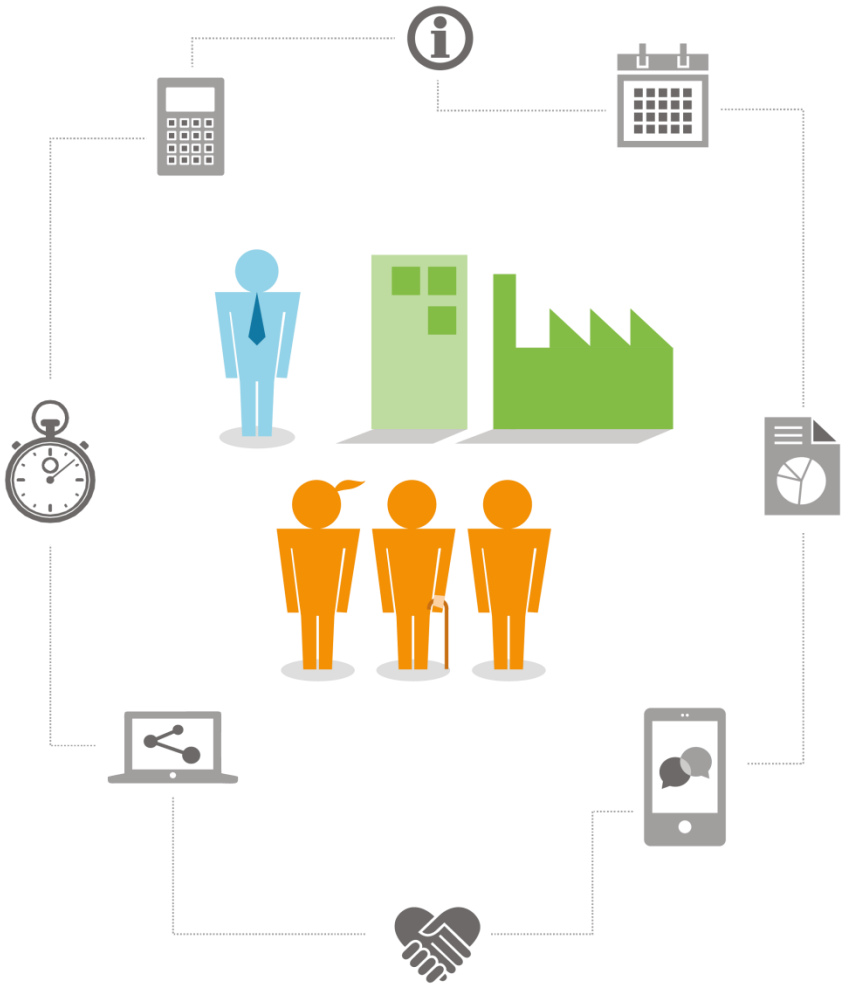
KANTAR PUBLIC

HM Revenue & Customs

HM Revenue and Customs Individuals Customer Survey ABOS Trial 2017

HMRC Report: 490



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1. Executive Summary

1.1 Introduction

HM Revenue and Customs' (HMRC) Individuals, Small Businesses and Agents Customer Survey tracks customer experience and perceptions of the tax administration system. The survey is conducted annually and covers three customer groups - Individuals, Small Businesses and Financial Agents - each of which is surveyed and reported separately[1].

The Individuals Customer Survey covers a representative cross-section of c.2,550 UK adults aged 16+ and is conducted by interviewers using Computer-Assisted Telephone Interviewing (CATI). The sample of Individuals is compiled from two separate frames - list assisted landline random digital dialling (RDD) and mobile RDD - hereafter referred to as 'dual-frame RDD'.

With the development of online data collection methods, and concerns over the long-term viability and cost associated with the use of dual-frame CATI for the Individuals customer survey, HMRC commissioned Kantar Public to trial online data collection in 2016 and 2017 alongside CATI data collection for this element of the customer survey.

Both trials used an Address Based Online Surveying (ABOS) method of data collection[2]. This method uses online and paper self-completion questionnaires and is based on the methodology used in a number of other Government surveys. The 2016 trial was smaller in scale (1,170 interviews achieved) though this was extended to a full-scale trial in 2017 (2,478 interviews achieved) to allow a more detailed assessment of the methodology. The specific aims of the 2017 ABOS trial were to examine:

- Response rates and how this varies as a function of different design features;
- Representativeness of the ABOS sample compared to the dual-frame CATI survey;
- Impact on data quality and survey results if the survey was run via ABOS;
- Impact on time series data if the survey switched method.

1.2 Methodology of the 2017 ABOS trial

Although the primary method of data collection was online, the ABOS method also included an option to complete the survey on paper to widen inclusion to those unable or unwilling to complete the survey online. In total, 2,478 questionnaires were completed (after removing a small number of cases for data quality reasons): 1,748 were completed online and 730 on paper.

The main features of the design were as follows:

- In 2017, an issued sample of 11,000 addresses was drawn from the Postcode Address File (PAF).
- All sampled households were sent an invitation to take part by post. Up to three adults were invited to take part (this was reduced from four adults in 2016) and unique survey logins were provided.

[1] https://www.gov.uk/government/publications/hm-revenue-and-customs-individuals-small-businesses-and-agents-customer-survey-2016

[2] ABOS is one of the 'push-to-web' or 'web-push' family of methods.

- Up to two reminder invites were sent to households where fewer than three adults[3] in the household had completed a questionnaire, two and four weeks after the initial invite. In 2017 an additional postcard reminder was trialled.
- Paper questionnaires were available on request and, for a random subset of households where fewer than three adults had completed a questionnaire, they were also included in the second reminder mailing. In 2017, this method was changed to a more targeted approach in an attempt to achieve a more balanced sample profile (paper questionnaires were included in a random subset of addresses in the more deprived half of the country).
- Sampled households were offered a £5 shopping voucher upon completion of each questionnaire, although in 2017 a randomly selected 10% of households were not offered any incentive in order to test the effectiveness of the incentive.
- The online survey was accessible on all online devices including laptops, tablet computers and smartphones

1.3 Response rates and sample profiles

The response rates for the ABOS trials were 14.9% in 2016 and 14.2% in 2017, almost identical to the equivalent dual-frame CATI response rates (15% in both 2016 and 2017).

When the overall response rate is modest (as here for both ABOS and dual-frame CATI) the key requirement is to minimise the variation in response rates between different population subgroups as this reduces the level of weighting required to compensate for this variation. The less variation, the greater the 'sample efficiency'[4].

Response rate variation: Compared with dual-frame CATI, the ABOS response rate variation was greater. Most of this variation was accounted for by four demographic variables: age; region; marital status; and housing tenure. The response variation by age was particularly striking with younger adults aged 16-24 considerably less likely than older respondents to take part in the survey. It is possible that young people, many of whom do not pay tax, were less likely to think that a HMRC survey was relevant to them, suggesting the need for better messaging to stress the relevance of the survey for all ages.

Sample efficiency: Despite the greater response variation in ABOS, after taking account of the differences in design between ABOS and dual-frame CATI (unequal sampling fractions in CATI survey; and within-household clustering in ABOS), the estimated sample efficiency was slightly higher for ABOS than for dual-frame CATI (58% compared with 52%).

Impact of design features: Several design features were tested across the two trials. In conclusion:

- Offering a conditional £5 incentive adds four percentage points to the response rate compared with offering no incentive.
- Including paper questionnaires in the second reminder mailing adds five or six percentage points to the response rate compared with only offering these on request.
- When paper questionnaires were included in a targeted subset of second reminder mailings this helped to minimise variation in response rates between the most and least deprived areas. However, it did not noticeably improve the sample profile in other respects.
- Adding a postcard to the reminder sequence had no impact on the response rate (the fact that usernames and passcodes could not be included on the postcard likely limited its impact).

[3] Less than 4 adults in 2016

[4] See section 4 for more detail.

1.4 Data quality

Without an interviewer to help maintain engagement, self-completion methods can be susceptible to survey 'satisficing', that is a tendency by survey respondents to take short cuts rather than providing a fully considered response. Examining various data quality measures allows us to see the extent to which such 'satisficing' was apparent in the ABOS design.

Non-informative responses (e.g. 'don't know' and 'prefer not to say'): There was considerable variability in 'don't know' usage across modes, averaging five per cent for CATI respondents, one per cent for online respondents and 25% for paper respondents, based on forty equivalent questions that had a 'don't know' option across the three modes. Average use of 'prefer not to say' was largely negligible across all modes (less than three per cent) although for questions measuring attitudes towards compliance, the refusal rate was higher on paper (up to 11%).

The higher levels of non-informative response usage for the paper questionnaire were linked to presentation. In the paper questionnaire, these response options were offered explicitly whereas they were only available for CATI respondents if spontaneously mentioned, and for online respondents if they clicked forward without selecting any of the substantive answer options.

Multiple response questions: The survey included questions about interactions with HMRC where respondents were able to select multiple answers per question; respondents could alternatively select 'none of the above' (referred to as NotA). The rate of choosing NotA was similar for online and dual-frame CATI, though much higher for paper respondents. CATI respondents tend to pick a larger number of responses in multi-coded answer lists than either online or paper respondents.

'Straight-lining' in attitude battery grids: This refers to the tendency to repeatedly pick the same answer option when presented with grouped attitudinal questions and *could* be an indicator of survey satisficing. ABOS respondents were slightly more likely to display straight-lining behaviour (picking the same answer option across all items in the grid) than CATI respondents. While there were differences in this rate between paper and online modes, there was no obvious pattern.

Interview length: Interview length can be a measure of the amount of attention paid by respondents to the survey. Excluding outliers (which may indicate surveys completed in more than one session) the mean and median interview lengths were very similar for ABOS and CATI (19 and a half minutes for ABOS vs. 21 minutes for CATI).

In summary, from the available evidence, online survey responses appear to deliver slightly poorer data quality than CATI survey responses, which is in line with expectations from wider literature. However, respondents completing on paper appeared to exhibit higher levels of survey satisficing than the other modes.

1.5 Impact of changing survey methods on survey results

A key concern surrounding switching from a dual-frame CATI to an ABOS approach is whether the results will differ due to measurement differences. After corrective weighting to align the sample profiles, any differences in survey results should be largely due to differences in measurement properties between the modes (and to a lesser extent by residual differences in the sample profile). This net effect is termed a 'system effect'. The ABOS and dual-frame CATI survey findings were compared for every survey measure, both individually and averaged across the different sections of the questionnaire. The findings are summarised as follows:

Interactions with HMRC: When asked to select from a list which types of interactions they had had with HMRC, ABOS respondents were as likely as dual-frame CATI respondents to select at least one type of interaction. However, dual-frame CATI respondents tended to select more options. This led to higher reported prevalence of most types of interaction among dual-frame CATI respondents.

Customer experience: On average, across all questions in this section of the survey, ABOS respondents were less positive than dual-frame CATI respondents, with an average negative difference of six percentage points. This fits with expectations from the methodological literature that self-completion questionnaires yield more negative responses than telephone interviews. This may be due to social desirability bias associated with interviewer-driven modes; interviewers tend to elicit more positive responses from respondents. Therefore self-completion attitudinal measures are often assumed to be more 'accurate'.

Strength of opinion: Consistent with expectations from other surveys, the use of scale end-points (e.g. 'Agree strongly' and 'Disagree strongly') was greater in the dual-frame CATI survey than in the ABOS survey. On average, these end-points accounted for 38% of scale answers in the dual-frame CATI survey compared to 27% in the ABOS survey.

Despite these various measurement differences, the overall pattern of results, i.e. the relative frequency of different response options, was very closely aligned across the two modes, suggesting this is mostly a difference in prevalence, rather than underlying *patterns* in the data and similar conclusions can be drawn from both sets of data.

1.6 Converting the results from one method to the other

A switch from dual-frame CATI to ABOS is likely to introduce discontinuity in the time series data. One way of smoothing the transition is to produce a calibration model for ABOS using data from previous CATI waves, and the comparative analysis of 2017 results. This would mitigate the impact of the change in mode as it would provide a guide to what the results *would* have been if ABOS had been used from the start. However, these modelled results would need to be treated as approximate, given the assumptions underpinning them.

1.7 Conclusions and Recommendations

The ABOS method achieved a comparable response rate and similar sample profile to the dual-frame CATI method. There are some concerns about data quality (though this mainly affects the paper version of the survey) and differences in survey results, both of which appear to be linked to differences in the measurement properties of self-completion and telephone modes. However, ABOS offers a slightly greater sample efficiency at a significantly lower cost. There are therefore good arguments for moving the survey online. However, moving the survey online will introduce a break in the time series and steps should be taken to smooth the transition. Key recommendations are as follows:

- The results suggest that the optimal fieldwork model for optimising response and sample representativeness would include:
    - allowing multiple completions per household so that every adult can take part without any within-household selection; initial survey invite and up to two mailed reminders;
    - a conditional monetary incentive; and
    - paper questionnaires included in a targeted subset of reminders.
- There is no evidence that adding a further postcard reminder improves response and therefore we do not recommend including this (*unless* a cost-effective way can be found to include the usernames and passwords while also ensuring household confidentiality).
- The survey questionnaire should include a frequency-of-internet-usage question to assess whether the inclusion of paper questionnaires in the 2nd reminder improves the sample profile in this respect.
- The ABOS survey invitation letters should stress that non-taxpayers are just as valuable respondents as taxpayers. This is intended to improve representation of young people who may feel the survey is less relevant to them.

- Attempts should be made to address evidence of survey satisficing particularly in the paper format of the survey. Differences in the proportion of respondents choosing “Don’t know” responses across online and paper modes could be reduced by removing this option as standard from the paper questionnaire, instead encouraging respondents to leave a question blank if they feel they can’t answer it. Long answer option lists could also be split up to discourage skimming of long lists in both online and paper modes.
- The transition from dual-frame CATI to ABOS could be smoothed by producing a model for ABOS data for previous waves, based on a comparative analysis of 2017 results. However, these results would need to be treated as approximate, given the assumptions underpinning them.

2. Introduction

2.1 Background

The Individuals, Small Business and Agents Customer Survey is one of the largest research studies undertaken by HM Revenue and Customs (HMRC). The survey is a key source of robust, balanced evidence on customer experience and perceptions of the tax administration system. The survey has been conducted, in its current form, every year since 2015, allowing HMRC to track progress over time. The findings and technical annex from 2016 can be viewed on GOV.UK[5]. The survey covers three customer groups – Individuals, Small Businesses and Financial Agents. Each group is surveyed separately and the results are also reported separately.

Each wave of the Individuals Customer Survey covers a representative cross-section of c.2,550 UK adults aged 16+. The Individuals Survey is based a cross-sectional random probability telephone survey, and has traditionally been conducted by interviewers using Computer-Assisted Telephone Interviewing (CATI). The sample of Individuals is compiled from two separate frames - list assisted landline random digital dialling (RDD) and mobile RDD - hereafter referred to as 'dual-frame RDD'.

While the CATI survey provides robust and nationally representative results, it is an expensive and resource intensive method of collecting data. In recent years, it has become more difficult and less cost-effective to recruit and interview a random probability sample of Individuals using this approach. As a result, HMRC commissioned Kantar Public to carry out development work to explore the viability of conducting the Individuals Survey online.

2.1 Overview of the 2016 and 2017 ABOS Online Trials

Kantar Public used an Address Based Online Surveying (ABOS) method of data collection in both trials. This method employs online and paper self-completion questionnaires as its data collection method. Although a relatively recent innovation, variants of the ABOS method[6] have been used for the Department for Digital, Culture, Media & Sport (DCMS) Community Life Survey[7], the Sport England Active Lives Survey[8] and the recent Financial Conduct Authority (FCA) Financial Lives Survey[9]. It is becoming an increasingly recognised, cost-effective solution for general population surveys.

The 2016 trial was smaller in scale (1,170 interviews achieved) than the equivalent dual-frame CATI survey and focused on the overall viability of using the ABOS approach to conduct the Individuals Customer Survey. The conclusions from the 2016 trial were broadly positive. The ABOS method achieved a comparable response rate and sample profile, and yielded broadly similar results to the dual-frame CATI survey at lower cost per respondent.

HMRC commissioned Kantar Public to conduct a full-scale ABOS version of the survey in 2017, which was run in parallel to the standard dual-frame CATI survey. The 2017 trial was designed to achieve a similar

[5] https://www.gov.uk/government/publications/hm-revenue-and-customs-individuals-small-businesses-and-agents-customer-survey-2016

[6] One of the 'push-to-web' (or 'web-push') family of methods.

[7] https://www.gov.uk/government/statistics/community-life-survey-2016-17

[8] https://www.sportengland.org/research/active-lives-survey/

[9] https://www.fca.org.uk/publications/research/understanding-financial-lives-uk-adults

number of interviews as the dual-frame CATI survey (approx. 2,550). This full-scale trial allowed for a more detailed examination of the differences in the sample profile and results obtained between the ABOS and dual-frame CATI methods.

The specific aims of the 2017 ABOS trial were to examine:

- The response rate using ABOS and how this varies as a function of different design features;
- The representativeness of the ABOS sample compared to the dual-frame CATI survey;
- Which ABOS design features are optimal in terms of maximising the representativeness of the sample;
- The impact on data quality of using ABOS rather than dual-frame CATI;
- The impact on survey results;
- Solutions for smoothing any transition between the two.

2.2 Structure of the report

Chapter 3 provides an overview of the methods used in the ABOS trials. Chapters 4 to 7 cover the main findings:

- Chapter 4: Response rates and sample profiles
- Chapter 5: Data quality
- Chapter 6: Impact of changing survey methods on survey results
- Chapter 7: Converting the results from one method to the other

Chapter 8 then sets out the conclusions and recommendations from the trials. This final chapter discusses the viability of a move from dual-frame CATI to ABOS and, given the experience of the 2016 and 2017 trials, which design features to adopt if an ABOS method is to be used as the data collection method for future Individuals Customer Surveys.

3. Methodology

3.1 Chapter summary

Dual-frame CATI survey methodology

The Individuals Customer Survey has been conducted by Computer-Assisted Telephone Interviewing (CATI), using a dual (landline and mobile) Random Digital Dialling (RDD) sample of telephone numbers. Where contact was made with a household, one adult was randomly selected to take part.

In 2017, 2,554 interviews were achieved and the estimated dual-frame CATI response rate was 15%.

ABOS trial methodology

The primary method of data collection was online, although to widen inclusion there was also an option to complete the survey on paper. The main features of the 2017 trial design were:

- An issued sample of 11,000 addresses was drawn from the Postcode Address File (PAF). All issued households were sent an invitation to take part by post; up to three adults were invited to take part.
- Up to two reminder invites were sent to households where fewer than three adults had completed a questionnaire. An additional postcard reminder was also trialled in 2017.
- Paper questionnaires were available on request and in 2017, for a targeted subset of households in the lowest deprivation quintiles, they were also included in the second reminder mailing. This was to try to achieve a more balanced sample profile by boosting response among households less likely than average to respond online.
- Sampled households were offered a £5 shopping voucher upon completion of each questionnaire (to test its effectiveness, a randomly selected 10% of households were not offered any incentive).
- In total, 2,478 questionnaires were completed: 1,748 of which online and 730 on paper.

This chapter details the data collection methods used for the Individuals Survey, both in the dual-frame CATI survey and in the ABOS trials of 2016 and 2017.

3.2 Overview of survey methodology

3.2.1 Dual-frame CATI survey

To date, the Individuals Customer Survey has been conducted by Computer-Assisted Telephone Interviewing (CATI), using a dual (landline and mobile) Random Digital Dialling (RDD) sample of telephone

numbers. A dual-frame was necessary as 17% of households do not have a landline and excluding mobiles would introduce sample bias, for example against younger households[10].

The sample of landline telephone numbers was drawn randomly from a sample frame of UK landline numbers. The landline frame was provided by UK Geographics and included all landline numbers with a nine-digit root that had at least one representative in the telephone directory. The only numbers that could not be generated were those with roots that contained no listed numbers. The 2011 development report for the previous HMRC Customer Survey[11] showed that this approach increases fieldwork efficiency while excluding only one per cent of working residential landline numbers. The sample frame for mobile numbers was based on Ofcom's Number Plan and included all mobile numbers registered in the UK.

Both frames included many non-assigned numbers or numbers that were not attached to real phones. For legal reasons, identifying and removing these numbers from the sample had to be done by interviewers during fieldwork, and this therefore affected fieldwork efficiency.

Unlike the surveys of Small Businesses and Agents Surveys, the sample of randomly generated numbers for Individuals could not be linked to any address or household information and therefore it was not possible to send any letters to potential respondents informing them about the study.

Where contact was made with a household, one adult was selected to take part. The CATI system generates a random number between one and the total number of adults in the household. If the number is one, the interviewer attempts to interview the person answering the phone. If two or more, the interviewer asks for the 'other adult' in a household with two adults, or, for households with three or more adults, asks for the names of the other adults and selects one at random[12].

In 2017, 2,554 interviews were achieved via this dual-frame CATI method: 1,692 (66%) from the landline sample and 862 (34%) from the mobile sample. This was based on prior analysis which showed that a 2:1 ratio of this type is best for dual-frame surveys in the UK, taking account of both costs and statistical efficiency.

The dual-frame CATI response rate for the Individuals Customer Survey was estimated to be 15% in 2017 but there was a wide margin of error around this estimate due to a lack of clarity over the eligibility status of many 'non-contact' telephone numbers.

3.2.2 Address Based Online Surveying (ABOS)

Although the primary method of data collection was online, the ABOS method also included the option to complete the survey on paper to ensure that those without access to the internet, or who preferred not to complete the survey online, were not excluded from taking part. In total, 2,553 questionnaires were completed, but Kantar Public removed 75 for quality reasons[13], leaving 2,478 for analysis (1,748 were completed online and 730 on paper).

The response rates for the ABOS trials were 14.9% in 2016 and 14.2% in 2017. Section 4 discusses response rates in detail.

Table 3.1 provides an overview of how the ABOS surveys were conducted, with more information detailed in the sections that follow.

[10] https://www.ofcom.org.uk/__data/assets/pdf_file/0017/105074/cmr-2017-uk.pdf

[11] HMRC Customer Survey 2011-15 Development Report, https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/344887/report153.pdf

[12] This is known as the 'Rizzo' method. See Rizzo L, Brick J, and Park I (2004), 'A minimally intrusive method for sampling persons in random digit dial surveys', Public Opinion Quarterly, 68(2), 267-274

[13] See section 3.5.2 for more details.

Table 3.1: 2017 ABOS Method

Sample Frame	Random probability stratified sample of 11,000 addresses drawn from the Royal Mail Postcode Address File (PAF).
Survey Invite	Invitations to take part in the survey were issued by post. Up to three adults in each household were invited to take part in an online survey. Each potential respondent was provided with a unique log in ID number and password to access the online the survey (they could alternatively request a paper questionnaire). Invitations included the online survey web address (URL), a QR code for easy access on mobiles and tablets, contact details for Kantar Public and HMRC researchers, and answers to Frequently Asked Questions.
Reminder Invites	Up to two reminder invites (excluding postcards – see below) were sent to non-responding households approximately two and four weeks after the initial survey invite. Reminder invites were not sent to households that had contacted Kantar Public to opt out of the research, or households that had already completed questionnaires using all three unique ID numbers.
Postcard reminders	To test their effectiveness, postcard reminders (in addition to letter reminders) were sent between the 1st and 2nd reminders to a randomly selected 31% of sampled addresses who were due to receive a 2nd reminder pack.
Paper questionnaires	Kantar Public categorised the sample into five equal-sized groups (quintiles) of sampled addresses based on each country's Index of Multiple Deprivation (IMD). This information was used in the 2017 trial to target postal questionnaire delivery in order to help reduce the difference in response rates between the most deprived and the least deprived areas. *All* sampled addresses in the most deprived two quintiles were provided with two paper questionnaires in the **2nd reminder pack** but *no* sampled addresses in the least deprived two quintiles were provided with paper questionnaires in this way. In the middle quintile, a randomly selected 42% of addresses were provided with two paper questionnaires in the **2nd reminder pack.**
Incentive	To test the effectiveness of financial incentives, 90% of sampled addresses were offered a £5 voucher upon completion of each questionnaire; the remaining randomly selected 10% of households were not offered any financial incentive.
Device accessibility	The online survey was accessible on all online devices including laptops, tablet computers and smartphones.

3.3 Differences between the 2016 and 2017 ABOS trials

Based on the findings of the 2016 trial, a number of changes were made in 2017 in an attempt to improve the response rate and sample profile. Table 3.2 summarises the main changes.

Table 3.2: Descriptions of ABOS trials: 2016 and 2017

Design feature	2016 trial	2017 trial	Reason for change
Number of survey logins offered to each household	Four (more available on request).	Three (more available on request).	Only 5-6% of households have more than three adults. Reducing the number of logins should reduce the risk of single individuals fraudulently completing the survey multiple times to obtain additional incentives.
Paper questionnaires	Sent on request and in a randomly selected 32% of 2nd reminder packs: four paper questionnaires were sent per household.	On request and in a targeted 48% of 2nd reminder packs (all addresses in the two most deprived quintiles of each country, plus randomly selected 42% of addresses in middle quintile)[14]: two questionnaires were sent per household.	Targeting paper questionnaires should reduce the difference in response rates between the most deprived and least deprived areas. The decision to reduce the number of paper questionnaires sent in reminder packs from 4 to 2 was made as this was expected to lower costs without any substantial impact on the response rate.
Incentive	£5 e-voucher/high street shopping voucher, offered conditional on completion to all respondents who completed the survey (up to four per household).	As 2016 for a randomly selected 90% of sampled addresses; the remaining 10% of sampled addresses were offered nothing.	To introduce an experiment to verify the impact of financial incentives on response rates (see section 3.3)
Postcard between letter reminders	None.	Postcard between 1st and 2nd reminders for a randomly selected 31% of sampled addresses requiring a 2nd reminder pack.	To introduce an experiment on the impact of postcard reminders on response rates (see section 3.3)

3.4 How the ABOS trial was conducted

Sample Frame

In 2017, a UK-wide address sample of 11,000 households was drawn from the Royal Mail Postcode Address File (PAF)[15]. The PAF is used as the sample frame for National Statistics surveys such as the Labour Force Survey[16] and the Crime Survey for England and Wales[17]. The sample frame was edited to exclude obviously commercial addresses. After this stage, the PAF was *stratified* (i.e. every address was allocated to a geographical group or *stratum)* and a random sample drawn from each stratum. This guarantees that *any* sample drawn will be balanced with respect to the strata.

The strata were defined slightly differently in each country of the UK due to different data availability. However, the basic principles followed were the same. The first level of stratification used the Index of

[14] See section 3.3 for further information

[15] The only difference in approach from 2016 is that households in Wales were not included in the 2016 trial.

[16] https://www.ons.gov.uk/surveys/informationforhouseholdsandindividuals/householdandindividualsurveys/labourforcesurveylfs

[17] https://www.ons.gov.uk/surveys/informationforhouseholdsandindividuals/householdandindividualsurveys/crimesurveyforenglandwales

Multiple Deprivation (IMD) which has been constructed at a neighbourhood level and is a statistical representation of the degree of poverty and service deprivation[18].

Neighbourhoods[19] were ranked by the IMD measure and divided by quintile to form ten IMD-based strata. Within each of these strata, addresses were sorted by local authority and then by postcode and by alphanumeric first line of address. Sorting the addresses in this way increases the geographical representativeness of the sample.

A systematic sample was drawn from each stratum with a random start-point and a fixed sample fraction. This produced a representative sample of issued addresses. Within the 'middle' IMD quintile, sampled addresses were allocated at random (with a .42 probability) to receive two paper questionnaire rather than none in the second reminder pack. In the more deprived two IMD quintiles, *all* addresses were allocated to receive two paper questionnaires in the second reminder pack. In the least deprived two quintiles, *no* addresses were allocated to receive two paper questionnaires in the second reminder pack.

After this step, addresses were systematically allocated to one or other of the experimental conditions: (i) £5 incentive + postcard before second reminder, (ii) £5 incentive but no postcard, (iii) no incentive but postcard before second reminder, or (iv) no incentive and no postcard.

Inviting the household to take part

As shown in table 3.2, the invite letters provided unique login ID numbers for up to three adults in each sampled address in the 2017 ABOS trial. This differs from the dual-frame CATI survey where only one adult per household is selected to take part. Allowing more than one individual from the same household to complete the self-completion survey avoids a problematic within-household sampling stage where only one specified adult (for example the adult who is closest to their next birthday) is invited to take part. This is typically problematic because sampling instructions tend to be ignored by respondents on self-completion surveys[20].

One potential problem with allowing multiple household members to take part, is that one adult in the household (whether they live alone or with other adults) may complete the survey multiple times to receive a higher incentive payment. This is referred to as 'fraudulent' completion.

The decision to reduce the number of household invitations from *four* adults in 2016 to *three* in 2017 was made as very few households have four adults; the change was introduced to help reduce the likelihood of individuals completing multiple questionnaires in order to receive the incentive voucher.

For the 2017 ABOS trial, an invitation letter was sent to each selected address inviting up to three adults (aged 16 or over) to go online and complete the survey (or to request a paper questionnaire).

The invite letter explained the purpose and nature of the interview and provided unique online survey logon ID numbers and passwords for each of the three adults. It provided a link to the online survey website and a QR code to make it easier for respondents to access the survey on their mobile phone or tablet.

[18] See, for example, https://www.gov.uk/government/statistics/english-indices-of-deprivation-2015 for England.

[19] Lower level super output areas in England and Wales, data zones in Scotland, and super output areas in Northern Ireland

[20] In the Community Life ABOS trial, when trialling a 'last birthday' selection method, around a quarter of respondents (26%) were not the "correct" respondent i.e. the sampling instructions were ignored as the survey was not completed by the person with the right birthday https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/466921/Investigating_the_the_viability_of_moving_from_a_face-to-face_to_an_online_postal_mode_FINAL.pdf

The invite letter included details of how to complete the survey, how to contact Kantar Public researchers by phone or email, how to request a paper version of the questionnaire and answers to Frequently Asked Questions.

Respondents who entered the survey website address (or scanned the invite QR code) were taken to an initial 'landing' page. This page provided further information about the survey and provided a clickable link to the survey login page.

Reminder Invite

In line with best practice of maximising response rates for self-completion surveys, up to two reminder invites were sent to households in 2016. In 2017 a postcard reminder was added for a randomly selected subsample – see below. Section 3.4 provides details of the timing of survey invites and reminders. Reminders were sent to all non-responding households except those that had contacted Kantar Public or HMRC to opt out of the research, and households that had already completed questionnaires using all three unique ID numbers. The reminder invites contained all the same information that was included in the original survey invite.

Postcard reminders

In 2017, a postcard reminder was sent between the 1st and 2nd reminders to a randomly selected 31% of sampled addresses requiring a 2nd reminder pack. These were sent to test the impact of the postcard on response rates. Section 4.4 provides analysis of the impact of the postcard reminders on response rate.

Paper questionnaires

Offering a paper questionnaire alternative helps encourage participation from those without internet access and those who would only complete the questionnaire on paper. This can help improve the representativeness of the sample by ensuring that those without online access (who tend to be older in age profile) are not excluded from taking part.

In 2016, in a randomly selected 32% of 2nd reminder packs, households were sent paper questionnaires (up to four questionnaires per household) in addition to the option to request a paper questionnaire.

This was changed in the 2017 ABOS trial to a more 'targeted' offer of two paper questionnaires in a selected set of 2nd reminder packs (in addition to the universal option to request a paper questionnaire at any time). In the 2016 trial, individuals in deprived areas were less likely than others to respond online. By offering paper questionnaires only in deprived areas it was hoped to minimise differences in response rate between households in different types of area and thereby improve the representativeness of the sample profile.

The main reason for switching from four to two paper questionnaires per household was to reduce costs as the third and fourth questionnaires were rarely used in 2016.

Incentives

In 2016, all sampled addresses were offered a £5 voucher upon completion of an interview. As part of a response rate experiment in 2017, 90% of sampled addresses were offered a £5 voucher upon completion of an interview. The remaining randomly selected 10% of households were not offered any financial incentive. Section 4.4 discusses the impact that this had on response rates. Upon completion of the online questionnaire, respondents offered a conditional incentive were directed to re-enter their login and passcode to enter a website and select a £5 voucher from the following options: Boots, Amazon and Starbucks.

Anyone who completed a postal questionnaire was sent a £5 Love2Shop voucher by post, which can be used at a variety of high street shops.

3.5 Scheduling

Interviewing for the dual-frame CATI survey took place over nine weeks between 4th September and 5th November 2017.

The 2017 ABOS data collection took place over a similar timeframe of eight and a half weeks. Initial survey invites were mailed out on 25th August and data collection closed on 18th October 2017.

Date	Event
25th August	Survey invites posted
7th September	First reminder letters posted
14th September	Postcard reminder letters posted (experimental subsample only)
21st September	Second reminder letters (+ paper questionnaires) posted
18th October	Close of data collection

3.6 Other differences between dual-frame CATI and ABOS

3.6.1 Screening for interactions with HMRC

The Individuals survey is mainly focussed on those who have had some interaction with HMRC in the previous 12 months, although there are some attitudinal questions which apply to the population as a whole. Therefore, the survey needed to be representative of the general population while also prioritising interviews among those who had had some interaction with HMRC. The dual-frame CATI survey has a question at the start asking respondents if they have had any interactions with HMRC in the previous 12 months. A random 50% of customers who reported that they had not interacted with HMRC (or did not know whether they had interacted or not) were thanked for their time and the telephone call ended without completing an interview (such individuals were 'screened out'). This was regarded as the most cost effective way of maximising the number of individuals surveyed who had interacted with HMRC without excessive weights being applied to individuals who had not had any interaction with HMRC[21].

As there is no time or cost saving associated with ending an online interview early, this 'screening-out' process was not part of the ABOS design. The impact of screening/not screening on the effective sample size is discussed in section 4.3.

3.6.2 Data editing and quality

There were several stages of editing data for the ABOS trial. As there was a financial incentive to complete the ABOS trial, there is a risk that the same individual completes multiple questionnaires. To deal with this, there were multiple 'flags' across both online and paper surveys to help identify 'multiple completion' cases. A total of 75 completed questionnaires were removed in 2017 because of the potential that they were invalid. These flags were:

- More than three surveys completed per sampled address
- Variation in responses within a household to a question asking about number of adults in the household
- Variation in responses within a household to a question asking about the presence of children in the household
- Online surveys completed in less than five minutes (the mean survey length was around 20 minutes)

[21] See section 6.2 of the survey technical annex: https://www.gov.uk/government/publications/hm-revenue-and-customs-individuals-small-businesses-and-agents-customer-survey-2016

There are also additional edits that are typically necessary on paper self-completion questionnaires (such as respondents missing out questions or answering questions that they are not eligible to answer). These edits are not normally required in CATI or online surveys where respondents must provide an answer to progress through the survey.

In paper completions, the data was edited for respondents who answered questions that they were not eligible to answer. Data edits were also applied if respondents did not answer questions they were eligible to answer (responses were classified as a ‘No answer’ code within the dataset).

4. Response rates and sample profiles

4.1 Chapter summary

The response rates for the ABOS trials were 14.9% in 2016 and 14.2% in 2017, almost identical to the equivalent dual-frame CATI response rates (15% in both 2016 and 2017).

Response rate variation: The key requirement is to minimise the variation in response rates between different population subgroups as this reduces the level of compensatory weighting required. Compared with dual-frame CATI, ABOS response rate variation was greater. In particular, younger adults aged 16-24 were considerably less likely than older respondents to take part in the survey. To address this the messaging strategy should be further developed to ensure all members of the population regard the survey as equally relevant to them.

Sample efficiency: Despite the greater response variation in ABOS, after taking account of the differences in design between ABOS and CATI (unequal sampling fractions in CATI survey; and within-household clustering in ABOS), the estimated sample efficiency was slightly *higher* for ABOS than for dual-frame CATI (58% compared with 52%).

Impact of design features: Several design features were tested across the two trials. The conclusions and associated recommendations include:

- **Offering a conditional £5 incentive for each completed questionnaire** – this adds four percentage points to the response rate compared with offering no incentive.
- **Including paper questionnaires in a targeted subset of the second reminder mailing** – this adds five or six percentage points to the response rate compared with only offering these on request. When paper questionnaires were included in a targeted subset of second reminder mailings this helped to minimise response rate variation by level of deprivation, although it did not noticeably improve the sample profile in other respects.
- **Postcards are not used** unless a cost-effective way can be found to include the usernames and passwords (whilst also ensuring household confidentiality). Adding a postcard to the reminder sequence had no impact on the response rate.

This chapter compares the ABOS and dual-frame CATI response rates and sample profiles. The 'sample efficiency' (i.e. the statistical impact of response rate variation and other design features on the efficiency of the sample) is also compared. Finally, the impact on response rate of the various ABOS design features that have been tested experimentally are examined.

4.2 ABOS and dual-frame CATI response rates

The survey response rate is an indicator of the success or otherwise of the data collection method. The higher the response rate, the lower the data collection costs and the lower the risk of non-response bias[22].

[22] It is worth noting that many studies have demonstrated that the risk of non-response bias is not always realised even if the response rate is low. See for example https://academic.oup.com/poq/article-abstract/81/2/523/2676922

In 2017, the overall response rate was 14.2% for the ABOS survey and 15.1% for the dual-frame CATI survey. In both cases, the ratio of non-respondents to respondents was approximately six to one. The same was true in 2016. When the overall response rate is modest (as with both ABOS and dual-frame CATI) the critical requirement is to minimise the variation in response rates between different subgroups of the population. The less variation there is, the greater the 'sample efficiency'.

Variation in response rates can be measured both directly and indirectly. With an ABOS design, response rates can be calculated precisely for each sample stratum so it is easy to estimate the variation between them. However, these calculations are much less accurate with CATI samples. To compare the two methods, it is necessary to compare their respective sample profiles against a benchmark. This allows us to estimate (indirectly) a response rate for different subgroups such as men and women, people of different age groups, people with different educational levels etc.

4.3 ABOS and dual-frame CATI sample profiles compared to a benchmark

The latest weighted ONS Labour Force Survey (January-March 2017) has been used as the benchmark and relative response rates are expressed in index form, where 100 equals the overall response rate (14.2% for ABOS and 15.1% for dual-frame CATI). For example, if a subgroup's ABOS response index is 70, that means the estimated response rate for that subgroup is 70/100*14% = approximately 10%. A response index under 100 indicates a lower than average response rate for that data collection method (ABOS or dual-frame CATI); a response index over 100 indicates a higher than average response rate.

The greater the variation in response indices, the greater the variation in response rates. Table D.1 in Appendix D shows the response indices for each subgroup identified in the weighting matrix. The main findings are summarised below.

For ABOS, response indices range from 25 (males aged 18-24) up to 187 (females aged 60-64). This indicates that young males are the least likely, and females aged 60-64 the most likely, to respond to the ABOS survey. The greatest variation is between age groups, but there is also more modest variation between other subgroups that is not wholly determined by their different age profiles. A regression model suggests that most of the variation can be explained with four demographic variables. In order of influence, these are:

1. Age group (controlling for other variables, older people were more likely to respond than younger people, but response rate peaked at age 60-64).
2. Region (controlling for other variables, response was highest in NE and SW England and lowest in Northern Ireland and London).
3. Marital status (controlling for other variables, single/cohabiting and married people were more likely to respond than separated, divorced or widowed people).
4. Housing tenure (controlling for other variables, people who wholly own their property were more likely to respond than others).

The very low level of response from young people (aged under 25) is a concern. On the basis of other ABOS studies, a much higher response index of 60-70 would be expected (i.e. more similar to the response index under dual-frame CATI). It is possible that young people did not think that a HMRC survey was relevant to them, given fewer are taxpayers. In the dual-frame CATI survey the interviewer can better explain than a letter the relevance of the survey to all members of the population. For the future, it would be worth stressing in the ABOS letter that the survey is not just for taxpayers.

As shown in Appendix D (table D.1) dual-frame CATI response indices range from 72 (females aged 25-34) to 151 (females aged 55-59). Response variation is most prominent by educational level, housing tenure and age group. Again in order of influence:

1. Educational level (controlling for other variables, people with degrees responded at a higher level than others, with the exception of those without *any* qualifications who responded at the highest rates of all).
2. Housing tenure (controlling for other variables, people who wholly own their property were more likely to respond than others, and particularly more likely to than those with mortgages).
3. Age group (controlling for other variables, people in late middle age (aged 50-59) were most likely to respond, whereas the youngest (aged under 25) and oldest (aged over 64) were least likely to respond).

It is also possible to do the same kind of analysis to distinguish the specific impact of offering a paper version of the ABOS questionnaire as well as an online version. As noted in section 4.4 below, the targeted inclusion of paper questionnaires in the second reminder successfully evened up the response rate between the most deprived areas and the least deprived. It is also true that if the survey was online-only then it would not cover the critical part of the population that never or rarely uses the internet.

However, the sample profile itself – as measured by the variation in response indices shown in Appendix D - was not much better with the paper questionnaires included than it was without them. Renters responded at higher levels when a paper alternative was offered in this way, but there was no obvious improvement for any other demographic category. This raises the possibility that the sample profile in more deprived areas was not improved even if the response rate in these areas was increased substantially. If this were so (the 2017 sample size is too small to test this), then the added value of the paper questionnaire might be small statistically, even if it clearly improves representation of the population that does not use the internet (or infrequently uses it).

4.4 Sample efficiency

One way of summarising the *total* variation in response rates between subgroups is to estimate the statistical impact of weighting the data to compensate for this variation. The metric of 'sample efficiency' is used to judge this. If the sample efficiency is – for example – 80%, then that means the statistically effective sample size is 80% of the actual sample size.

In this case, the sample efficiency due to weighting the data to compensate for variation in response rates between subgroups was 65% for ABOS and 74% for dual-frame CATI. However, for a measure of *overall* sample efficiency other aspects of each method must be taken into account.

For ABOS, the effects of sample clustering within households must be taken into account. This effect differs between variables so it is best to look at the full range of variables and take the median effect. For dual-frame CATI, the substantial variation in *sampling* rates must be taken into account. In particular, people who only had a mobile phone or only had a landline were sampled at lower rates than those who had both.

As a result, the overall sample efficiency was higher for the ABOS survey (58%) than the dual-frame CATI survey (52%)[23] despite the fact that less non-response weighting is required with dual-frame CATI data.

Before concluding this discussion of sample efficiency, there are two further variables to take into account: sample screening and budget.

i. *Sample screening:* In the dual-frame CATI survey, the interviewer initially asks the respondent 'can I just check if you have personally had any interaction with HMRC in the last twelve months?' A random 50% of those who answer 'no' or 'don't know' are screened out with the intention of increasing the share of interviews that is among the population that has interacted with HMRC.

[23] Note that these calculations assume no trimming of large weights. This is always an option to increase sample efficiency, albeit at the (potential) expense of sample bias. Trimming has been used when weighting the dual-frame CATI survey since 2012 and may also be used with ABOS. We have used untrimmed weights here for both methods to maintain comparability.

Although this is only partly successful[24], for the 'customer experience' modules of the questionnaire the dual-frame CATI survey has an almost identical overall sample efficiency as the ABOS survey instead of a lower efficiency.

ii. *Budget:* The relative financial costs of the two methods should be taken into account. In 2017, the dual-frame CATI survey cost was substantially more expensive than that of the same-size ABOS survey.

If this cost information is combined with the sample efficiency information, it is difficult to recommend dual-frame CATI over ABOS as a vehicle for the Individuals Customer Survey. However, other issues – e.g. time series compatibility, measurement quality etc. – will also play a role in determining the best method to use. These other issues are covered in Chapters 5, 6 and 7 of this report, and the final recommendations take them into account.

4.5 Impact on the response rate of different ABOS design features

As noted above, the overall response rate in the 2017 ABOS trial was 14.2%. For the 2016 trial, the overall response rate was 14.9%[25]. However, in the two trials different design features were tested, which affected each trial's overall response rate. The details of the two trials are detailed at table 3.2 and also summarised in Table 4.1 below.

Table 4.1: Descriptions of ABOS trials: 2016 and 2017

Design feature	2016 trial	2017 trial
Number of logins provided per address	Four	Three
Paper questionnaires	On request and a set of four in randomly selected 32% of 2nd reminder packs	On request and a set of two in targeted 48% of 2nd reminder packs (all addresses in most deprived (IMD) two quintiles of each country, plus randomly selected 42% of addresses in middle IMD quintile)
Incentive	£5 e-voucher/high street shopping voucher, offered conditional on completion	As 2016 for random selected 90% of sampled addresses; remaining 10% offered nothing
Postcard between letter reminders	None	Postcard between 1st and 2nd reminders for randomly selected 31% of sampled addresses requiring a 2nd reminder pack

Impact of including paper questionnaires in second reminder packs

In the 2016 trial, the impact of offering four paper questionnaires in the second reminder pack was tested. This increased the overall response rate by around five percentage points but *decreased* the online response rate by around two percentage points, presumably through displacement (i.e. some questionnaires that would have been completed online were completed on paper instead once it was included in the second

[24] 91% of those who said 'yes' at Q1scrn (the CATI screener question) were confirmed via the survey to have had an interaction with HMRC over the previous twelve months; however so did 21% of those who said 'no' or 'don't know'. In other words, the CATI screening question is not wholly efficient at screening out a sample of non-interaction cases but it nevertheless ends up with the expected seven in ten respondents with an HMRC interaction. The issue is that this interaction rate is not much higher than we would expect in an unscreened sample (61%) suggesting that the CATI screening is not very efficient; the screening necessitates extra weighting, reducing the sample efficiency for all questions, not just those about customer experience. The ABOS interaction rate is 61% which is in line with expectations.

[25] To calculate these response rates, it is assumed that 9% of sampled addresses are non-residential and that there is an average of 1.9 people aged 16+ living in each residential address. This is based on data from the Crime Survey of England and Wales (2016-17).

reminder pack). The use of paper questionnaires will also have brought in some respondents who would not or could not complete the survey online[26]. See Table 4.2.

Table 4.2: Impact of paper questionnaires: 2016

Design feature	Response rate (online and paper combined)	Response rate (online only)
Four paper questionnaires in 2nd reminder pack	17.9%	9.9%
No paper questionnaires in 2nd reminder pack	13.2%	12.3%

For the 2017 trial, paper questionnaires were included in the 2nd reminder pack as a tool to help even up response rates between areas of the country with differing levels of local deprivation. The number of paper questionnaires in each of these packs was reduced from four to two to save costs. The net effect of this design was to successfully reduce the variation in overall response rates so they ranged only from 13% in the most deprived areas to 15% in the least deprived areas (see Table 4.3). However, as noted earlier in this chapter, although this design yields much less variation in response rates, the sample profile is not necessarily more accurate than it would be if *no* paper questionnaires were offered. In other words, offering paper questionnaires in the more deprived areas *might* add only modest statistical value.

Table 4.3: Response rates crossed by index of multiple deprivation quintile

Deprivation group	Response rate (online & paper combined)	Response rate (online only)
Most deprived quintile	12.8%	5.4%
2nd most deprived quintile	15.2%	7.6%
Middle quintile	14.2%	10.0%
2nd least deprived quintile	13.3%	12.8%
Least deprived quintile	15.4%	14.4%

Because the 2017 offer of paper questionnaires in the 2nd reminder pack was random within the middle deprivation group (one fifth of the total sample), this group is subject to an experimental design. The results were very similar to 2016, with the inclusion of paper questionnaires in the 2nd reminder pack adding around six percentage points to the overall response rate but reducing the online response rate by around two percentage points (Table 4.4).

Table 4.4: Impact of paper questionnaires in middle deprivation quintile: 2017

Design feature (middle deprivation group only)	Response rate (online & paper combined)	Response rate (online only)
Two paper questionnaires in 2nd reminder pack	18.1%	9.1%
No paper questionnaires in 2nd reminder pack	12.0%	11.3%

[26] The impact in this respect is hard to determine because neither the 2016 nor 2017 questionnaires included a question about the frequency of internet usage (a good proxy for willingness/ability to complete a survey online). However, other ABOS studies show a beneficial impact. We recommend that an internet usage question is included if ABOS is adopted as the survey method for the Individuals Customer Survey.

Impact of adding a postcard reminder and offering a conditional incentive

In the 2017 trial, the efficacy of the following feature were tested (i) sending a survey-promoting postcard between the 1st and 2nd reminders, and (ii) offering a £5 e-voucher (online) or high street shopping voucher (paper) in exchange for completing the questionnaire. These two randomised controlled trials were embedded within each other, allowing separate and linked analyses.

The postcard had no significant effect on the response rate, for either online or paper completion methods (see Table 4.5). Although Dillman et al recommend varying the contact method over the course of fieldwork[27], the fact that usernames and passcodes could not be included on the postcard likely limited its impact.

Table 4.5: Impact of postcards: 2017

Design feature	Response rate (online & paper combined)	Response rate (online only)
Postcard between 1st and 2nd reminders	14.3%	10.5%
No postcard	14.3%	9.9%

However, the £5 conditional incentive (paid upon completion of the survey) *did* have a significant effect on the response rate, raising it by four percentage points. The impact of the incentive was almost entirely on the *online* response rate; it did not increase the likelihood of completing the survey on paper (see Table 4.6). Although offering the incentive increased overall data collection costs, this cost was substantially offset by the smaller number of issued addresses required to obtain the target sample size.

Table 4.6: Impact of incentive: 2017

Design feature	Response rate (online & paper)	Online response rate
£5 conditional incentive	14.6%	10.4%
No incentive	10.2%	6.4%

Summary and recommendations

Broadly speaking, to maximise the response rate and minimise variation between sample strata, it is recommended that:

- £5 conditional incentives are offered for each completed questionnaire;
- Paper questionnaires are included in a targeted subset of 2nd reminders; and
- Postcards are not used *unless* a cost-effective way can be found to include the usernames and passwords while also ensuring household confidentiality.

There is scope for varying the *number* of paper questionnaires included with the 2nd reminder, and possibly even limiting the number of reminders to one rather than two at those addresses most likely to yield responses. Further work would be required to obtain the direct evidence needed for this decision. Table 4.3 demonstrates that the current design yields fairly even response rates between the most deprived and the least deprived areas of the country so any further improvement in sample efficiency is likely to be marginal. Focusing on developing the messaging strategy to ensure that all members of the population regard the survey as equally relevant to them might be a more fruitful next step in helping to balance the sample profile.

[27] Dillman, Smyth and Christian (2014), *Internet, Phone, Mail, and Mixed-Mode Surveys: The Tailored Design Method*, 4th edition (Wiley and Sons),

5. Data quality

5.1 Chapter summary

Self-completion methods can be susceptible to survey 'satisficing', a tendency by survey respondents to take short cuts rather than providing a fully considered response. Various metrics provide a possible indication of this and allow for a comparison of the relative data quality of the dual-frame CATI and ABOS methods.

***Non-informative responses (e.g. 'don't know', 'prefer not to say')**:*

- There was considerable variability in 'don't know' usage across the three modes. On average ABOS paper respondents were much more likely to use 'don't know' responses (25%), than dual-frame CATI respondents (5%), or ABOS online respondents (1%). Differences in the proportion of respondents choosing "don't know" responses across online and paper modes could be reduced by removing this option as standard from the paper questionnaire.
- Average use of 'prefer not to say' was largely negligible across modes (< 3%) although for questions measuring attitudes towards compliance, the paper refusal rate was particularly high (up to 11%).
- The higher level of non-informative response on paper was linked to more explicit presentation of these options in the paper document than ABOS online and CATI modes.

Multiple response questions: The survey included questions about interactions with HMRC where respondents could select multiple answers per question or 'none of the above'. The rate of 'none of the above' was similar for online and dual-frame CATI, though much higher for paper respondents. Dual-frame CATI respondents tended to pick a higher number of responses in multi-coded answer lists than online and paper respondents. Long answer option lists could also be split up to discourage skimming of long lists in both online and paper modes.

'Straight-lining' in attitude battery grids: This refers to the tendency to repeatedly pick the same answer option when presented with grouped attitudinal questions and *could* be an indicator of survey satisficing. ABOS respondents were slightly more likely to display straight-lining behaviour than dual-frame CATI respondents.

Interview length: Interview length can be a measure of the level of attention paid by respondents to the survey. However, excluding outliers, the mean and median interview lengths were very similar for ABOS (19 and a half minutes) and dual-frame CATI (21 minutes).

From the available evidence, online survey responses appear to deliver slightly poorer data quality than dual-frame CATI survey responses, while respondents completing on paper appeared to exhibit higher levels of survey satisficing than the other modes.

5.2 Assessing data quality between dual-frame CATI and ABOS

This chapter assesses the relative data quality of the dual-frame CATI and ABOS methods. Because there is no way of absolutely determining data quality, response patterns have been compared in several different respects before making a general judgment[28].

Without an interviewer to maintain engagement and pace the survey, self-completion methods can be susceptible to survey 'satisficing', i.e. a tendency by survey respondents to take short cuts rather than give a fully considered response.

Evidence of relatively poor quality data may include the following, which are all examples of satisficing behaviour:

(i) Relatively frequent use of non-informative response options ('don't know' and 'prefer not to say');

(ii) Relatively few response options selected when more than one can be selected;

(iii) Relatively high rates of 'straight-lining' at grid questions (that is, when the same response is selected at all question in a grid); and

(iv) Relatively short questionnaire completion times.

The evidence for each of these is presented below.

5.3 Non-informative responses

Non-informative response options (i.e. 'don't know' and 'prefer not to say') allow the respondent to give a response when he/she does not have substantive information to provide or, alternatively, chooses not to provide it.

There are many reasons for selecting a non-informative response option. The respondent may not have an opinion or sufficient knowledge to answer the question; the question may not apply to the respondent; or the respondent may not want to divulge the information. These codes also allow respondents to bypass a question if they want to avoid giving a less socially desirable answer (for example if they wish to avoid commenting on the acceptability of tax evasion). Lastly, respondents wishing to satisfice may do so by selecting non-informative response options rather than engaging with the substantive response options of each question.

5.3.1 'Don't know' responses

In 2017, the ABOS and dual-frame CATI questionnaires shared forty questions with a 'don't know' response option. In the ABOS online questionnaire non-informative response options (including 'don't know') were provided only after the respondent attempted to click 'next' after leaving a question blank. This was done to maximise compatibility with the dual-frame CATI survey in which interviewers were instructed not to read out these response options but use them only if offered voluntarily by the respondent. In contrast, the paper questionnaire offered the 'don't know' response option explicitly (see section 6.2 for more commentary on this design decision).

As Table 5.1 illustrates, there was considerable variability in 'don't know' usage across modes. Across all forty questions, the 'don't know' response option was selected on average by five per cent of dual-frame CATI

[28] For a discussion on metrics of response quality (including non-informative response options), refer to Barge and Gehlbach, 2012; Holbrook et al., 2003; Kaminska et al.,2010; Krosnick et al., 1996.

respondents, one per cent of ABOS online respondents and 25% of ABOS paper respondents. Even accounting for sample differences between ABOS paper and ABOS online/dual-frame CATI respondents, this was a marked difference, suggesting some measurement incompatibility.

For all modes, usage of the 'don't know' response was greatest in the 'reputation' and 'compliance' sections of the questionnaire. The absolute level of usage of the 'don't know' response option was very low for the online questionnaire (three per cent on average in the 'reputation' section and one per cent in the 'compliance' section) and modest for the CATI questionnaire (12% and seven per cent respectively). However, it was very high for the paper questionnaire (44% on average in the 'reputation' section, and 33% in the 'compliance' section). There were also individual question items in other sections with a high 'don't know' rate among paper respondents. For example, question *q3improv* in the customer experience section (which asks whether HMRC services have improved or not) had a 34% 'don't know' rate on paper but less than 3% for online and CATI.

The explicit offering of 'don't know' as a response option on paper likely leads to over-use, and complicates ABOS estimation, given that both ABOS online and paper data are combined together. However, many of the key metrics (see chapter 6) are proportions giving a 'positive' answer and these proportions *include those saying 'don't know' in the reporting base*. These metrics may be relatively unaffected by this mode effect if a large proportion of those individuals who gave a 'don't know' response on paper would have given a neutral or negative response online or in a telephone interview. In other words, the proportions giving a positive response might have been very similar even if 'don't know' had not been offered explicitly to paper respondents.

Table 5.1 'Don't Know' rates

Questionnaire Sections	Number of questions	Average (Mean) DK% Dual-frame CATI	ABOS Online	ABOS Paper
Interactions	6	1%	<0.5%	8%
Customer Experience – views on interactions	16	3%	1%	13%
Customer Experience - views on administration of tax system	5	3%	1%	12%
Reputation	7	12%	3%	44%
Compliance	6	7%	1%	33%
All questions	*40*	*5%*	*1%*	*25%*

5.3.2 'Prefer not to say' responses

The other non-informative response option is a refusal or "prefer not to say"[29]. It indicates an explicit decision by the respondent to not answer the question. While one can speculate that 'don't know' allows for vague and/or neutral non-response, refusals are less ambiguous. They do not necessarily signal an absence of opinion, knowledge, or behaviour but rather that the respondent does not wish to provide a substantive response.

In the Individuals questionnaire, there were twelve questions with a 'prefer not to say' response option. Across the twelve questions, the 'prefer not to say' response option was selected on average by fewer than one per cent of dual-frame CATI respondents, fewer than one per cent of ABOS online respondents and just three per cent of ABOS paper respondents. Consequently, the modes are reasonably compatible with each other in this respect.

[29] In this analysis, 'prefer not to say' and 'no answer' responses are combined.

It was only among the six questions in the 'compliance' section that 'prefer not to say' is used by a non-negligible proportion of respondents, and then only on paper. It is likely that the sensitive questions about tax compliance elicit higher refusals given the absence of an interviewer and the relative ease of ticking a refusal option in the paper form versus the online questionnaire (which only offers this option after the respondent attempts to skip ahead after leaving the question blank). However, in general there is no obvious data quality difference in the use of 'prefer not to say' between CATI, online and paper respondents. See table 5.2.

Table 5.2 'Prefer not to Say' Rates

Questionnaire Sections	Number of questions	Average (Mean) PNTS% Dual-frame CATI	ABOS Online	ABOS Paper
Interactions	6	<0.5%	<0.5%	1%
Customer Experience – views on interactions	16	1%	<0.5%	2%
Customer Experience - views on administration of tax system	5	1%	<0.5%	5%
Reputation	*7*	*1%*	*<0.5%*	*3%*
Compliance	6	<0.5%	<0.5%	1%
All questions	*40*	1%	<0.5%	2%

5.4 Multiple response questions

For multiple response questions, a respondent can select more than one response option when presented with a list of items. Different respondents will select different numbers of items but comparison of two equivalent samples should yield the same average number of selected items, unless there is a mode effect. These questions will usually also include a 'none of the above' (NotA) option. By definition, these codes are exclusive – a respondent cannot select NotA as well as another substantive option from the list.

In the Individuals survey, there were only four questions with a NotA code, all of which appeared in the Interactions section near the beginning of the questionnaire. These were: questions *q2cont* (method of contact with HMRC), *q2serv* (type of interaction with HMRC), *q2support* (type of support would seek), and *q2tax* (taxes paid and benefits received). These questions seek to map out the nature of the respondent's interaction with HMRC.

Table 5.3 shows that the 'none of the above' response option was selected fairly frequently in all modes but much more frequently on ABOS paper than ABOS online or through dual-frame CATI. The ABOS online and dual-frame CATI NotA rates were almost identical across all four questions. However, table 5.4 shows that CATI respondents who did *not* select 'none of the above' tended to select more items than ABOS online respondents. This is likely due to the 'running prompt' nature of telephone interviews, where interviewers read out every option, pausing each time for the respondent to answer. No one can 'skim' the list, in contrast to self-completion surveys where this is possible.

While this suggests that dual-frame CATI data quality is slightly higher than ABOS online data quality in this respect, it must also be acknowledged that 'running prompts' can lead to 'acquiescence error' whereby some respondents assent to each prompt without much thought. On balance, this kind of error is probably smaller than the 'skim error' in self-completion questionnaires but it means that it is not known for certain that the ABOS online data has lower data quality in this respect than the dual-frame CATI data.

Table 5.3 Selection of 'None of the above' (multiple response questions)

Question	Dual-frame CATI	ABOS online respondents	ABOS paper respondents
Q2cont	29%	33%	49%
Q2serv	26%	28%	51%
Q2support	34%	32%	26%
Q2tax	13%	13%	26%

Table 5.4 Average number of responses selected (multiple response questions)

Question	Dual-frame CATI	ABOS online respondents	ABOS paper respondents
Q2cont	1.7	1.3	0.8
Q2serv	2.3	1.4	0.8
Q2support	1.7	1.2	0.6
Q2tax	2.2	1.9	1.3

5.5 Grid usage

The 2017 questionnaire for the Individuals Customer Survey contained only a few short 'grid' sequences in which multiple questions were stacked one above the other using the same response option list. In a self-completion context, grid designs can encourage 'straight-lining' in which the same response is selected for each of the different questions without much thought being given to each one. This is a type of 'satisficing', in which the respondent formally does what is asked of them but puts in the least possible effort. This satisficing effect may also occur with other modes but the visual-only stimulus of self-completion questionnaires increases the risk of this behaviour compared to modes with an aural stimulus (as with telephone interviews).

Straight-lining may also occur for perfectly valid reasons. Grid sequences often include a set of naturally related items and – so far as the respondent is concerned - they may be tackling the same underlying dimension of service. Intended nuances distinguishing each item in the grid sequence are easily lost if a respondent has limited recollection of an event or knowledge about what HMRC does.

There is no formal method for distinguishing satisficed straight-lining from valid straight-lining but if there was variation in straight-lining rates between two samples that are each representative of the same population, then it *may* be fair to say that the sample with the higher straight-lining rate is the sample with lower data quality in this respect.

Having said this, it is known that self-completion questionnaires tend to yield greater use of the inside response codes (i.e. away from scale end-points – the most positive or most negative responses) than do interviewer administered surveys. Given this behavioural tendency, the chances of straight-lining are higher with ABOS than with dual-frame CATI. However, it is not known if that behavioural tendency is due to (i) the different anchoring effects of visually and verbally presented scales or (ii) lower cognitive effort put in by self-completion respondents. If (i), then a higher straight-lining rate in the ABOS data is not necessarily indicative of lower data quality. Consequently, a comparison of straight-lining rates in the ABOS and dual-frame CATI data may be descriptive only rather than indicative of quality differences. That caveat stated, findings are presented below.

There are just four short grid sequences in the questionnaire:

- *Q2contexp_1 to 4* (rating various HMRC services - helplines, webpages, online services in general and the Personal Tax Account);
- *Q3staff_1/Q3syst* (rating HMRC staff and systems);
- *Q4fair_1 to 3* (rating how HMRC treated the respondent during the last interaction); and
- *Q5rep_1 to 3* (rating HMRC's efficacy as an organisation).

Although these grid sequences contain two to four items, pre-filtering means that different respondents are presented with varying numbers of items within each sequence. This has to be taken into account when judging any observed 'straight-lining' so analysis is limited to those presented with all items in the grid. Table 5.5 shows the proportion of respondents selecting the same codes for every item in the sequence, *including* non-informative response options such as 'don't know', 'prefer not to say' and 'not applicable'.

Table 5.5 Straight-lining rates as a function of mode and number of items in the grid

	Q2contexp_1 to 4	Q3staff_1/Q3syst	Q4fair_1 to 3	Q5rep_1 to 3
Dual-frame CATI respondents	38%	50%	53%	31%
ABOS respondents (online & paper)	56%	58%	58%	47%
***ABOS online respondents**	61%	57%	58%	40%
***ABOS paper respondents**	28%	63%	60%	65%

The straight-lining rate with ABOS was *generally* higher than with dual-frame CATI when the number of items in the grid was held constant. However, the difference was small in the *Q3staff_1/Q3syst* grid sequence (58% v 50%) and the *Q4fair_1 to 3* grid sequence (58% v 53%). In contrast, the difference was large in the *Q2contexp_1 to 4* grid sequence (56% v 38%) and in the *Q5rep_1 to 3* grid sequence (47% v 31%).

Within the ABOS design, straight-lining rates varied between online and paper modes in the *Q2contexp_1 to 4* grid sequence (higher online) and in the *Q5rep_1 to 3* grid sequence (higher on paper) but not in the other two grid sequences.

Part of this variation in straight-lining rates was due to different uses of missing-data response codes between modes. Table 5.6 shows the same data but limited to respondents that provided a substantive answer to *all* presented items in the grid sequence.

Table 5.6 Straight-lining rates as a function of mode and number of items in the grid (substantive responses only)

	Q2contexp_1 to 4	Q3staff_1/Q3syst	Q4fair_1 to 3	Q5rep_1 to 3
Dual-frame CATI respondents	40%	47%	55%	35%
ABOS respondents (online & paper)	61%	58%	58%	41%
***ABOS online respondents**	63%	57%	58%	40%
***ABOS paper respondents**	47%	63%	55%	52%

Here, the differences between ABOS online and ABOS paper modes narrow but not disappear. However, the differences between ABOS overall and dual-frame CATI are largely still present.

In short, using ABOS rather than dual-frame CATI for the survey design will generally lead to less variation in responses through grid sequences *but* it is unclear whether this means lower data quality or not. Further, the small number of grids used in the questionnaire mitigates any potential impacts.

5.6 Interview length

One classic method of judging data quality is the length of time it takes to complete the questionnaire[30]. Longer completion times may indicate that greater care has been taken over the response but can also reflect (i) the respondent completing the questionnaire across multiple sessions, (ii) a slower than average reading speed, or (iii) less familiarity than average with the norms of questionnaire completion.

In this case, the ABOS and dual-frame CATI samples are expected to be broadly similar with respect to respondent reading speed and questionnaire familiarity but to differ with regard to the likelihood of multiple-session completion. Consequently, for comparison purposes, all questionnaire completion times have been trimmed to a maximum of one hour. Beyond that, we may expect some mode-specific differences in completion times that reflect the fact that most people read a little more quickly than they speak. Therefore slightly shorter questionnaire completion times are expected with ABOS than with dual-frame CATI, all other things held equal.

Completion time data for all ABOS online respondents and all dual-frame CATI respondents is available but (naturally) not for ABOS paper respondents. A descriptive analysis of questionnaire completion times is given in table 5.7 below.

[30] See Callegaro et al., 2009; Malhotra, 2008; Yan and Olson, 2013

Table 5.7 Descriptive statistics of trimmed questionnaire completion times

	Mean	Median	Standard deviation
Dual-frame CATI respondents	22m 10s	21m 0s	6m 14s
ABOS online respondents	22m 16s	19m 36s	12m 26s

Both ABOS and dual-frame CATI yield very similar means of 22 minutes 16 seconds and 22 minutes 10 seconds respectively. The medians differ slightly with 19 minutes 36 seconds for ABOS compared to 21 minutes exactly for dual-frame CATI. The variation in completion times is much greater with ABOS than with dual-frame CATI, possibly reflecting differences in reading speed/familiarity that do not affect CATI timings where interviewers have substantial control over the pacing. The greater variation in timings may also reflect some unidentified multiple session completions.

Generally speaking, median completion times are considered the most reliable statistic and, in this case, the results are as expected: a slightly shorter ABOS online completion time than dual-frame CATI completion time[31]. There is no indication of a substantial data quality difference here.

5.7 Summary of data quality issues

In general, the data quality of the dual-frame CATI survey may be slightly higher than the data quality of the ABOS survey. While the online data quality looks fairly similar to the CATI data, the paper data looks to be of poorer quality, with greater use of non-informative response options and fewer items selected from multiple-response lists.

The paper questionnaire would benefit from the removal of the 'don't know' response option and its replacement with an instruction at the start to move on to the next question if the respondent genuinely cannot give an answer. It is likely that the count of 'non-response' responses would be smaller than the count of 'don't know' responses in the 2017 questionnaire. 'Prefer not to say' should still be offered explicitly where suitable (and the same approach might be best with the online survey).

Both the online and paper questionnaires would also benefit from breaking down the questions with a large number of response options – especially question *q2tax* (taxes and benefits paid/received) – into two separate questions. Item selection rates would probably rise closer to their CATI equivalents if this could be implemented in a logical fashion.

[31] Dual-frame CATI respondents are more likely than ABOS respondents to have had an interaction with HMRC (due to some up-front screening-out of respondents initially claiming no interaction) and therefore answer more questions. However, non-interaction CATI completion times are on average three-quarters of interaction completion times, and with ABOS the interaction/non-interaction ratio is even smaller. Therefore, the difference in the number of 'interaction' cases only plays a small part in the shorter ABOS completion times (reducing the average by around half a minute).

6. Impact of changing survey methods on survey results

6.1 Chapter summary

The ABOS and CATI survey findings were compared for each survey measure, both individually and averaged across the different sections of the questionnaire, as summarised below.

Interactions with HMRC: When asked to select, from a list of possible options, which types of interactions or dealings they had had with HMRC, ABOS respondents were as likely as dual-frame CATI respondents to select at least one type of interaction, though CATI respondents tended to select more interactions. This lead to higher prevalence of each type of interaction amongst CATI compared with ABOS respondents (the average difference across all 44 Interactions variables was five percentage points).

Customer experience: On average, across all questions in this section of the survey, ABOS survey results were less positive than the dual-frame CATI estimates, with an average negative difference of six percentage points. This may be due to social desirability bias associated with interviewer-driven modes; interviewers tend to elicit more positive responses from respondents.

Strength of opinion: The use of scale end-points (e.g. 'Agree strongly', 'Disagree strongly') was greater in the dual-frame CATI than the ABOS survey.

Although there were clear measurement differences, the overall pattern of results, i.e. the relative frequency of different response options, was very closely aligned across the two modes. Thus, while switching from a dual-frame CATI design to an ABOS design would certainly impact on the results, the *relationship* between results should be largely retained.

This chapter assesses what would happen to the survey results if the data collection method switched from dual-frame CATI to ABOS. After corrective weighting to align the sample profiles, any differences in survey results will be accounted for by differences in measurement properties between the modes, and to a lesser extent by residual differences in the sample profile.

6.2 System effects

If the Individuals Customer Survey was to switch survey method from dual-frame CATI to ABOS, there would be a disruption in some time series data while, for other measures, the impact might be negligible. A disruption to time series continuity may be caused either by (i) sample differences that persist even after weighting the data to a common matrix of population totals, or (ii) measurement differences (commonly called 'mode effects') between telephone interviews and online/paper self-completion questionnaires. These two effects cannot be formally distinguished but, given the fairly extensive corrective weighting used for both surveys in 2017, it is expected that remaining differences between the dual-frame CATI and ABOS results (i.e. the 'system effects' defined above) are mainly due to measurement effects rather than sample effects.

In this section, we look at the scale of these system effects, both for specific question items and for aggregate sets of question items. All data comes from the 2017 surveys because the ABOS sample size

was three times greater than it was in 2016. For most sections of the questionnaire, the results in aggregate are similar in both years but in 2017 the ABOS results in the Customer Experience section of the questionnaire look relatively more negative than they did in 2016.

6.3 The influence of 'Don't know' presentation on the results

Before presenting the results, it is worth noting some recommendations about the presentation of non-informative responses ('don't know', 'prefer not to say' and 'not applicable') as discussed in section 5. It is good practice to present an explicit 'prefer not to say' response option for sensitive questions, and it is also good practice to present an explicit 'not applicable' option if the relevance of a question to a respondent cannot be identified in advance. However, as discussed in section 5.1, offering an explicit 'don't know' response option can lead to over-use. Consequently, in both the CATI and online questionnaires, the 'don't know' response option is not presented as an explicit option, though the respondent is able to select the code if they feel none of the options initially presented fit. However, this is not something that can be implemented for the paper questionnaire. In both the 2016 and 2017 paper questionnaires, 'don't know' was offered as an *explicit* response option for all those questions where it is a theoretically valid response. The practical result is that 'don't know' is selected much more frequently on paper than it is online or in a telephone interview.

Given the need to combine the paper data with the online data to construct an ABOS survey estimate, **it is recommended that, in future, 'don't know' is *not* explicitly offered it as a response option on the paper questionnaire**. Respondents who genuinely don't know the answer to the question can leave the question blank and a non-informative response can be imputed at the analysis stage.

6.4 Questionnaire items investigated

There were 78 substantive questionnaire variables, broadly spread across five sections:

- Interactions: *Q2tax* to *Q2freq* (44 variables, taken from 6 questions)
- Customer experience (rating of interactions on a range of dimensions): *Q2contexp* to *Q3behalf* (16 variables, taken from 16 questions)
- Customer experience (Views on administration of tax system): *Q4fair* to *Q4ease* (5 variables, taken from 5 questions)
- HMRC reputation: *Q5rep* to *Q5conf* (7 variables, taken from 7 questions)
- Compliance perceptions: *Q6reduce* to *Q6behaviour* (6 variables, taken from 6 questions)

Apart from the Interactions section (which covers HMRC services used, frequency of contact etc.), all questions are opinion-based and nearly all of them utilise four or five point response scales. The non-informative responses 'don't know' and 'prefer not to say' are included in the reporting base and the key survey estimate for reporting purposes is the percentage giving one of the two positive responses. The two exceptions (*q6reduce* and *q6exploit*) have a single positive response, that it is 'never acceptable' to reduce the amount of tax paid by not declaring all income (*q6reduce*) or to exploit the rules to gain tax advantage (*q6exploit*).

Table 6.1 includes a number of statistics for each section of the questionnaire, presenting in aggregate the differences between ABOS survey estimates and dual-frame CATI survey estimates. For the Interactions section, the survey estimate is the proportion reporting the interaction; for the other sections, the survey estimate is the proportion giving a positive response (as defined above).

Table 6.1 Summary of system effects between ABOS and dual-frame CATI surveys

Section	Number of variables	Average signed system effect (ABOS-CATI)	Number of variables where ABOS % is higher than CATI %	Number of variables where system effect is at least 10%pts
Interactions	44	-4.6%	6	8
Customer experience – views on interactions	16	-6.1%	3	1
Customer experience – views on administration of tax system	5	-6.8%	0	0
Reputation	7	-6.6%	0	1
Compliance	6	+1.1%	4	0

6.5 System effects in aggregate: Interactions section

The Interactions section is almost entirely factual, recording: taxes paid and Benefits and Credits received (*q2tax*); contact modes (*q2cont*), types of interaction (*q2serv*); whether the respondent had more than one contact with HMRC (*q2freq*); whether the respondent has a Personal Tax Account (*q2pta*); and – slightly different – what types of support the respondent would welcome to help with using online services (*q2support*). In total, there were 44 response options across these six questions. Each of the 44 variables was recoded to a simple binary 'yes/no' for analysis purposes. Results from this section are included in tables A1 to A6 in Appendix C.

For these variables, on average, each response option was selected less frequently in the ABOS survey than in the dual-frame CATI survey. In only six of the 44 variables was the reverse the case. Although, on average, across all 44 Interactions variables, the gap between the ABOS and dual-frame CATI estimate was only five percentage points, for eight of the 44 variables the gap was greater than ten percentage points.

The reasons for this difference might be explained by survey 'satisficing' (see section 5), which can be more apparent in online surveys. In general, it is expected that a multi-code response list will be 'skimmed' by some ABOS respondents whereas all CATI respondents are prompted with each response code. Consequently, the ABOS results here may have some errors of omission. However, prompting can lead to *too many* response options being ticked (due to the phenomenon of 'acquiescence error') so it is not certain that the ABOS estimates are less accurate than the dual-frame CATI estimates.

It is worth noting that, across the whole section, ABOS respondents were as likely as dual-frame CATI respondents to code at least one response option (both 61%); however they tended to select fewer response options in total. It is also true that there was very positive pattern alignment between the ABOS and CATI survey estimates[32]. In other words, even if the number of response options selected was slightly lower with ABOS than with dual-frame CATI, the rank order between response options was largely replicated.

[32] The Pearson correlation coefficient – the most frequently used statistic of pattern similarity – was +0.96. The maximum value is +1.00 which would be observed if the system effect (the difference between the ABOS and dual-frame CATI results) was the same for every one of the 44 variables in this section.

6.6 System effects in aggregate: Customer experience - rating specific services and interactions with HMRC

For the 16 questions asking about specific experience of interacting with HMRC, the ABOS responses were less positive than the dual-frame CATI responses. A selection of findings from this section are illustrated in Charts 1 to 11 in Appendix B.

On average, the ABOS percentage giving a 'positive response' was six percentage points lower than the dual-frame CATI equivalent. There were only three exceptions where the ABOS percentage was higher. This fits with expectations from the wider survey literature that self-completion questionnaires yield more negative (and possibly more honest) responses than telephone interviews. Interviewer administered surveys have a tendency to elicit more socially desirable responses from respondents. However, it is notable that only one of these more negative differences was greater than ten percentage points. This was question *q3navi_2* (whether HMRC made it clear that the process was complete), which yielded a positive response among 61% of ABOS respondents but a much higher 73% of dual-frame CATI respondents.

Across the 16 variables, the correlation between ABOS and dual-frame CATI results was very high[33]. In other words, if the variables are ranked by the proportion giving a positive response, the rank order is very similar for both methods. It is just that fewer ABOS respondents than dual-frame CATI respondents gave a positive response.

6.7 System effects in aggregate: Other sections

The other three sections contain fewer variables so aggregation reveals fewer patterns. It is notable for both the 'Views on administration of tax system' (see Charts 12 to 16 in Appendix B) and 'Reputation' sections (see Charts 17 to 23 in Appendix B) that the average ABOS positive response percentage was seven points lower than its dual-frame CATI equivalent. This is very similar to the findings for the Customer Experience section examining views of their interactions with HMRC. It might be reasonable to 'expect' a six to seven percentage point reduction in positivity scores if ABOS is used instead of dual-frame CATI, but with plenty of variation around that average.

The Compliance section is somewhat different, with ABOS respondents, on average, slightly more positive than dual-frame CATI respondents (for example, more likely to state that tax avoidance or evasion is never acceptable, or that it is not widespread), albeit by only a single percentage point. The reason for this is not obvious but may be a result of the variety of questions in the compliance section. The difference in results between ABOS and dual-frame CATI ranges from five percentage points one way to nine percentage points the other way. See Charts 24 to 29 in Appendix B.

6.8 Use of response scales in ABOS and dual-frame CATI

The analysis above assesses the overall level of positive responses in scaled attitudinal questions. However, there were also mode differences in the *strength* of opinion. Aligned with expectations from other studies, the use of scale end-points (e.g. 'very favourable' and 'very unfavourable') was greater in the dual-frame CATI survey than in the ABOS survey. On average, these end-points held a 38% share of responses in the dual-frame CATI survey compared to just 27% in the ABOS survey. If ABOS was adopted as the survey method for the Individuals Customer Survey, it would make sense to **continue combining the top two positive responses as the key survey metric. By doing that, the transition from dual-frame CATI to ABOS will be smoother**.

For questions that use attitudinal response scales, it is difficult to know the 'true' value as there is no external benchmark. However, telephone interviews are thought to prompt acquiescence bias (a tendency to agree

[33] Pearson correlation coefficient = +0.91.

with statements, whatever they are) and social desirability bias (a tendency to reply in a manner that they believe will be viewed favorably by others) to a greater degree than self-completion questionnaires. As a result, self-completion questionnaire data has tended to be treated as more honest than telephone interview data, even in the absence of any specific supporting evidence.

6.9 The largest system effects

Table 6.2 records all ABOS/dual-frame CATI system effects that were greater than ten percentage points. There are ten of these variables spread between the five substantive sections of the questionnaire. It is these variables where the greatest discontinuity is expected should the Individuals Customer Survey switch method.

Table 6.2 Largest system effects between ABOS and dual-frame CATI (>10%pts)

Variable	Description	ABOS estimate	Dual-frame CATI estimate	ABOS estimate – Dual-frame CATI estimate
Q2support_01	% desiring a webchat to help manage tax affairs online	16%	33%	-16%pts
Q2tax_04	% paying NI contributions in last 12 months	43%	58%	-15%pts
Q2serv_04	% sought information from HMRC in last 12 months	14%	28%	-14%pts
Q2support_02	% desiring YouTube videos to help manage tax affairs online	12%	26%	-14%pts
Q2serv_07	% received information from HMRC in last 12 months	24%	37%	-13%pts
Q5favor	% with favourable opinion of HMRC	49%	61%	-12%pts
Q2support_04	% desiring social media messages to help manage tax affairs online	11%	23%	-12%pts
Q2cont_04	Postal contact with HMRC in last 12 months	28%	40%	-12%pts
Q3navi_2	% who say HMRC made it clear when everything was completed	61%	73%	-12%pts
Q2serv_06	% provided information to HMRC in last 12 months	13%	24%	-11%pts

What general conclusions can be drawn from this set of large system effects?

i. First, the ABOS method seems to yield lower levels of need (or 'desired support') to manage tax affairs online (*Q2support*). In the table above, ABOS respondents were much less likely than dual-frame CATI respondents to desire webchats, YouTube videos or social media communications. Although it is expected that a multi-code response list will be 'skimmed' by some self-completion respondents, it is also possible that ABOS respondents are slightly more comfortable, than average at filling in online forms and therefore are less likely to need technical support. In other ABOS studies, internet usage levels have tended to be comparable to those reported in high response rate interview surveys but with higher than expected levels of internet usage among those respondents aged 70+. This might result in some sample differences from a dual-frame CATI survey. **It is recommended that an internet usage question is included if the ABOS method is used for the Individuals Customer Survey.** Internet usage could then be included in the weighting matrix.

ii. Second, ABOS respondents tended to report less contact (questions *q2tax*, *q2cont* and *q2serv*) with HMRC than did dual-frame CATI respondents. As noted in section 5, this may be due to the presentational differences between multiple-response questions in a telephone interview and a self-

completion questionnaire. However, the difference in reported National Insurance contributions (43% ABOS, 58% dual-frame CATI) is striking and not immediately explicable.

Only one of the largest ten system effects was from the Customer Experience section (*q3navi_2*) and one is from the Reputation section (*q5favor*). There is nothing in particular that links them together compared to the other questions in each section. These are simply the variables where the largest effects have been observed but those effects are perhaps not qualitatively different from those observed for other Customer Experience and Reputation questions.

6.10 Conclusions

The ABOS and dual-frame CATI survey systems have produced somewhat different results but this is mostly a difference in *levels* rather than *patterns*. ABOS respondents tended to be less positive, less likely to use the extreme points of scales, and less likely to code items in multiple response lists than dual-frame CATI respondents. However, the overall pattern of findings from both sets of data are similar. While switching from a dual-frame CATI design to an ABOS design would certainly impact on the results, the *relationship* between each set of results may be largely retained.

7. Converting the results from one method to the other

7.1 Chapter summary

To smooth the transition from a dual-frame CATI method to an ABOS method one option is to 'convert' the results so that a previous CATI result can be converted into a quasi-ABOS result (or *vice versa)*. This would mitigate the impact of the change in mode on time series data as it would provide a guide to what the results would have been if ABOS had been used from the start.

Based on the parallel run data from 2017 three assumptions have been made:

1. The observed population level system effects in 2017 are good estimates of the underlying *true* system effects in 2017 (i.e. without excessive random sampling error);
2. These system effects will persist over time;
3. These system effects hold for all subgroups of the population, not just the total population.

If the three assumptions above are accepted, then it is possible to convert a CATI result into a quasi-ABOS result by simply subtracting the system effect estimated in 2017. Naturally, these 'quasi' results should be treated with more caution than a direct result because of the assumptions required to accept the conversion formula. It is proposed to use this method to create an ABOS back-series for previous waves.

This chapter considers the impact of a switch in methodology on time series measurement and steps that could be taken to smooth the transition from a dual-frame CATI method to an ABOS method.

7.2 Assumptions

One option that HMRC could take to smooth the transition from a dual-frame CATI method to an ABOS method is to 'convert' the results so that an ABOS result can be converted into a quasi-CATI result and *vice versa*. This would mitigate the impact of the change in mode on time series data as it would provide a guide to what the results would have been if ABOS had been used from the start.

For this we use the parallel run data from 2017 (because of the much larger ABOS sample size than in 2016) and make three assumptions:

1. The observed population level system effects in 2017 are good estimates of the underlying *true* system effects in 2017 (i.e. without excessive random sampling error);
2. These system effects will persist over time;
3. These system effects hold for all subgroups of the population, not just the total population.

Of these assumptions, the first is likely to hold in *general*, given the substantial sample sizes in 2017. However, statistical theory tells us that there will be random sampling errors in the system effect estimates drawn from the 2017 data. There is no guide as to where these errors are but they will usually be small – two percentage points on average – so they may be classed as 'ignorable'.

The second assumption is likely to hold over the short term (e.g. two or three years) but there is no rule that says sample effects must be constant over time and they should be expected to evolve. Measurement effects are likely to more 'reliable' in this respect but since a system effect comprises both sample *and* measurement effects, a persistent measurement effect will not necessarily lead to a persistent system effect. These points hold for any tracking study that switches data collection methods after a parallel run but it is important to state the assumptions that are made.

The third assumption almost certainly does not hold precisely, but there is not a large enough sample size to reliably measure variation in system effects between subgroups of the population. Consequently, 'conversion' of an ABOS subgroup result to a quasi-CATI result (or vice versa) is best done assuming the population-level system effect holds for all subgroups of that population as well.

7.3 Recommendations

If these three assumptions are accepted then it is straightforward to convert an ABOS result into a quasi-CATI result and *vice versa* by simply subtracting the system effect estimated in 2017[34]. Naturally, these 'quasi' results should be treated with more caution than a direct result because of the assumptions required to accept the conversion formula. However, they should provide a 'good enough' guide. It is proposed to use this method to create an ABOS back-series for previous waves, based on the dual-frame CATI data that was actually obtained and the conversion formulas from the 2017 trial.

[34] An alternative is to express the system effect as an odds ratio – (DF-CATI %/(100% - DF-CATI %))/(ABOS %/(100% - ABOS %)). This is a better method if the result is close to 0% or 100% but otherwise produces the same 'quasi-result' as simple subtraction. The latter method's simplicity makes it preferable.

8. Conclusions and recommendations

In this section, the findings from the 2016 and 2017 trials are summarised and some initial recommendations are presented.

8.1 Conclusions

8.1.1 Response rates and sample profile

In 2017, the ABOS trial survey and dual-frame CATI survey yielded almost identical response rates of 14.2% and 15.1% respectively. These rates were very similar to those obtained by both methods in 2016.

Several ABOS design features were tested in 2016 and 2017:

- Offering a conditional £5 incentive adds approximately four percentage points to the response rate compared with offering no incentive.
- Offering paper questionnaires in the second reminder mailing added five or six percentage points to the response rate compared with only offering paper questionnaires on request. This also helped expand survey coverage to those that rarely or never use the internet.
- When paper questionnaires were included in a targeted subset of second reminder mailings, this helped to minimise variation in response rates between the most and least deprived areas compared with when paper questionnaires were included in *all* second reminder mailings. However, it did not noticeably improve the sample profile.
- Adding a postcard to the reminder sequence had no impact on the response rate.

The ABOS design led to more response rate variation between population subgroups than was the case with dual-frame CATI. In particular, young people responded to the ABOS survey at an unusually low rate compared with other ABOS surveys. It is possible that young people did not think an HMRC survey relevant to them, given few are taxpayers

Despite this, the ABOS sample required less weighting than the dual-frame CATI sample, largely because of its equal probability sample design. Consequently, the ABOS sample was generally more efficient statistically than the dual-frame CATI design.

- One exception was the Customer Experience sections of the questionnaire where the statistical efficiency was about even between ABOS and dual-frame CATI. The pre-screening built into the dual-frame CATI survey helped here.

In 2017, when two full-scale versions of the survey were run in parallel, data collection for the dual-frame CATI survey cost substantially more than for the ABOS survey.

8.1.2 Data quality

The use of non-informative response options (‘don’t know’ and ‘prefer not to say’) was slightly *lower* among online ABOS respondents than among dual-frame CATI respondents. However, the explicit presentation of the ‘don’t know’ response option in the paper ABOS questionnaire led to higher levels of use compared with CATI and online ABOS.

At around 20 minutes on average, questionnaire completion times were very similar for both ABOS (online) and dual-frame CATI and indicate similar levels of attention from respondents. There may be slightly more ‘straight-lining’ in ABOS grid sequences than in CATI grid sequences but there are only four short sequences of this type and ‘valid’ straight-lining cannot be properly distinguished from ‘satisficing’.

8.1.3 Impact of changing survey methods on survey results

Switching from dual-frame CATI to ABOS would introduce disjuncture to the time series. For example, ABOS respondents reported fewer interactions with HMRC and tended to be more negative about the service they received, the efficacy of the tax system as a whole, and about the reputation of HMRC. Although the effect differed from question to question, ABOS respondents tended to be six to seven percentage points less positive than dual-frame CATI respondents.

Although, the ABOS and dual-frame CATI survey systems produced somewhat different results, this was mostly a difference in *levels* rather than *patterns*.

Although there is no specific evidence for this survey, it is probable that the larger differences between ABOS and dual-frame CATI estimates are due to differences in the measurement properties of self-completion questionnaires and telephone interviews. The observed differences very much followed expectations based on previous experimental work in this area although there are a few exceptions.

8.2 Recommendations

Based on the findings from the 2016 and 2017 trials Kantar Public make the following recommendations should the ABOS approach be adopted for future waves of the Individuals Customer Survey.

- The results suggest that the optimal fieldwork model for optimising response and sample representativeness would include:
    - multiple completions per household so that every adult can take part without any within-household selection;
    - initial survey invite and up to two mailed reminders;
    - a conditional monetary incentive; and
    - paper questionnaires included in a targeted subset of reminders.
- There is no evidence that adding a further ‘postcard’ reminder would improve unless the format allowed usernames and passcodes to be included as in the letter.
- The survey questionnaire should include a frequency-of-internet-usage question to assess whether the inclusion of paper questionnaires with the second reminder improves the sample profile in this respect.
- In an effort to improve representation of young people (who may feel the survey is less relevant to them), the invitation letters should stress that non-taxpayers are just as valuable respondents as taxpayers.
- Attempts should be made to limit ‘satisficing’ particularly in the paper format of the survey.
    - Differences in the proportion of respondents choosing “Don’t know” responses across online and paper modes could be reduced by removing this option as standard from the paper questionnaire, instead encouraging respondents to leave a question blank if they feel they cannot answer it.
    - Long response lists might also be split up to discourage skimming of long lists in both online and paper modes.
- The transition from dual-frame CATI to ABOS could be smoothed by creating a modelled ABOS back-series for previous waves, based on the dual-frame CATI data that was actually obtained and the conversion formulas from the 2017 trial.

9. Works Cited

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Appendix A: Dual-frame CATI questionnaire

B001: Screeners	**Begin block**
Q001 - Intro:	**Text**

Good morning/afternoon/evening, my name is…and I am calling from Kantar Public, the independent social research company. We are carrying out a survey for Her Majesty's Revenue and Customs about the dealings people have with them.

IF NECESSARY SELECT RESPONDENT TO SPEAK TO / RE-INTRODUCE SURVEY

IF NECESSARY: HMRC is responsible for collecting the bulk of tax revenue, as well as paying Tax Credits and Child Benefits

The findings from the survey will be used by HMRC to improve customer services in the future. We guarantee that all your answers will be kept confidential. HMRC will not be able to identify any individual from their answers.

Scripter notes: In households with more than one adult a standard process is used to randomly select one person for interview (Rizzo selection process)

Q002 - Q1scrn:	**Single coded**

HMRC are responsible for collecting taxes, including income tax and national insurance contributions, as well as paying child benefits and tax credits.

Firstly, can I just check if you have PERSONALLY had any interaction with HMRC in the last 12 months? For example, you might have received a letter, filled in a form, spoken to them on the phone, visited their website or used one of their online services.

IF NECESSARY: this would be in connection with any taxes you pay, or benefits you receive (including child benefit and child and working tax credits)

Normal

1	❍	Yes
2	❍	No
3	❍	don't know - DO NOT READ OUT **Position fixed *Exclusive*
4	❍	refused - DO NOT READ OUT **Position fixed *Exclusive*

Scripter notes: Screen out 50% who say No/Don't Know/Refused after this question

Ask only if **Q002 - Q1scrn**,1

Q003 - Q1proad: **Single coded**

Do you pay a professional advisor, such as an accountant, to help you with your dealings with HMRC?

Normal

1 ❍ Yes
2 ❍ No
3 ❍ Don't know - DO NOT READ OUT
4 ❍ Refused - DO NOT READ OUT

Ask only if **Q003 - Q1proad**,2,3,4

Q004 - Q1help: **Multi coded**

Does anyone help you with your dealings with HMRC?

READ OUT IF NECESSARY

CODE ALL THAT APPLY

Normal

1 ❍ No **Position fixed *Exclusive*
2 ❑ Yes – Friend/family/colleague
3 ❑ Yes Employer
4 ❑ Yes – Voluntary organisation such as Citizens Advice
5 ❑ Yes - Other (specify) **Open *Position fixed*
6 ❍ don't know - DO NOT READ OUT **Position fixed *Exclusive*
7 ❍ refused - DO NOT READ OUT **Position fixed *Exclusive*

B001: Screeners **End block**

B002: Customer Interactions **Begin block**

Q005 - Q2tax: **Multi coded**

Over the last 12 months, that is since [MONTH] [YEAR], which of the following taxes have you paid and benefits have you received?

READ OUT

CODE ALL THAT APPLY

Normal

1	❑	Income tax taken from your wages, also known as Pay as you Earn
2	❑	Income Tax through Self-Assessment
3	❑	Income Tax taken from your pension
4	❑	National Insurance contributions
5	❑	Child Benefit
6	❑	Working Tax Credit
7	❑	Child Tax Credit
8	❑	Tax Credit, but am not sure which - DO NOT READ OUT
9	❑	Statutory payments such as maternity pay or sickness benefit
10	❑	Marriage allowance
11	❑	Student loan repayment
12	❑	Construction Industry Scheme
13	❑	Tax-Free Childcare
14	❑	Other tax e.g. Inheritance tax, Capital gains tax (specify) **Open *Position fixed*
15	❍	none **Position fixed *Exclusive*
16	❍	don't know - DO NOT READ OUT **Position fixed *Exclusive*
17	❍	refused - DO NOT READ OUT **Position fixed *Exclusive*

Ask only if **Q005 - Q2tax**,5,6,7,8

Q006 - Dumben: **Single coded**

DUMMY FOR BENEFITS AND CREDITS CUSTOMERS

Normal

1	❍	Yes

Q007 - Q2cont: **Multi coded**

In which of the following ways have you had any dealings with HMRC over the last 12 months?

By this I mean any dealings where you made contact with, received information from, or made any use of HMRC's online services.

READ OUT.

CODE ALL THAT APPLY.

Normal

1	❑	Online - to search for information on the HMRC webpages
2	❑	Online - to use HMRC services
3	❑	Telephone
4	❑	Post
5	❑	Face to face
6	❑	Received an email from HMRC
7	❑	Received a text from HMRC
8	❑	other (specify) **Open *Position fixed*
9	○	none **Position fixed *Exclusive*
10	○	don't know - DO NOT READ OUT **Position fixed *Exclusive*
11	○	refused - DO NOT READ OUT **Position fixed *Exclusive*

Q008 - Q2serv: **Multi coded**

And, which, if any, of the following interactions have you had with HMRC in the last 12 months?

READ OUT.

CODE ALL THAT APPLY.

Normal

1	❑	Filed a Self-Assessment tax return
2	❑	Made a payment, e.g. paid your Self-assessment bill [IF Dumben=1: or repaid any Child Benefit or Tax Credits overpayments]
3	❑	Used your online Personal Tax Account (IF NECESSARY: The Personal Tax Account is an online service that brings together a taxpayer's information in one place, just like an online bank account. Customers can check their records, update information and see how much they need to pay).
4	❑	Sought information from HMRC
5	❑	Sought assistance from HMRC
6	❑	Provided any information to HMRC in relation to any taxes paid or National Insurance contributions made [IF DUMBEN=1: or benefits and credits received]
7	❑	Received any information from HMRC in relation to taxes you pay or National Insurance contributions made [IF DUMBEN=1: or benefits and credits received]
8	❑	Had general information or updates from HMRC
9	❑	Had training from HMRC
10	❑	Dealt with an enquiry from HMRC
11	❑	Used the online childcare service to apply for Tax-Free Childcare or 30 Hours Free Childcare
12	❑	Other (specify) **Open *Position fixed*
13	❍	none **Position fixed *Exclusive*
14	❍	don't know - DO NOT READ OUT **Position fixed *Exclusive*
15	❍	refused - DO NOT READ OUT **Position fixed *Exclusive*

Scripter notes: Add text in brackets if Dumben = 1

IF Q1scrn =No, Don't Know, Refused - after this question route down to start of Reputation Block Q5rep (start of reputation section)

In answer codes 6 and 7, please make all references to 'provided' and 'received' bold

If selected codes 1-8 at Q2cont but selected code 12 ('none') at Q2serv prompt with: "In the previous question you mentioned that you had some contact with HMRC in the last 12 months, are you sure you didn't have any of the following interactions?" and read out code list again

Q00X - Dumint: DUMMY variable for interaction recode **Single coded**

Recode as 'yes' if Q2tax = 5,6,7,8,9,10,13 or Q2cont = 1,2,3,4,5,6,7,8 or Q2serv = 1,2,3,4,5,6,7,8,9,10,11

Normal

1	Yes

Ask only if NOT **Q008 - Q2serv**,3

Q070 – Q2PTA: **Single coded**

The Personal Tax Account is an online service that brings together a taxpayer's information in one place, just like an online bank account. Customers can check their records, update information and see how much they need to pay.

Before this interview, had you heard of the Personal Tax Account?

READ OUT

Normal

1	❍	Yes – I have a Personal Tax Account
2	❍	Yes – I have heard of it but I do not have one
3	❍	No – I have never heard of it
4	❍	Don't know - DO NOT READ OUT

Scripter notes: If Q008 - Q2serv,3 then auto code response to Q0xx – Q2PTA as 1

Q071 – Q2support: **Multi coded**

Which of the following would [encourage you / you want to help you] to manage your tax affairs with HMRC online?

READ OUT

Normal

1	❍	Webchat
2	❍	You tube videos
3	❍	Webinars
4	❍	Social media (e.g. HMRC's Twitter account or Facebook page)
5	❍	Virtual assistant
6	❍	Information on Gov.uk
7	❍	[IF Q2PTA=1 or Q2serv=3] Help buttons or links within the Personal Tax Account
8	❍	Other **Position fixed*
9	❍	None of these - DO NOT READ OUT **Position fixed *Exclusive*
10	❍	Don't know - DO NOT READ OUT **Position fixed *Exclusive*

Scripter notes: If Q2PTA,1 or Q2serv,3 then use wording 'you want to help you'. If NOT Q2PTA,1 or Q2serv,3 then use wording 'encourage you'

Ask only if NOT **Q003 - Q1proad**,1,2,3,4

Q009 - Q1proad_1: **Single coded**

Do you pay a professional advisor, such as an accountant, to help you with your dealings with HMRC?

Normal

1 ❍ Yes
2 ❍ No
3 ❍ Don't know - DO NOT READ OUT
4 ❍ Refused - DO NOT READ OUT

Scripter notes: Only show this if not answered Q2 and now found to have interactions with HMRC

Q010 - Q2freq: **Single coded**

Over the last 12 months, roughly how often have you had contact with HMRC?

By this I mean contact you made or received about **separate** issues, rather than ongoing contact about a single issue

Would you say that...

READ OUT

IF NECESSARY: Please think about the contact with HMRC over the last 12 months

Normal

6 ❍ You only had contact once in the last 12 months
3 ❍ You rarely had contact
2 ❍ You sometimes had contact
7 ❍ You often had contact
5 ❍ don't know - DO NOT READ OUT **Position fixed *Exclusive*

Ask only if **Q007 - Q2cont**,1,2,3 or Q2PTA,1

Q011 - Q2contexp: **Matrix**

Number of statements: 3 | Number of Scales: 7

You [also] said you [had contact with HMRC by telephone/ used HMRC's online services].

On a scale of 1 to 5, where 5 is very good and 1 is very poor, please rate your experiences over the last 12 months of …

Random (statement 3 should always precede statement 4 if both are shown)

	5 - Very good	4	3	2	1 - Very poor	don't know	not applicable
The HMRC telephone helplines	❍	❍	❍	❍	❍	❍	❍
The HMRC webpages where you searched for information (Text fill if Q2cont=1 AND2 By this I mean searching for information on HMRC's webpages, not using any of their online services)	❍	❍	❍	❍	❍	❍	❍
The Personal Tax Account	❍	❍	❍	❍	❍	❍	❍
The HMRC online services that you used [Text fill if Q2cont=1 and not Q2PTA=1 (Online services that you have used, not including searching for information on HMRC webpages)] [Textfill if Q2cont=1 and Q2PTA=1 (Any other HMRC online services that you used, not including searching for information on HMRC webpages or the Personal Tax Account)] [Textfill if Q2PTA=1 and not Q2cont=1 (Any other HMRC online services that you used, not including the Personal Tax Account)]	❍	❍	❍	❍	❍	❍	❍

Scripter notes: ROTATE STATEMENTS WHERE ALL ASKED BUT ALWAYS ENSURE STATEMENT 3 PRECEDES STATEMENT 4 IF BOTH ARE SHOWN

ONLY ASK 1 IF Q2cont = 3
ONLY ASK 2 IF Q2cont = 1
ONLY ASK 3 IF Q2PTA = 1
ONLY ASK 4 IF Q2cont=2

INCLUDE TEXTFILL AS APPROPRIATE (ADD [ALSO] TO SECOND STATEMENT IF TWO OR MORE STATEMENTS SHOWN)

B002: Customer Interactions **End block**

Ask only if **Q00X - Dumint**,1

B003: Customer Experience **Begin block**

Q012 - T2: **Text**

I would like to ask you some more questions about your overall experience of dealing with HMRC over the last 12 months, that is to say between [MONTH] [YEAR] and today.

[IF Q1proad=1: Please answer based on information you have received from your agent or accountant if this is the only way in which you have dealt with HMRC]

If any of the following questions do not apply to you then please say so.

So first of all...

Scripter notes: Show text fill if Q1proad=1

B004: Customer Experience A **Begin block**

Scripter notes: ROTATE CUSTOMER EXPERIENCE BLOCK A WITH BLOCK B

Q013 - Q3find: **Single coded**

On a scale of 1 to 5, where 5 is very easy and 1 is very difficult, how easy or difficult was it to find any information you needed on tax [and benefit and credit] issues from HMRC?

IF NECESSARY: If you have done this more than once, please give your overall assessment.

Normal

1	❍	5 - very easy
2	❍	4
3	❍	3
4	❍	2
5	❍	1 - very difficult
6	❍	don't know **Position fixed *Exclusive*
7	❍	not applicable

Scripter notes: IF DUMBEN=1 add the text fill in the question wording

Q014 - Q3qual: **Single coded**

How would you rate the quality of information you have looked for or received from HMRC over the last 12 months? Please rate the quality of information on a scale of 1 to 5, where 5 is very good and 1 is very poor.

IF NECESSARY: If you have had contact with HMRC more than once please give your overall assessment.

Normal

1	❍	5 - very good
2	❍	4
3	❍	3
4	❍	2
5	❍	1 - very poor
6	❍	don't know **Position fixed *Exclusive*
7	❍	not applicable

Q015 - Q3navi_1: **Matrix**

Number of statements: 1 | Number of Scales: 7

Please tell me how strongly you agree or disagree with the following statement about any of your dealings with HMRC in the last 12 months.

Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

Normal

	5 - agree strongly	4	3	2	1 - disagree strongly	don't know	not applicable
HMRC made clear what steps I needed to take	❍	❍	❍	❍	❍	❍	❍

Q016 - q3right: **Single coded**

Thinking about all of your experiences of HMRC over the last 12 months…

Overall, on a scale of 1 to 5, where 5 is very good and 1 is very poor, how good or poor were HMRC at getting tax [and benefits and credits] transactions right?

Normal

1	❍	5 - very good
2	❍	4
3	❍	3
4	❍	2
5	❍	1 - very poor
6	❍	don't know **Position fixed *Exclusive*
7	❍	not applicable

Scripter notes: Text fill if benefits and credits customer (Dumben = 1)

B004: Customer Experience A **End block**

B005: Customer Experience B **Begin block**

Scripter notes: RANDOMISE QUESTIONS IN BLOCK B

Q017 - Q3owner: **Single coded**

Thinking specifically about the outcomes of all of your dealings with HMRC in the last 12 months...

On a scale of 1 to 5, where 5 is very good and 1 is very poor, how good or poor were HMRC at resolving any queries or issues?

IF NECESSARY: If you have had more than one dealing with HMRC over the last 12 months, please give your overall assessment.

Normal

1	❍	5 - very good
2	❍	4
3	❍	3
4	❍	2
5	❍	1 - very poor
6	❍	don't know **Position fixed *Exclusive*
7	❍	not applicable

Q018 - Q3time: **Single coded**

Generally during your dealings with HMRC over the last 12 months, how acceptable was the time taken to reach the end result?

Please answer on a scale of 1 to 5, where 5 is very acceptable and 1 is very unacceptable.

IF NECESSARY: If you have had contact with HMRC more than once between [month] of [year] and today, please give your overall assessment across all the ways you had contact with them

Normal

1	❍	5 - very acceptable
2	❍	4
3	❍	3
4	❍	2
5	❍	1 - very unacceptable
6	❍	don't know **Position fixed *Exclusive*
7	❍	not applicable

Scripter notes: Text fill [month] [year] as appropriate

Q019 - Q3staff: **Matrix**

Number of statements: 2 | Number of Scales: 7

On a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statements about your dealings with HMRC in the last 12 months…

Normal

	5 - agree strongly	4	3	2	1 - disagree strongly	don't know	not applicable
HMRC were approachable	❍	❍	❍	❍	❍	❍	❍
HMRC had systems which were good at preventing customers from making mistakes	❍	❍	❍	❍	❍	❍	❍

Q020 - Q3navi_2: **Single coded**

Not back

On a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statement about any of your dealings with HMRC.

"HMRC made it clear when everything was completed"

Normal

1 ❍ 5 - agree strongly
2 ❍ 4
3 ❍ 3
4 ❍ 2
5 ❍ 1 - disagree strongly
6 ❍ don't know **Position fixed *Exclusive*
7 ❍ not applicable **Position fixed *Exclusive*

B005: Customer Experience B **End block**

Q021 - Q3overall: **Single coded**

Thinking of all your experiences of HMRC over the last 12 months, please rate HMRC on a scale of 1 to 5, where 5 is very good and 1 is very poor.

Normal

1 ❍ 5 - very good
2 ❍ 4
3 ❍ 3
4 ❍ 2
5 ❍ 1 - very poor
6 ❍ don't know **Position fixed *Exclusive*
8 ❍ Refused
7 ❍ not applicable

Q022 - q3improv: **Single coded**

And thinking about your experiences of HMRC over the **last** 12 months, how does this compare with the **previous** 12 months? Do you think your experiences of HMRC have got better or worse?

READ OUT

Normal

1 ❍ A lot better
2 ❍ A little better
3 ❍ Stayed the same
4 ❍ A little worse
5 ❍ A lot worse
6 ❍ don't know - DO NOT READ OUT **Position fixed *Exclusive*
7 ❍ refused - DO NOT READ OUT **Position fixed *Exclusive*

Ask only if **Q003 - Q1proad**,1 or **Q004 - Q1help**,2,3,4,5

Q023 - q3behalf: **Single coded**

You said earlier that you use [a paid tax advisor/someone] to help deal with your tax affairs, how easy or difficult did HMRC make it for someone else to act on your behalf? Please answer on a scale of 1 to 5, where 5 is very easy and 1 is very difficult.

Normal

1 ❍ 5 - very easy
2 ❍ 4
3 ❍ 3
4 ❍ 2
5 ❍ 1 - very difficult
6 ❍ don't know **Position fixed *Exclusive*
7 ❍ refused **Position fixed *Exclusive*
8 ❍ not applicable **Position fixed *Exclusive*

Scripter notes: [a paid tax advisor] if Q1proad = 1
[someone] if Q1help=2 or 3 or 4 or 5

Answer from Qanyhelp if Qanyhelp = 2,3,4,5

B003: Customer Experience **End block**

B006: Health of Tax Administration System **Begin block**

Scripter notes: ROTATE ALL QUESTIONS IN BLOCK (EXCEPT INTRO TEXT)

Q024 - T3: **Text**

I would like to ask you some further questions about your experiences of HMRC over the last 12 months, that is from [MONTH] [YEAR] to today.

[IF Q1proad=1: Please answer based on information you have received from your agent or accountant if this is the only way in which you have dealt with HMRC]

Again, if any of the following do not apply, please just say so.

Scripter notes: only show text fill if Q1proad=1
Add [month] and [year] in as appropriate

Q025 - q4fair: **Matrix**

Number of statements: 3 | Number of Scales: 7

Please tell me how strongly you agree or disagree with the following statements… Please answer on a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly.

Random

	5 - agree strongly	4	3	2	1 - disagree strongly	don't know	not applicable
HMRC treated me fairly	❍	❍	❍	❍	❍	❍	❍
HMRC minimised the cost, time and effort it took me to deal with my tax affairs [and benefit and credit claims]	❍	❍	❍	❍	❍	❍	❍
HMRC treated me as honest	❍	❍	❍	❍	❍	❍	❍

Scripter notes:

HALF SAMPLE TO BE ASKED STATEMENT 1 AND STATEMENT 2, OTHER HALF TO BE ASKED STATEMENT 2 and STATEMENT 3
Add [text fill] if Benefits and Credits Customer (Dumben = 1)

Q026 - q4person: **Single coded**

How strongly do you agree or disagree that over the last 12 months the information and services provided by HMRC have been personalised to you? Please answer on a scale of 1 to 5, where 5 is agree strongly, and 1 is disagree strongly.

Normal

1 ❍ 5 - agree strongly
2 ❍ 4
3 ❍ 3
4 ❍ 2
5 ❍ 1 - disagree strongly
6 ❍ don't know **Position fixed *Exclusive*
7 ❍ not applicable **Position fixed *Exclusive*

Q027 - q4ease: **Single coded**

Over the last 12 months how easy or difficult have you found it to deal with your tax issues [and benefit and credit claims]? Please answer on a scale of 1 to 5, where 5 is very easy, and 1 is very difficult.

Normal

1	❍	5 - very easy
2	❍	4
3	❍	3
4	❍	2
5	❍	1 - very difficult
6	❍	don't know **Position fixed *Exclusive*
7	❍	not applicable **Position fixed *Exclusive*

Scripter notes: Add [text fill] if Benefits and Credits Customer (Dumben = 1)

B006: Health of Tax Administration System **End block**

B007: Reputation **Begin block**

Q028 - T4: **Text**

I would like to move away now from the dealings you have had over the last 12 months, and for you to think more broadly about HMRC.

For the next few questions we are interested in your personal views and opinions of HMRC.

Q029 - Q5rep: **Matrix**

Number of statements: 3 | Number of Scales: 6

To what extent do you agree or disagree with the following statements… Please answer on a scale of 1 to 5, where 5 is agree strongly, and 1 is disagree strongly

Random

	5 - agree strongly	4	3	2	1 - disagree strongly	don't know
HMRC applies penalties and sanctions equally for all of its customers	❍	❍	❍	❍	❍	❍
HMRC ensures all of its customers pay or receive the correct amount of money in taxes and benefits	❍	❍	❍	❍	❍	❍
HMRC is an efficient organisation that does not waste money	❍	❍	❍	❍	❍	❍

Q030 - Q5data: **Single coded**

On a scale of 1 to 5, where 5 is agree strongly and 1 is disagree strongly, please tell me how strongly you agree or disagree with the following statement...

HMRC ensures that customers' data and personal information is treated confidentially

Normal

1	❍	5 – Agree strongly
2	❍	4
3	❍	3
4	❍	2
5	❍	1 – Disagree strongly
6	❍	Don't know

Q031 - Q5favor: **Single coded**

And how favourable or unfavourable is your overall opinion of HMRC taking into account everything you think is important? Is your overall opinion …

READ OUT

Normal

1	❍	Very favourable
2	❍	Mainly favourable
3	❍	Neither favourable nor unfavourable
4	❍	Mainly unfavourable
5	❍	Very unfavourable
6	❍	don't know - DO NOT READ OUT **Position fixed *Exclusive*

Q032 - Q5advo: **Single coded**

Which of these phrases best describes the way you would speak about HMRC to other people or organisations? Would you…

READ OUT

Normal

1	❍	Speak well of HMRC without being asked
2	❍	Speak well of HMRC if asked
3	❍	Be neutral towards HMRC
4	❍	Be critical of HMRC if asked
5	❍	Be critical of HMRC without being asked
6	❍	don't know/no opinion - DO NOT READ OUT **Position fixed *Exclusive*

Scripter notes: Reverse answer scale for half of sample

Q033 - Q5conf: **Single coded**

How confident are you in the way HMRC are doing their job? Please rate HMRC on a scale of 1 to 5 where 5 is very confident and 1 is not at all confident.

Normal

1	❍	5 - very confident
2	❍	4
3	❍	3
4	❍	2
5	❍	1 - not at all confident
6	❍	don't know **Position fixed *Exclusive*

B007: Reputation **End block**

B008: Compliance **Begin block**

Q034 - T7: **Text**

For the next set of questions we are interested in your personal views and opinions about compliance with the tax system. Even if you do not know the answers we would like you to tell us what your general feeling would be.

Q036 - Q6reduce: **Single coded**

Not back

Some people try and reduce the amount of tax they have to pay by not telling HMRC about all of their income.

Which of these statements comes closest to your views about people doing this? Would you say…

READ OUT

Normal

1 ❍ It is never acceptable
2 ❍ It is acceptable in some circumstances
3 ❍ It is always acceptable
4 ❍ don't know - DO NOT READ OUT **Position fixed*
5 ❍ refused - DO NOT READ OUT **Position fixed*

Q037 - Q6declare: **Single coded**

Not back

In your view, how widespread do you think it is for people to not declare all their income for tax?

READ OUT

IF NECESSARY: I'm just interested in your personal views and opinions about compliance with the tax system.

IF UNSURE: Please try and give your best guess.

Normal

1 ❍ Very widespread
2 ❍ Fairly widespread
3 ❍ Not very widespread
4 ❍ Not widespread at all
5 ❍ don't know - DO NOT READ OUT **Position fixed*
6 ❍ refused - DO NOT READ OUT **Position fixed*

Q068 - Q6report: **Single coded**

Not back

How likely would you be to report someone who you suspected of not declaring all their income for tax?

READ OUT

Normal

1	❍	Very likely
2	❍	Fairly likely
3	❍	Not very likely
3	❍	Not likely at all
4	❍	don't know - DO NOT READ OUT **Position fixed*
5	❍	refused - DO NOT READ OUT **Position fixed*

Q069 - Q6caught: **Single coded**

Not back

How likely do you think it is for those deliberately not declaring all their income to be detected by HMRC?

READ OUT

Normal

1	❍	Very likely
2	❍	Fairly likely
3	❍	Not very likely
3	❍	Not likely at all
4	❍	don't know - DO NOT READ OUT **Position fixed*
5	❍	refused - DO NOT READ OUT **Position fixed*

Q038 - Q6exploit: **Single coded**

Not back

Some people try to exploit tax rules to gain a tax advantage that Parliament didn't intend – in other words, operating within the letter, but not the spirit of the law.

Which of these statements comes closest to your views about people doing this? Would you say…?

READ OUT

IF NECESSARY: Avoidance schemes often try to exploit loopholes in the law by using complicated financial arrangements to get an advantage Parliament never intended.

(IF NECESSARY: This (behaviour) is different to tax evasion. Tax evasion is illegal activity, where individuals or businesses deliberately omit, conceal or misrepresent information to try and reduce their tax liabilities.)

Normal

1	❍	It is never acceptable
2	❍	It is acceptable in some circumstances
3	❍	It is always acceptable
4	❍	don't know - DO NOT READ OUT **Position fixed*
5	❍	refused - DO NOT READ OUT **Position fixed*

Q039 - Q6behaviour: **Single coded**

Not back

In your view, how widespread do you think this type of behaviour is?

READ OUT

IF NECESSARY: We are still referring to the behaviour of trying to exploit the tax rules to gain a tax advantage.

IF NECESSARY: I'm just interested in your personal views and opinions about compliance with the tax system.

IF UNSURE: Please try and give your best guess.

Normal

1	❍	Very widespread
2	❍	Fairly widespread
3	❍	Not very widespread
4	❍	Not widespread at all
5	❍	don't know - DO NOT READ OUT **Position fixed*
6	❍	refused - DO NOT READ OUT **Position fixed*

B008: Compliance **End block**

B009: Demographics **Begin block**

Q041 - T5: **Text**

I'm now going to ask a few questions about your telephone use, we are asking this because we need to understand how the ways people communicate are changing.

IF NECESSARY: This is for statistical purposes, this is not a sales call.

Q100 - Q100: **Numeric**

Not back | Max = 12

How many adults - aged 16 or over - live in your household, including yourself?

Scripter notes: Ask only of mobile sample

Q042 - Q7mobs: **Numeric**

Max = 10

How many mobile numbers are you contactable on? Please include mobile numbers that are used for both personal and business use.

Scripter notes: Ask only if contacted using landline RDD sample

Please add 'don't know' and 'refused' options, both DO NOT READ OUT

Q043 - Q7land: **Single coded**

In your home, do you have a working land-line telephone connection that can take incoming calls?

Normal

1 ❍ Yes
2 ❍ No
3 ❍ don't know - DO NOT READ OUT
4 ❍ refused - DO NOT READ OUT

Scripter notes: Ask only if contacted using mobile rdd sample

Q044 - Q7mob2: **Numeric**

Min = 1 | Max = 10

Including this number, how many mobile numbers are you contactable on? Please include mobile numbers that are used for both personal and business use.

Scripter notes: Ask only if contacted using mobile RDD sample

Please add 'don't know' and 'refused' options, both DO NOT READ OUT

Q045 - T6: **Text**

Now I'd like to ask a few questions about you which will only be used to better understand the results from this research.

First of all...

Q046 - Q7dig: **Single coded**

Many of HMRC services for dealing with tax [and Benefits and Credits] are online. How willing or unwilling are you to use these digital services and have contact with HMRC online? Please answer on a scale of 1 to 5 where 5 is very willing and 1 is not at all willing.

READ OUT

Normal

1	❍	5 - very willing
2	❍	4
3	❍	3
4	❍	2
5	❍	1 - not at all willing
6	❍	I do not have access to the internet - DO NOT READ OUT
7	❍	I am unable to use them due to a health condition - DO NOT READ OUT
8	❍	don't know - DO NOT READ OUT
9	❍	refused - DO NOT READ OUT

Scripter notes: Add [text fill] if Dumben=1

Q049 - Q7sex: **Single coded**

Which of the following describes how you think of yourself?

READ OUT

Normal

1	❍	Male
2	❍	Female
3	❍	In another way
4	❍	Prefer not to say - DO NOT READ OUT

Q050 - Q7age: **Numeric**

Min = 16 | Max = 99

How old were you on your last birthday?

Scripter notes: Please add 'refused - DO NOT READ OUT'

Q051 - Q7ageband: **Single coded**

In that case could you tell me which of these age bands you fall into?

READ OUT

Normal

1	❍	16-24
2	❍	25-34
3	❍	35-49
4	❍	50-54
5	❍	55-59
6	❍	60-64
7	❍	65 or over
8	❍	refused - DO NOT READ OUT

Scripter notes: Ask only if Q7age = REFUSED

Q052 - Q7empst: **Single coded**

What is your current employment status?

READ OUT – BUT SAY "I WILL READ OUT SOME OPTIONS, PLEASE STOP ME WHEN I'VE REACHED WHAT'S RELEVANT TO YOU"

Normal

1	❍	Working in a paid job for 30 or more hours a week
2	❍	Working in a paid job for between 16 and 29 hours a week
3	❍	Working in a paid job for less than 16 hours a week
4	❍	Paid work with irregular hours e.g. a zero hours contract
5	❍	Self-employed
6	❍	Not in paid employment or looking after house or home
7	❍	Full-time student at school
8	❍	Full-time student at a university or polytechnic or college
9	❍	Unemployed and seeking work
10	❍	Retired from paid employment
11	❍	Unable to work due to a health condition
12	❍	other (specify) **Open *Position fixed*
13	❍	refused - DO NOT READ OUT **Position fixed *Exclusive*

Scripter notes: Please make 'other (specify)' open

Ask only if **Q052 - Q7empst**,1,2,3,4,5

Q053 - Qempmult: **Single coded**

And do you have one paid job or more than one?

IF NECESSARY: By this I mean do you have more than one employer or do some self-employed work alongside your main job?

Normal

1 ❍ One

2 ❍ More than one

3 ❍ don't know **Position fixed *Exclusive*

Q0xx - Q7edu: **Single coded**

Do you have…

READ OUT – STOP AFTER THE FIRST ONE THEY MENTION

Normal

1 ❍ A university degree

2 ❍ Any other qualifications (e.g. A Levels, O Levels, GCSEs, BTEC, Diplomas, Trade Apprenticeships)

3 ❍ No qualifications

4 ❍ refused - DO NOT READ OUT **Position fixed *Exclusive*

Q054 - Q7incsource: **Multi coded**

And which of the following sources of income do you have?

READ OUT

CODE ALL THAT APPLY

Normal

1 ❑ Salary from an employer

2 ❑ Income from self-employment

3 ❑ Income from other private work or activities

4 ❑ Pension from an employer (IF NECESSARY: This is about receiving a pension, not paying into a pension plan)

5 ❑ Private pension (IF NECESSARY: This is about receiving a pension, not paying into a pension plan)

6 ❑ State pension (IF NECESSARY: This is about receiving a pension, not paying into a pension plan)

7 ❑ Any other benefits or credits

8 ❑ Rental income (from renting a property or room)

9 ❑ Income from other savings or investments (e.g. interest on savings, dividends)

10 ❑ other (specify) **Open *Position fixed*

11 ❍ none of the above **Position fixed *Exclusive*

12 ❍ don't know - DO NOT READ OUT **Position fixed *Exclusive*

13 ❍ Refused - DO NOT READ OUT **Position fixed *Exclusive*

Q055 - Q7rel: **Single coded**

What is your marital status?

READ OUT IF NECESSARY

Normal

1 ❍ Single
2 ❍ married or in a civil partnership
3 ❍ co-habiting
4 ❍ separated, but still legally married or in civil partnership
5 ❍ divorced or civil partnership dissolved
6 ❍ widowed or surviving partner of civil partnership
7 ❍ don't know - DO NOT READ OUT **Position fixed *Exclusive*
8 ❍ refused - DO NOT READ OUT **Position fixed *Exclusive*

Q0xx - Q7hhld: **Single coded**

Do you (or your household) own or rent the accommodation that you currently reside in?

READ OUT IF NECESSARY

Normal

1 ❍ Own it outright
2 ❍ Buying it with the help of a mortgage/loan
3 ❍ Part own and part rent (shared ownership)
4 ❍ Rent it (IF NECESSARY: includes if you are on Housing Benefit or Local Housing Allowance)
5 ❍ Live rent-free (IF NECESSSARY: including living rent-free in relative's/friend's property but not squatting)
6 ❍ Occupy it in some other way (please specify)
7 ❍ don't know - DO NOT READ OUT **Position fixed *Exclusive*
8 ❍ refused - DO NOT READ OUT **Position fixed *Exclusive*

Q056 - Q7child: **Single coded**

Are you the parent or legal guardian of at least one child aged 16 or under who lives with you?

Normal

1 ❍ Yes
2 ❍ No
3 ❍ don't know - DO NOT READ OUT
4 ❍ refused - DO NOT READ OUT

Q057 - Q7care: **Single coded**

Do you regularly look after any ill, disabled or elderly relatives or friends aged 16 or more and in need of care, without being paid?

IF NECESSARY: This includes both people who live with you and those who live elsewhere.

Normal

1 ❍ Yes
2 ❍ No
3 ❍ don't know - DO NOT READ OUT
4 ❍ refused - DO NOT READ OUT

Q058 - Q7ethn: **Single coded**

Which of the following groups do you consider you belong to?

READ OUT CATEGORIES

Normal

1 ❍ White
2 ❍ Mixed
3 ❍ Asian or Asian British
4 ❍ Black or Black British
5 ❍ Any other background (specify) **Open *Position fixed*
6 ❍ refused - DO NOT READ OUT **Position fixed *Exclusive*

Scripter notes: Add textbox to 'other(specify)'

Q061 - Q7disa: **Single coded**

Do you have any physical or mental health condition(s) or illnesses lasting, or expected to last, 12 months or more?

Normal

1 ❍ Yes
2 ❍ No
3 ❍ don't know - DO NOT READ OUT
4 ❍ refused - DO NOT READ OUT

Ask only if **Q061 - Q7disa**,1

Q062 - Q7disab: **Multi coded**

Do any of these conditions or illnesses affect you in any of the following areas?

READ OUT.

CODE ALL THAT APPLY.

Normal

1	❑	Vision, for example blindness or partial sight
2	❑	Hearing, for example deafness or partial hearing
3	❑	Mobility, for example walking short distances or climbing stairs
4	❑	Dexterity, for example lifting and carrying objects, using a keyboard
5	❑	Learning or concentrating or remembering
6	❑	Memory
7	❑	Mental health
8	❑	Stamina or breathing or fatigue
9	❑	Socially or behaviourally (for example associated with autism, attention deficit disorder or Asperger's syndrome)
10	❑	other (specify) **Open *Position fixed*
11	○	None of the above **Position fixed *Exclusive*
12	○	refused - DO NOT READ OUT **Position fixed *Exclusive*

Ask only if **Q061 - Q7disa**,1

Q063 - Q7disaff: **Single coded**

Do any of your condition(s) or illnesses reduce your ability to carry out day-to-day activities?

PROMPT AS NECESSARY

Normal

1	○	Yes, a lot
5	○	Yes, a little
2	○	No, not at all
3	○	don't know - DO NOT READ OUT
4	○	refused - DO NOT READ OUT

Ask only if **Q063 - Q7disaff**,1,5

Q064 - Q7dislen: **Single coded**

For how long has your ability to carry-out day-to-day activities been reduced?

READ OUT

Normal

1 ❍ Less than six months

2 ❍ Between six months and 12 months

3 ❍ 12 months or more

4 ❍ don't know - DO NOT READ OUT **Position fixed *Exclusive*

5 ❍ refused - DO NOT READ OUT **Position fixed *Exclusive*

Scripter notes: Running prompt:

Q065 - Q7post: **Alpha**

What is your exact postcode?

If Necessary: We guarantee that all your answers will be kept confidential. We are collecting information on postcodes to check that we are collecting a sample that is as representative of households in the UK as possible

TYPE IN BOX

Scripter notes: Please add DK and REF options

Q066 - Q7recon: **Single coded**

HMRC may be conducting some further research on these topics in the future. Would you be happy for someone from Kantar Public to re-contact you and invite you to participate in this research?

Normal

1 ❍ Yes

2 ❍ No

3 ❍ don't know **Position fixed *Exclusive*

Ask only if **Q066 - Q7recon**,1

Q067 - Q7recon2: **Single coded**

And would you be happy to allow Kantar Public to pass your contact details on to another research agency to re-contact you in relation to further research for HMRC?

ADD IF NECESSARY: this would only be for research on behalf of HMRC

Normal

1 ❍ Yes

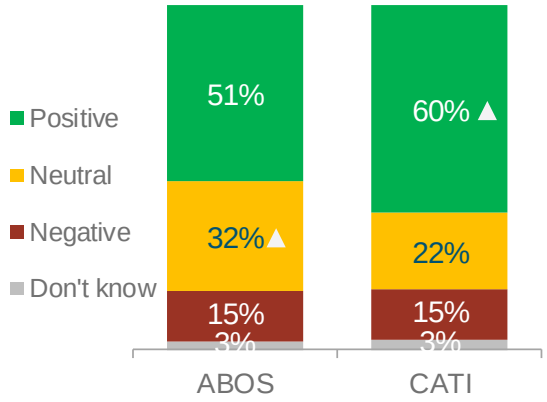
2 ❍ No

3 ❍ don't know **Position fixed *Exclusive*

Appendix B: Charts showing differences in survey responses by mode[35]

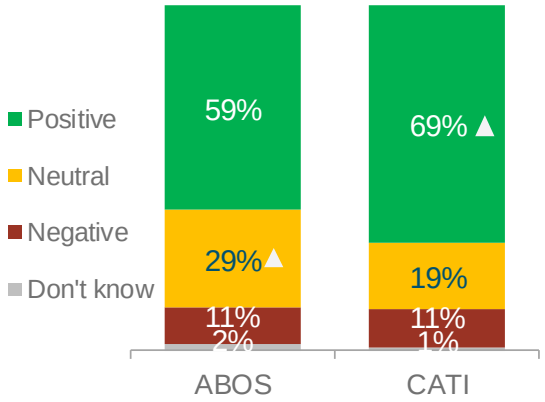
Customer experience – views on interactions

Chart 1: Ease of finding information



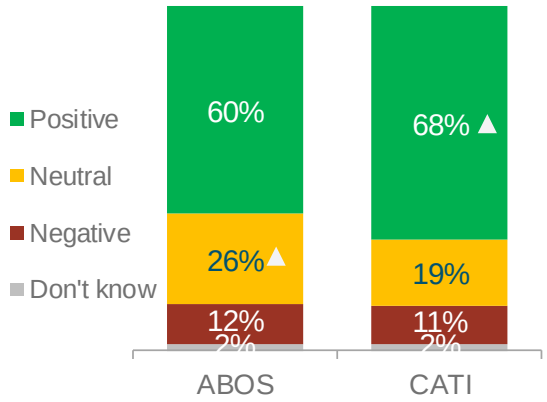
Base: ABOS (1619), CATI (1655)

Chart 2: Quality of information



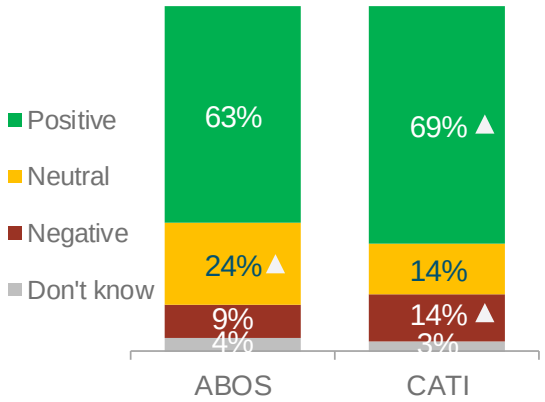
Base: ABOS (1665), CATI (1778)

Chart 3: Clarity of steps needed to take



Base: ABOS (1631), CATI (1732)

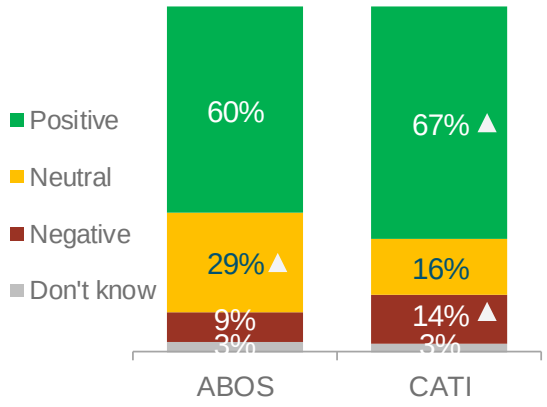
Chart 4: Getting tax transactions right



Base: ABOS (1655), CATI (1767)

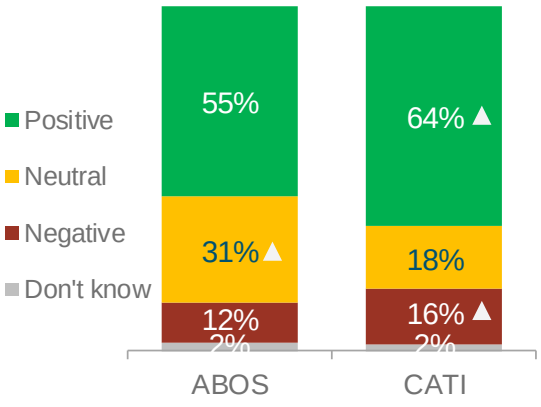
[35] Differences which are significant at the 95% confidence interval are displayed using a white upwards or downwards arrow.

Chart 5: Resolving issues



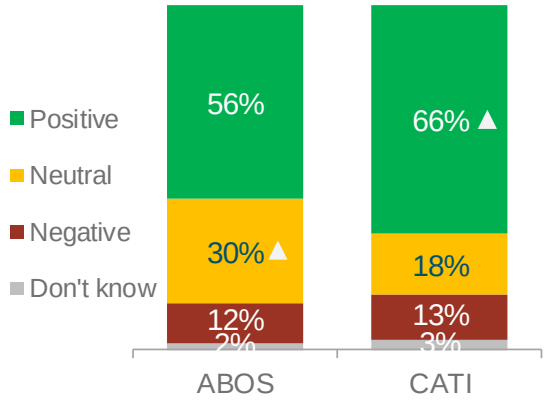
Base: ABOS (1512), CATI (1448)

Chart 6: Acceptability of time taken



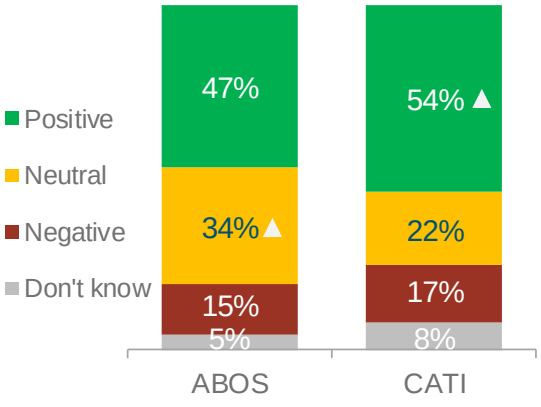
Base: ABOS (1569), CATI (1599)

Chart 7: HMRC were approachable



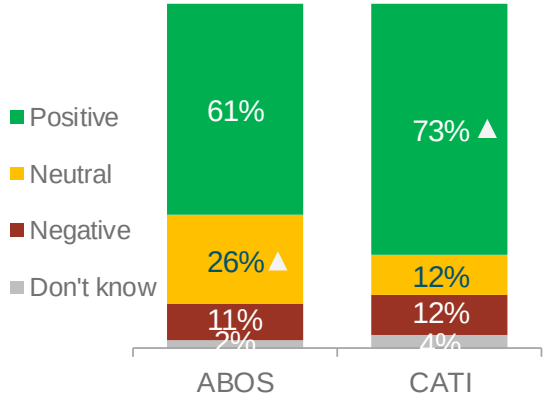
Base: ABOS (1598), CATI (1596)

Chart 8: Systems prevented mistakes



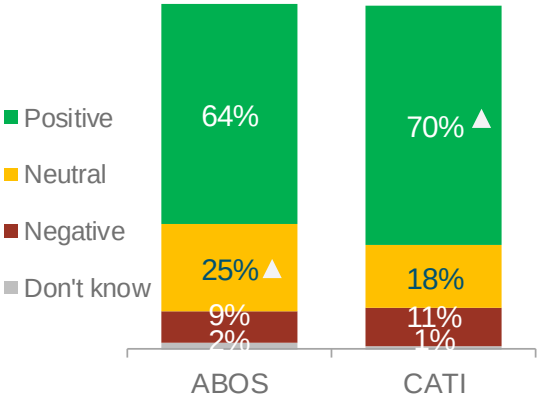
Base: ABOS (1597), CATI (1554)

Chart 9: Clear when everything was completed



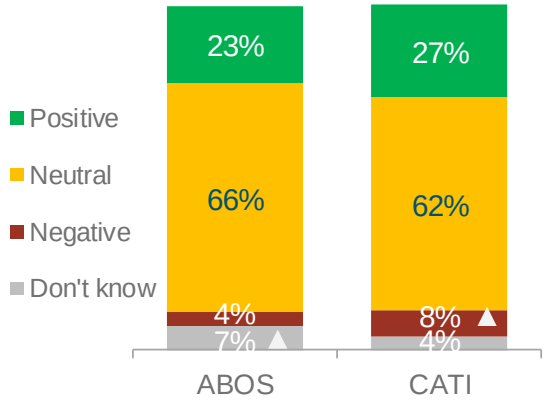
Base: ABOS (1615), CATI (1655)

Chart 10: Overall customer experience



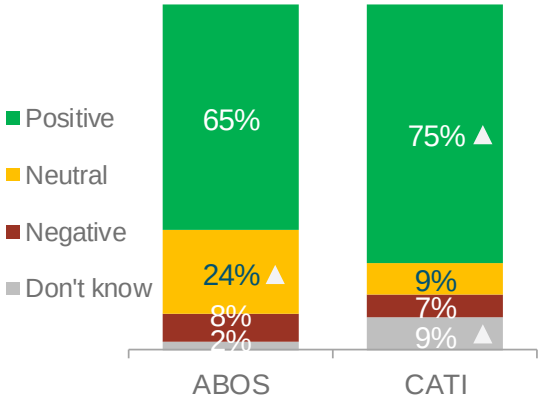
Base: ABOS (1662), CATI (1908)

Chart 11: Experience over last year compared to previous 12 months



Base: ABOS (1732), CATI (1757)

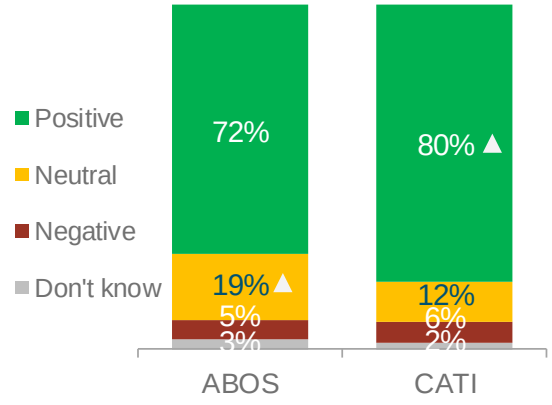
Chart 12: HMRC made it easy for someone to act on behalf of clients



Base: ABOS (569), CATI (562)

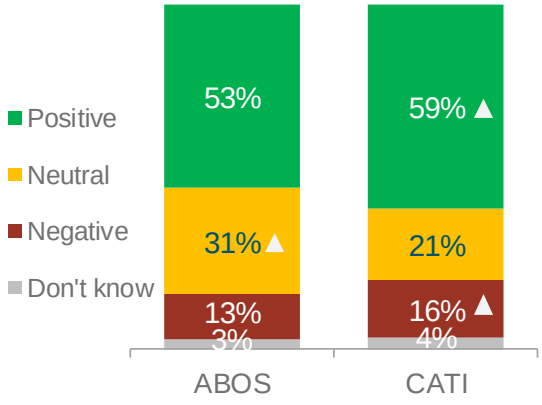
Customer experience – views on administration of tax system

Chart 13: HMRC treated me fairly



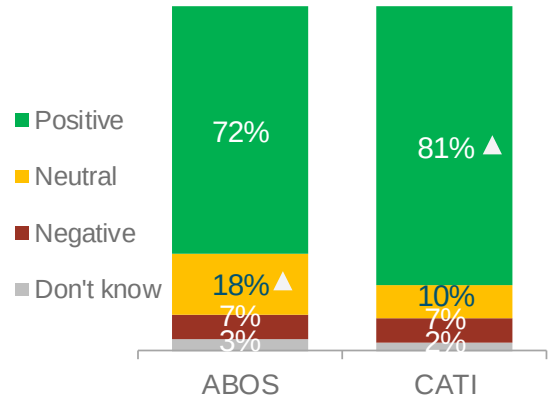
Base: ABOS (947), CATI (890)

Chart 14: HMRC minimised the cost, time and effort



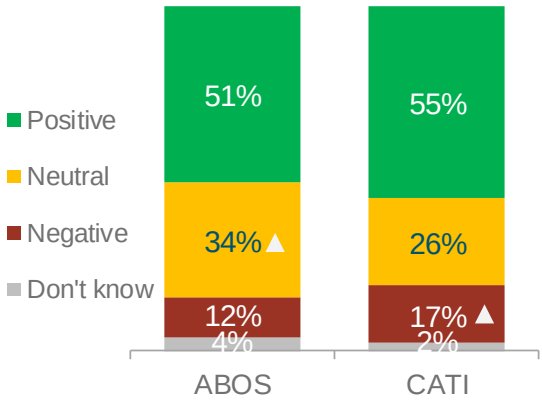
Base: ABOS (1561), CATI (1598)

Chart 15: HMRC treated me as honest



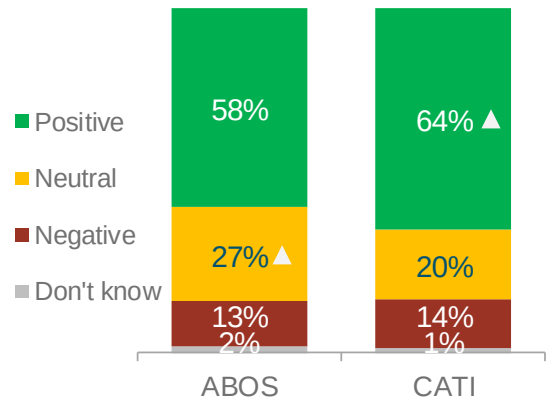
Base: ABOS (927), CATI (877)

Chart 16: Personalisation of services



Base: ABOS (1637), CATI (1743)

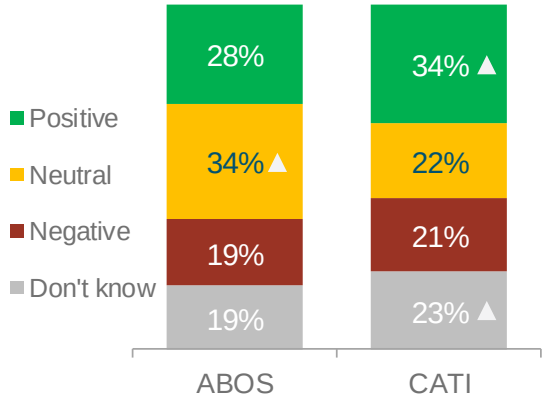
Chart 17: Ease of dealing with tax issues



Base: ABOS (1626), CATI (1700)

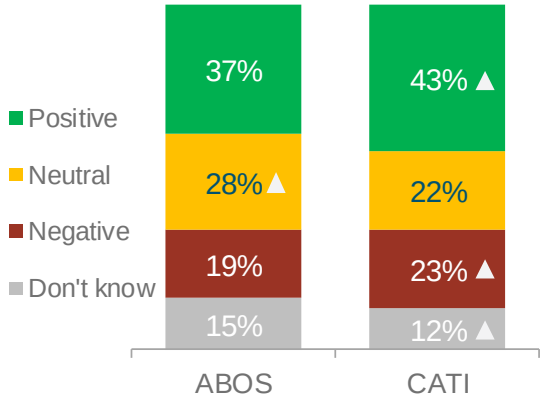
Reputation

Chart 18: HMRC applies penalties and sanctions equally



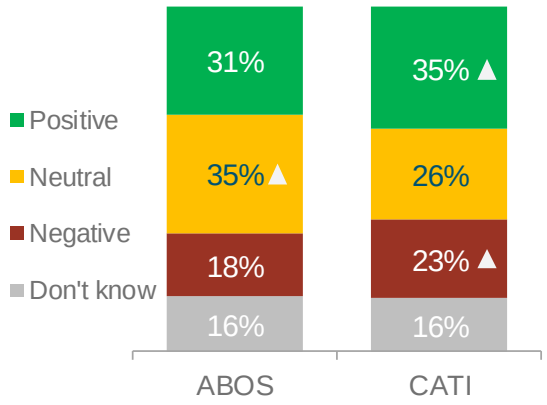
Base: ABOS (2442), CATI (2554)

Chart 19: HMRC ensures all customers pay/receive the correct amount of tax



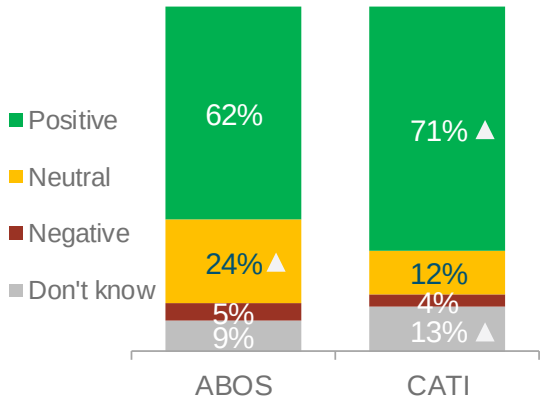
Base: ABOS (2448), CATI (2554)

Chart 20: HMRC are efficient and do not waste money



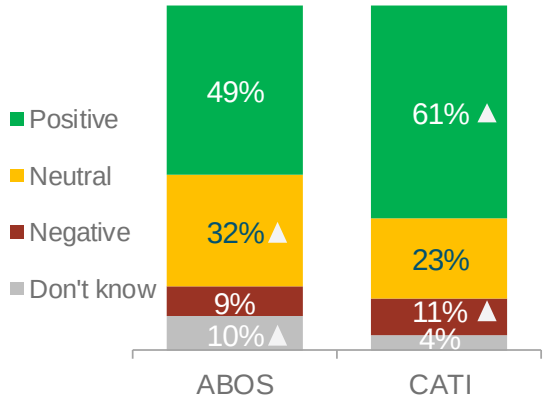
Base: ABOS (2437), CATI (2554)

Chart 21: HMRC ensures data and personal information is treated confidentially



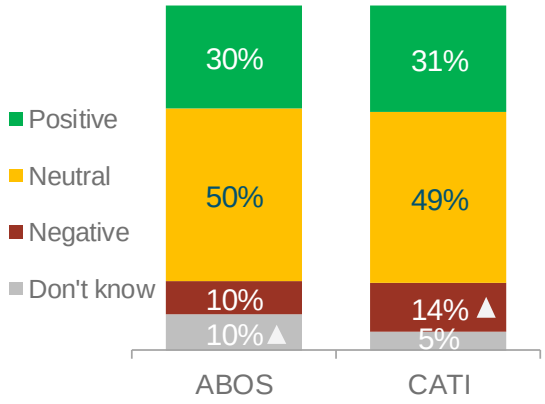
Base: ABOS (2313), CATI (2554)

Chart 22: Whether Individuals hold a favourable opinion of HMRC



Base: ABOS (2456), CATI (2554)

Chart 23: Whether Individuals would speak well of HMRC



Base: ABOS (2462), CATI (2554)

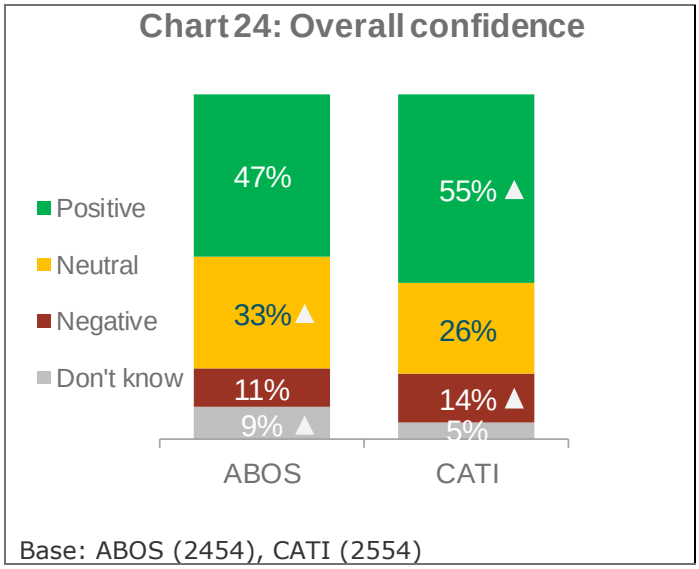
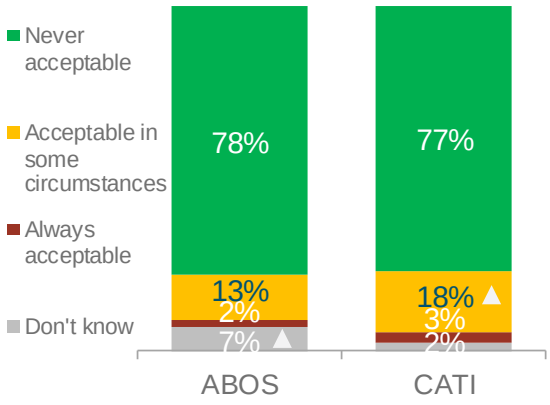


Chart 24: Overall confidence
Positive
Neutral
Negative
Don't know
47%
33%
11%
9%
55%
26%
14%
5%
ABOS
CATI
Base: ABOS (2454), CATI (2554)

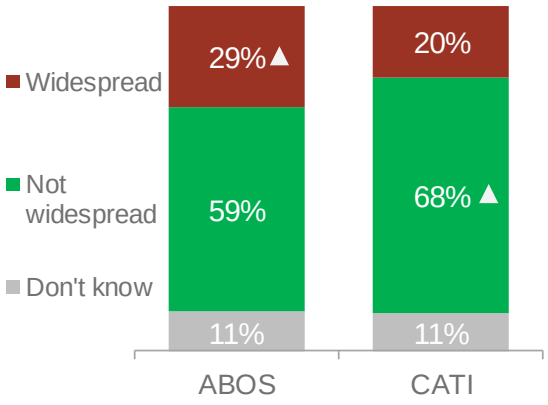
Compliance

Chart 25: Acceptability of tax evasion



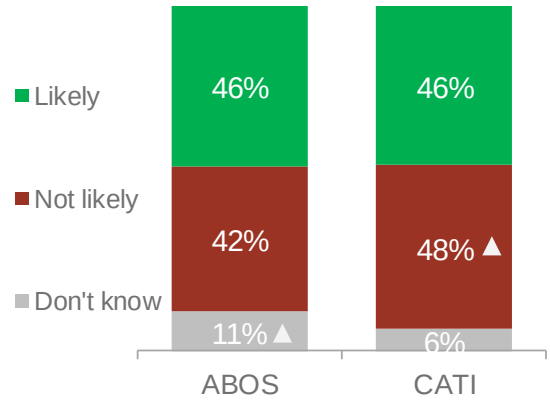
Base: ABOS (2463), CATI (2554)

Chart 26: How widespread Individuals think tax evasion is



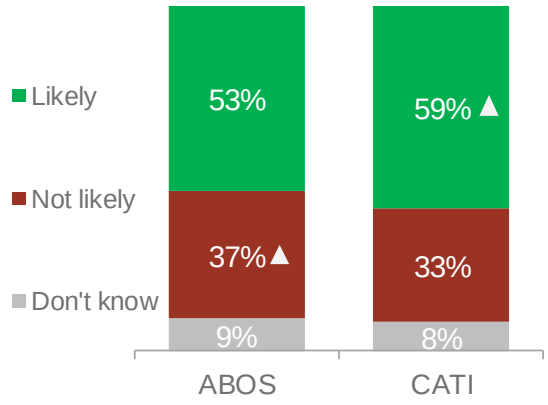
Base: ABOS (2468), CATI (2554)

Chart 27: Likelihood to report someone suspected of tax evasion



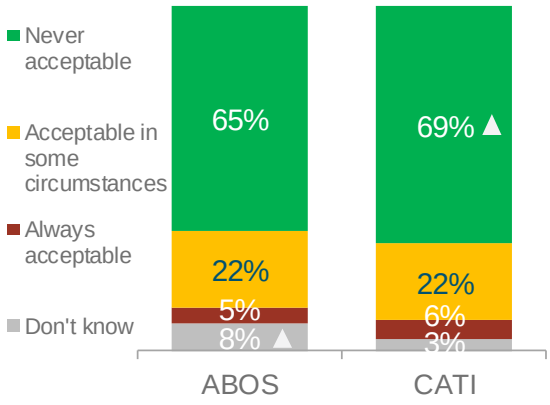
Base: ABOS (2469), CATI (2554)

Chart 28: Likelihood of tax evasion being detected by HMRC



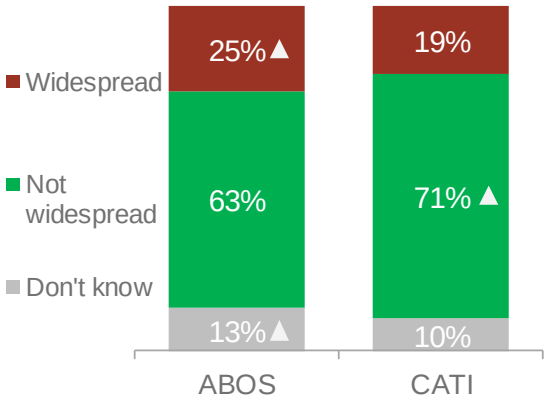
Base: ABOS (2472), CATI (2554)

Chart 29: Acceptability of tax avoidance



Base: ABOS (2470), CATI (2554)

Chart 30: How widespread Individuals think tax avoidance is



Base: ABOS (2468), CATI (2554)

Appendix C: Comparison of weighted results between ABOS and dual-frame CATI surveys

Table A1: Taxes paid and benefits received in last 12 months

	ABOS	CATI	Difference*
Pay As You Earn (PAYE)	49%	55%	Sig
Self-Assessment	16%	18%	Not sig
Income tax from pension	19%	25%	Sig
NI contributions	43%	58%	Sig
Child Benefit	18%	19%	Not sig
Working Tax Credit	7%	6%	Not sig
Child Tax Credit	10%	8%	Not sig
Tax Credit (other)	2%	1%	Sig
Statutory payments	4%	6%	Sig
Marriage allowance	4%	5%	Sig
Student loan repayment	6%	5%	Not sig
Construction Industry Scheme	1%	2%	Sig
Tax Free Childcare	2%	2%	Not sig
Other (e.g. Inheritance tax, Capital gains tax)	1%	4%	Sig
Unweighted base	2470	2554	

Table A2: Methods of contact with HMRC in last 12 months

	ABOS	CATI	Difference*
Online - to search for information on the HMRC webpages	27%	35%	Sig
Online - to use HMRC services	26%	27%	Not sig
Telephone	22%	22%	Not sig
Post	28%	40%	Sig
Face to face	0%	1%	Sig
Received an email from HMRC	8%	15%	Sig
Received a text from HMRC	3%	8%	Sig
Other	1%	1%	Not sig
Unweighted base	2471	2554	

* Indicates whether the difference is significant or not within a 95% Confidence Interval

Table A3: Interactions with HMRC in last 12 months

	ABOS	CATI	Difference*
Filed a Self-Assessment tax return -	16%	21%	Sig
Made a payment	14%	19%	Sig
Used your online Personal Tax Account	9%	14%	Sig
Sought information from HMRC	14%	28%	Sig
Sought assistance from HMRC	9%	15%	Sig
Provided any information to HMRC	13%	24%	Sig
Received any information from HMRC	24%	37%	Sig
Had general information or updates from HMRC	15%	25%	Sig
Had training from HMRC	0%	1%	Not sig
Dealt with an enquiry from HMRC	5%	8%	Sig
Used the online childcare service	1%	2%	Sig
Unweighted base	2464	2554	

Table A4: Amount of contact with Revenue and Customs in last 12 months

	ABOS	CATI	Difference*
You only had contact once in the last 12 months	39%	42%	Not sig
You rarely had contact in the last 12 months	39%	36%	Not sig
You sometimes had contact in the last 12 months	18%	18%	Not sig
You often had contact in the last 12 months	3%	4%	Sig
Unweighted base	1470	1738	

Table A5: Whether respondent has a Personal Tax Account

	ABOS	CATI	Difference*
Yes - I have a Personal Tax Account	15%	18%	Sig
Yes - I have heard of it but I do not have one	12%	11%	Not sig
No - I have never heard of it	73%	71%	Not sig
Unweighted base	2414	2524	

Table A6: Desired support to manage tax affairs online

	ABOS	CATI	Difference*
Webchat	16%	33%	Sig
YouTube videos	12%	26%	Sig
Webinars	5%	12%	Sig
Social media	18%	24%	Sig
Virtual assistant	9%	15%	Sig
Information on Gov.uk	45%	53%	Sig
Help buttons or links within the Personal Tax Account	7%	11%	Sig
Offline help (e.g. post or telephone)	2%	3%	Not sig
Other (specify)	2%	4%	Sig
Unweighted base	2107	2554	

* Indicates whether the difference is significant or not within a 95% Confidence Interval

Table A7: Getting transactions right**

	ABOS	CATI
5 - Very good	34%	41%
4	28%	28%
3	24%	14%
2	6%	7%
1 - Very poor	4%	7%
Don't know	4%	3%
Unweighted base	1655	1767

Table A8 Quality of information**

	ABOS	CATI
5 - Very good	24%	32%
4	35%	36%
3	29%	19%
2	7%	6%
1 - Very poor	3%	5%
Don't know	2%	1%
Unweighted base	1665	1778

Table A9: Ease of finding information**

	ABOS	CATI
5 - Very easy	20%	31%
4	31%	29%
3	32%	22%
2	9%	10%
1 - Very difficult	5%	5%
Don't know	3%	3%
Unweighted base	1619	1655

Table A10: HMRC made clear what steps I needed to take**

	ABOS	CATI
5 – Agree strongly	27%	39%
4	33%	29%
3	26%	19%
2	8%	5%
1 – Disagree strongly	4%	6%
Don't know	2%	2%
Unweighted base	1631	1732

* *Significant differences in results for these questions are displayed in Appendix B

Table A11: HMRC made it clear when everything was completed**

	ABOS	CATI
5 – Agree strongly	31%	47%
4	30%	26%
3	26%	12%
2	7%	6%
1 – Disagree strongly	4%	6%
Don't know	2%	4%
Unweighted base	1615	1655

Table A12: How good HMRC were at resolving any queries or issues**

	ABOS	CATI
5 - Very good	28%	37%
4	32%	30%
3	29%	16%
2	5%	6%
1 - Very poor	4%	8%
Don't know	3%	3%
Unweighted base	1512	1448

Table A13: Acceptability of time taken to reach the end result**

	ABOS	CATI
5 - Very acceptable	25%	35%
4	30%	29%
3	31%	18%
2	7%	8%
1 - Very unacceptable	5%	8%
Don't know	2%	2%
Unweighted base	1569	1599

Table A14: HMRC were approachable**

	ABOS	CATI
5 – Agree strongly	25%	41%
4	31%	25%
3	30%	18%
2	8%	7%
1 – Disagree strongly	4%	7%
Don't know	2%	3%
Unweighted base	1598	1596

* *Significant differences in results for these questions are displayed in Appendix B

Table A15: HMRC had systems which were good at preventing me from making mistakes**

	ABOS	CATI
5 – Agree strongly	16%	25%
4	31%	29%
3	34%	22%
2	10%	8%
1 – Disagree strongly	5%	8%
Don't know	5%	8%
Unweighted base	1597	1554

Table A16: Rating of experiences in last 12 months with HMRC**

	ABOS	CATI
5 - Very good	28%	33%
4	36%	37%
3	25%	18%
2	6%	6%
1 - Very poor	3%	6%
Don't know	2%	1%
Unweighted base	1662	1908

Table A17: Confidence in the way HMRC do their job**

	ABOS	CATI
5 - Very confident	16%	22%
4	31%	32%
3	33%	26%
2	8%	8%
1 - Not at all confident	3%	7%
Don't know	9%	5%
Unweighted base	2454	2554

Table A18: Favourability of opinion of HMRC**

	ABOS	CATI
Very favourable	13%	18%
Mainly favourable	36%	44%
Neither favourable nor unfavourable	32%	23%
Mainly unfavourable	7%	6%
Very unfavourable	2%	5%
Don't know	10%	4%
Unweighted base	2456	2554

* *Significant differences in results for these questions are displayed in Appendix B

Table A19: How would speak about HMRC to other people/organisations**

	ABOS	CATI
Speak well of HMRC without being asked	10%	8%
Speak well of HMRC if asked	26%	23%
Be neutral towards HMRC	50%	49%
Be critical of HMRC if asked	8%	10%
Be critical of HMRC without being asked	2%	4%
Don't know	8%	5%
Unweighted base	2462	2554

Table A20: How widespread do you think income tax evasion is**

	ABOS	CATI
Very widespread	16%	22%
Fairly widespread	43%	46%
Not very widespread	26%	17%
Not widespread at all	3%	3%
Don't know	11%	11%
Refused	1%	0%
Unweighted base	2468	2554

Table A21: Acceptability of income tax evasion**

	ABOS	CATI
Always acceptable	2%	3%
It is acceptable in some circumstances	13%	18%
Always unacceptable	78%	77%
Don't know	6%	2%
Refused	1%	0%
Unweighted base	2463	2554

Table A22: Whether thinks would report someone suspected of evading tax**

	ABOS	CATI
Very likely	16%	18%
Fairly likely	31%	28%
Not very likely	35%	30%
Not likely at all	7%	17%
Don't know	9%	6%
Refused	2%	1%
Unweighted base	2469	2554

* *Significant differences in results for these questions are displayed in Appendix B

Table A23: How likely is it for someone evading tax to be detected by HMRC **

	ABOS	CATI
Very likely	15%	20%
Quite likely	39%	39%
Not very likely	34%	26%
Not at all likely	4%	7%
Don't know	9%	8%
Refused	1%	1%
Unweighted base	2472	2554

Table A24: Acceptability of exploiting rules to gain tax advantage**

	ABOS	CATI
It is always acceptable	5%	6%
It is acceptable in some circumstances	22%	22%
It is never acceptable	65%	69%
Don't know	7%	3%
Prefer not to say	1%	1%
Unweighted base	2470	2554

Table A25: Whether thinks it is widespread to exploit rules to gain a tax advantage**

	ABOS	CATI
Very widespread	18%	24%
Fairly widespread	45%	47%
Not very widespread	23%	17%
Not widespread at all	2%	3%
Don't know	12%	8%
Prefer not to say	0%	1%
Unweighted base	2468	2554

* *Significant differences in results for these questions are displayed in Appendix B

Appendix D: Subgroup response indices (ABOS & dual-frame CATI)

Table D.1: Subgroup response indices (ABOS & dual-frame CATI)

Subgroup	% of Population	Response index (ABOS)	Response index (Dual-frame CATI)
TOTAL POPULATION	100.0%	100	100
GENDER/AGE			
Male 16-24	6.9%	25	76
Male 25-34	8.4%	51	82
Male 35-49	12.0%	78	94
Male 50-54	4.3%	84	142
Male 55-59	3.8%	138	125
Male 60-64	3.3%	161	117
Male 65+	10.1%	170	113
Female 16-24	6.6%	45	73
Female 25-34	8.5%	83	72
Female 35-49	12.3%	105	108
Female 50-54	4.5%	116	108
Female 55-59	4.0%	106	151
Female 60-64	3.4%	187	115
Female 65+	11.9%	123	96
EMPLOYMENT STATUS/AGE			
Employed 16-24	7.4%	28	73
Employed 25-34	14.0%	69	80
Employed 35-49	20.4%	91	102
Employed 50-54	7.3%	98	126
Employed 55-59	5.8%	122	138
Employed 60+	5.8%	168	101
Unemployed	2.9%	98	124
Economically inactive 16-24	5.2%	42	83
Economically inactive 25-49	5.6%	70	67
Economically inactive 50-59	3.1%	115	120
Economically inactive 60-64	3.1%	179	124
Economically inactive 65+	19.6%	143	105
EDUCATIONAL STATUS/AGE			
All 16-24	13.6%	35	74
Degree 25-34	6.9%	69	103
Degree 35-49	9.0%	97	106

Degree 50-64	5.8%	143	150
All 65+	21.9%	145	104
Qualifications but no degree 25-34	9.1%	63	45
Qualifications but no degree 35-49	13.8%	85	84
Qualifications but no degree 50-54	5.6%	84	94
Qualifications but no degree 55-59	5.0%	118	95
Qualifications but no degree 60-64	4.2%	148	86
No Qualifications 25-64	5.1%	146	243
MARITAL STATUS			
Single/co-habiting	34.3%	81	101
Married/civil partnered	49.6%	112	100
Separated/divorced	10.0%	97	90
Widowed	6.2%	117	109
HOUSING TENURE			
Owned	32.6%	137	131
Mortgaged	33.6%	86	59
Other, mainly renting	33.8%	77	111
PRESENCE OF CHILDREN IN HOUSEHOLD			
Children present	30.2%	85	82
No children present	69.8%	106	108
NUMBER OF ADULTS (16+) IN HOUSEHOLD			
1	20.5%	118	127
2	53.3%	106	88
3	16.0%	88	100
4+	10.2%	52	109
REGION (ABOS only; no dual-frame CATI data)			
East Midlands	7.2%	114	n/a
East of England	9.3%	104	n/a
London	13.4%	67	n/a
North East	4.1%	140	n/a
North West	10.9%	103	n/a
Northern Ireland	2.8%	51	n/a
Scotland	8.4%	89	n/a
South East	13.7%	101	n/a
South West	8.5%	137	n/a
Wales	4.8%	98	n/a
West Midlands	8.8%	96	n/a
BROAD ETHNIC GROUP			
White	88.0%	104	99
Other	12.0%	72	106