter

### *When the research took place*

Ipsos MORI conducted 10 focus groups with PAYE customers between 8<sup>th</sup> and 15<sup>th</sup> December 2014.

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

Ipsos MORI in collaboration with the HMRC project team.

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## Customer views on P800 prototypes

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

Fieldwork was conducted in Manchester and London with five key groups of PAYE customers, who were each provided with P800 prototypes to match their situation:

- 60 plus years and who had received a P800
- Receive benefits in kind and had received a P800
- Receive multiple incomes and had received a P800
- Mixture of customers who had all received a P800
- Customers who have not previously received a P800

‘Received a P800’ refers to customers who could recall receiving a P800 over the last three years, and ‘not previously received a P800’ refers to customers who could not recall receiving a P800 over the same time period. Participants were recruited by Ipsos MORI’s specialist field team using free-find methods. A purposive sampling approach was adopted, whereby key quotas are set and participants are recruited according to these using a screening document.

Fieldwork was undertaken by specialist qualitative researchers at Ipsos MORI. All data was recorded securely and analysed using a rigorous inductive analytic approach – whereby data is synthesised into thematic headings and interrogated for patterns and themes. Qualitative research aims to understand the range of views and factors underpinning these. It does not seek to provide statistical or numeric information.

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## Customer views on P800 prototypes

### *Main Findings*

Ipsos MORI tested customers' reactions to the layout and usability of the P800s, their understanding of the content and language used, and areas for improvement.

The key findings were as follows:

- There was a positive reaction to the new P800 tax calculation; customers reported a lack of understanding of previous P800s and they welcomed receiving this information.
- Reactions to the new layout of the letter were also positive; participants liked that there was lots of space on the letter and thought that it looked less formal and more accessible.
- The key messages (that an overpayment or underpayment had been made and what they needed to do) stood out to participants and was thought to be clear.
- Whilst the key messages were made very clear, it was felt that the use of large bold text and the phrases such as 'You owe HMRC' could be interpreted as blunt and aggressive. That said, participants often liked the unambiguous nature of this language.
- Generally the language used was clear and participants could understand it. However there were some phrases such as 'less adjustments' that were deemed to be unclear and open to improvement.
- The short calculation was clear and participants liked having this information, it helped them to understand why the underpayment or overpayment had occurred.
- The detailed calculation took participants more time to read and to understand. Two versions of the calculation were produced for testing: the first version showed the calculation separately to the text explanation and was more positively received, as it was deemed less overwhelming and thus easier to read. Notwithstanding this, customers who felt less comfortable with numbers often favoured the second version as they felt that they were 'walked through' the calculation step-by-step.