Individuals, Small Business and Agents Customer Survey 2017 Technical Annex

HMRC Report: 489

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

Glossary

CATI – Computer Assisted Telephone Interviewing

RDD – Random Digit Dialling

SIC – Standard Industrial Classification

VAT – Value Added Tax

PAYE – Pay As You Earn

SA – Self-Assessment

NI – National Insurance

Base size – This is the number of customers who were asked a question

SMEs – Small and Medium Enterprises

HMRC - HM Revenue & Customs

KDA – Key Driver Analysis

IDBR – Inter Departmental Business Register, a database of all businesses who operate a PAYE scheme or are registered for VAT

Contents

1. Introduction

HMRC commissioned the Individuals, Small Business and Agents Customer Survey in 2015 to provide the customer understanding to support the Department's vision and to chart its progression over time. The survey is a key source of robust, balanced evidence on customer experience and perceptions of the tax administration system. It provides a wide range of insight into key customer groups and supports a number of HMRC's performance measures.

This report contains an overview of the methodology used for the 2017 survey.

2. Data collection method

Three key groups of customers were included in the HM Revenue and Customs (HMRC) Customer Survey: Individuals, Small Businesses and Agents. The same data collection method was used for all three: Computer Assisted Telephone Interviewing (CATI). The fieldwork was set up as one survey for each customer group to maximise the efficiency of the fieldwork.

As a random sampling procedure was used, steps were taken to maximise response. These are shown in Table 1.1.

Table 1.1 Actions taken to maximise response

Action	Description
Advance letter sent to Small Businesses and Agents	An advance letter was despatched to each sampled business address prior to the fieldwork. This approach provided reassurance of confidentiality and ensured respondents were prepared when the interviewers called. This letter had the name and address of a member of the HMRC survey team, and the email address and Freephone helpline telephone number operated by Kantar Public in case of any queries.
	Participants had the opportunity to contact Kantar Public or HMRC to ask any questions or opt out of the research at this stage should they wish to.
Letter available for Individuals (Random Digit Dialling sample)	Residential addresses were not appended to the Individuals Random Digit Dialling (RDD) sample, but a similar introductory letter on HMRC letterhead was available to send to Individuals who requested one. This was sent (primarily by email) as required.
Interviewer briefing	Telephone interviewers were given a thorough personal briefing explaining the purpose of the research and the importance of high levels of response. This approach ensured that interviewers were familiar with the questionnaire and knowledgeable about the reasons why it was important to participate.
	A thorough briefing about the survey aims and objectives improves the quality of the initial contact with participants and gave interviewers the tools to answer respondent queries which increases the chances of participation.
Experienced interviewers	As far as possible Kantar Public used interviewers with experience of random probability telephone surveys.

Action	Description
Sample management and monitoring	In order to fully exhaust sample, sample loading and interviewing was front-loaded. This gave the maximum amount of time to reach 'hard to get' respondents. Progress against productivity and response rate/interview targets was monitored on a weekly basis by the Kantar Public research team, so that if corrective action was required, it could be implemented promptly.
Minimum of 10 calls	A minimum of 10 calls were made to each number before rejecting the number as a contact and removing it from the queue of numbers to be dialled. The calls were made on different days of the week and different times of day. In reality, significantly more than 10 attempts might be made to each number. Depending on response, numbers in the 10+ calls category might be reloaded and called again – for example the Individuals survey called numbers a minimum of 20 times.
Introduction to survey	Kantar Public used as short an introduction as possible, and used the unobtrusive Rizzo[1] method for selecting landline individual respondents to reduce the chance of refusal before reaching the eligibility questions. This method takes advantage of the fact that most households contain only one or two adults. The selection process only becomes obvious to the person answering the phone when there are at least three adults in the household[2]. The first stage is to get permission to establish eligibility (as this only takes a couple of minutes) and following this stage, get permission to conduct the full interview, if necessary making an appointment to re-contact them at a more convenient time.
Re-contacts	Re-contacting refusals or respondents initially unable to take part is another feature of maximising response, particularly in the event of a refusal at a switchboard level or deferrals (when a respondent does not want to participate at the time or set an appointment but has not expressly refused). This process was done as sensitively as possible and interviewers were issued with strict guidelines on how to approach this task. Generally two weeks was left between the initial refusal and a re-contact attempt. No 'firm' refusals were re-issued as this can create an unfavourable response from potential respondents.

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[1] 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.

[2] The CATI system generates a random number between 1 and the total number of adults in the household. If the number is 1, the interviewer attempts to interview the person answering the phone. If 2+, the interviewer asks for the 'other adult' in a household with two adults, or asks for the names of the other adults only in a household with three or more adults and selects one at random.

2.1. Fieldwork timing

The survey is carried out annually. Table 2.1 shows the fieldwork dates in 2017.

Table 2.1 Fieldwork dates

Individuals	Agents	Small Businesses
04/09/17 – 04/11/17	30/08/17 – 27/10/17	30/08/17 – 03/11/17

3. Survey

3.1. Questionnaire

The questionnaire was developed by HMRC and Kantar Public to address the research objectives. In 2015 the draft questionnaires were then subject to three levels of testing:

- Desk review by the research team using Kantar Public's Questionnaire Appraisal Framework[3];
- Cognitive testing of key questions with customers; and
- A pilot survey for each customer group.

There were a small number of changes to the questionnaires in both 2016 and 2017. Changes were made to reflect HMRC priorities, and remove a small number of questions that were highly correlated with each other. In 2017, there was a 'soft launch' of the Small Business and Agents surveys, where a limited number of sample records were contacted over the first two days of fieldwork. Interviewing was paused after 30 interviews were completed for both the Agents and Small Business surveys. Interviews and responses to new questions were monitored to understand respondents' comprehension and ability to answer the new questions.

The questionnaire was highly similar for all three customer groups. It began with screening sections and ended with demographic questions. The majority of the questionnaire consisted of modules on customer experience, health of the tax administration system, reputation and attitudes towards compliance. The topics included in the questionnaire are detailed in Table 3.1. Where Individuals reported having had no interactions with HMRC over the past 12 months, they were not asked questions on customer experience or the health of the tax administration system.

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[3] The Questionnaire Appraisal Framework (QAF) is a systematic approach to examining potential issues with the wording and/or structure of questions, in order to ensure that questions can be administered correctly and answered easily by respondents. The Kantar Public Questionnaire Appraisal Framework (QAF) is based on the QAS-99 framework (see: https://www.cdc.gov/healthyyouth/evaluation/pdf/brief15.pdf), but has been adapted to be more tailored and relevant to social research.

Table 3.1 Questionnaire structure

Topic	Question
Customer interactions	• Taxes paid • Channels of contact used • HMRC services used • Awareness of the Personal Tax Account (Individuals only) • Sources that would help customers manage tax affairs with HMRC online (Individuals only) • Rating of services used (telephone[4], the Personal Tax Account[5], online services and online webpages[6]) • Frequency of contact (Individuals only)
Customer experience	• Ease of finding information • Rating the quality of information looked for or received • Whether HMRC made it clear what steps were needed • Whether HMRC made it clear when everything was completed • How good or poor HMRC were at getting the tax transaction right • How good or poor HMRC were at resolving any queries or issues • Acceptability of time taken to reach the end result • Whether staff were approachable/professional • Whether HMRC had systems which prevented mistakes • Overall rating of customer experience • How experiences in the last 12 months compared with the previous 12 months • Ease of having someone else act on your behalf (Individuals and Small Businesses who used an Agent) / Ease of acting on someone else's behalf (Agents)
Other aspects of customer experience	• Whether treated fairly • Whether HMRC minimised the cost, time and effort to deal with tax affairs • Whether HMRC treated them as honest • How strongly agree that services were personalised • Ease of dealing with tax issues • Whether HMRC recognises that their business is their priority (Small Businesses only) • Whether HMRC systems are integrated well with the way their business managed its tax affairs (Small Businesses only)

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[4] Agents are asked to rate the dedicated Agents helpline and other HMRC telephone helplines separately. Individuals and Small Businesses are asked to rate 'The HMRC telephone helplines'

[5] Rating of the Personal Tax Account was only asked of Individuals who had a Personal Tax account. This question was added in 2017

[6] Rating of HMRC webpages was not asked in 2015

Reputation	• Whether HMRC is doing enough to raise standards and promote good practice among Agents (Agents only) • Whether HMRC applies penalties and sanctions equally • Whether HMRC ensures all customers pay or receive the correct amount • Whether HMRC is an efficient organisation that does not waste money • Whether HMRC ensures personal information is treated confidentially • Favourability towards HMRC • Whether would speak well of HMRC to others • Confidence in the way HMRC is doing its job
Compliance	• Acceptability of tax evasion - reducing the amount of tax paid by not telling HMRC about all income • How widespread tax evasion is • Likelihood of reporting some suspected of tax evasion • Likelihood of HMRC detecting someone of tax evasion • Acceptability of tax avoidance – exploiting tax rules to gain a tax advantage that Parliament didn't intend • How widespread tax avoidance is
Making Tax Digital	• Awareness of changes to how businesses can provide information relating to their tax obligations (Small Businesses and Agents) • Attitudes towards these changes (Agents only) • Perceived ease of making these changes (Small Businesses only) • Who would go to for advice and support for these changes (Small Businesses only) • Plans to use commercial software to keep digital records of income and outgoings in the next 12 months (Small Businesses only)

The average length of the survey varied slightly by customer group. Small Businesses was 19 minutes 30 seconds, Individuals was 21 minutes 15 seconds and Agents was 21 minutes 5 seconds.

3.2. Quality Control

The telephone research was validated, as the interview occurred, by a team of supervisors using undetected, remote listening facilities. No interviews were carried out without a supervisor present. Kantar Public's own standards exceed ISO 20252 prescribed standards. At least 7% of completed interviews were monitored for at least 75% of the interview. A systematic method was used to select interviewers to be monitored, such that all interviewers were monitored on a regular basis.

4. Agents survey design

4.1. Fieldwork

The Agents survey consists of an annual cross-sectional random probability telephone survey. Fieldwork was conducted between 30th August and 27th October 2017 and a total of 2,639 interviews were achieved.

4.2. Sample source and definition of Agents

Agents are defined as 'businesses that are paid to deal with the tax affairs of others'.

In order to have complete coverage of the population it was decided to use a two sample frame design. The frames used were:

- The Inter-Departmental Business Register (IDBR)
    - o This is a comprehensive live list of all UK businesses that are VAT registered and/or have a PAYE scheme.
    - o It is obtained from five administrative sources (HMRC VAT, HMRC PAYE, incorporated businesses registered at Companies House, Defra farms and the Department of Finance and Personnel, Northern Ireland (DFPNI)).

- HMRC Self-Assessment database (SA)
    - o Provides coverage of smaller Agents that are not VAT registered (or with a PAYE scheme) and therefore missing from the IDBR.
    - o However, SA returns need only be submitted by January 31st of the tax year following the subject tax year. The database of SA returns is not considered fully up to date for another six months. As such it is important to note that the sample is representative of the population as it was (at best) fifteen months previously.

The sample frames have information about industry attached to each record which was used to ensure that the selected sample best matched the definition of Agents. For the sample selected from the IDBR the following SIC07 codes were included: 69.20/1 (Accounting, and auditing activities), 69.20/2 (Bookkeeping activities) and 69.20/3 (Tax consultancy), and for the sample selected from the HMRC SA database the following trade codes were used 6201 (chartered/ incorporated accountants) and 6615 (auditors, book-keepers, financial advisers and other accountants).

Even though industry sector was controlled for in the sample selection, there remained a risk that selected sample did not actually qualify for the survey (for instance the information may have been incorrect or the SA database out of date due to the lag time) so it was decided to continue to include a screening question at the beginning of the survey to ensure that those interviewed currently meet the definition of an Agent. The question asked each respondent if he/she is "…a professional financial agent who personally deals with HMRC on behalf of clients?".

To minimise overlap between the two sample frames, the sample drawn from the SA database was restricted to those that reported a turnover under the VAT threshold. This restriction minimised the chance that agents were also listed on the IDBR. Nevertheless there was still a risk that some Agents could appear on both IDBR and the SA database so there were questions included in the study to gauge the overlap and estimate the joint sampling probability for cases present in both sample frames. Variations in sampling probability were accounted for at the weighting stage.

One important consideration that had to be made for sample selected from the SA database is that some people have some self-employment income but do not fit an intuitive definition of a business. HMRC decided that a threshold of turnover was required to ensure that Agents are still active and that the income came from an active business (as self-employment income can come from a variety of sources). It was therefore decided that only Agents with a turnover of more than £0 would be included.

4.3. Sample design

Agents were sampled and surveyed at the Enterprise level[7] (rather than the local unit site level like the 2008 – 2015 Customer Survey). This was done for two reasons: firstly, to be consistent with the Small Business survey and similar surveys for mid-size and large businesses and secondly because those entrusting their tax affairs to an Agent are entrusting them to an enterprise, not to a specific site within that entity.

The sample was probability designed and weighted to eradicate design bias and non-response bias.

The target for the overall sample size for this study was 2,635. Kantar Public used population counts from the ONS Inter Departmental Business Register (IDBR) and the HMRC Self-Assessment (SA) database to inform the sample design. The sample design included some deliberate disproportionate sampling by size band in order to boost the number of interviews conducted with larger Agents. If this was not done, the micro-Agents would dominate the samples, preventing inferences about the larger but less numerous Agents that may well have different experiences and perceptions of HMRC. However, it should be noted that the need to maximise these sub-groups had to be balanced with the need to weight the sample back to be representative of the population – the more weighting is required, the less robust the survey estimates will be (the wider the confidence intervals are).

Larger Agents (sampled from IDBR and with more than 10 employees) were over-sampled to allow for standalone analysis, and smaller Agents (from the HMRC SA database with a turnover of £1 - £10,000) were under-sampled.

The impact of this disproportionate sampling was taken into account when designing the study. The design aimed to ensure that after further non-response weighting, at the overall level any differences of 3.1 percentage points or more year on year would be statistically significant.

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[7] A group of legal units under common ownership is called an Enterprise Group. An Enterprise can be defined as the smallest combination of legal units (generally based on VAT and/or PAYE records) that is an organisational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit. A local unit is an enterprise or part thereof (e.g. a workshop, factory, warehouse, office, mine or depot) situated in a geographically identified place.

4.3.1. Opt out

Under Data Protection Act requirements, an opt out stage was included for the HMRC sample drawn from the SA database. This involved sending a letter to all selected respondents and inviting them to either call a free phone number, write or email if they did not want to take part in the survey. Any Agent based in Wales was sent a letter with the text in both English and Welsh languages.

Two weeks were allowed between mail out of the letter and the start of fieldwork.

Advance letters were sent to selected IDBR sample respondents to establish the survey bona fides and assist with the initial telephone contact with Agents (which is part of the process of maximising survey response) but they were not invited to opt out (although they still had the opportunity to do so if they wished).

Two per cent of Agents opted out of the research following receipt of the letter.

4.3.2. Sample stratification

The IDBR sample was sorted by industry sector code (SIC2007 classification[8]) and a systematic sample was drawn within the following cells:

- 0 employees
- 1-9 employees
- 10-49 employees
- 50+ employees

The SA records were sorted by region and, within region, sorted by income from sole trading and/or partnership activity, and then a systematic sample was drawn within the following cells.

- Partnership £1 to <£10k turnover
- Partnership £10k to <£30k turnover
- Partnership £30k+ turnover
- Sole Trader £1 to <£10k turnover
- Sole Trader £10k to <£30k turnover
- Sole Trader £30k+ turnover

The sample was selected to achieve c.60% of interviews with IDBR sample, and c.40% with SA sample.

4.3.3. Respondent selection

Interviewers were asked to speak to an owner, director or partner at the firm. The objective was to find the most informed person to reflect the views of the agency. Random selection of respondent is only appropriate when the target population is 'agency Individuals' rather than 'Agents'. Consequently, interviewers were allowed to accept deputies if there was no chance of speaking to the first choice contact.

4.3.4. Eligibility

At the start of the interview with the sampled person, there was a series of questions to establish eligibility as an agent (professional financial agent who personally deals with HMRC on behalf of

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[8] https://www.gov.uk/government/publications/standard-industrial-classification-of-economic-activities-sic

clients) and the number and types of dealings they have had with HMRC over the preceding twelve months.

4.3.5. Sample productivity

The sample did not (for the most part) include telephone numbers so a look up process was undertaken. This included an automated process, followed by a manual look up stage for the remaining sample. Table 4.1 shows the number of sample records obtained for the 2016 survey and the rates of number lookup success.

Table 4.1 Sample order and number lookup rates

Sample	Initial selection	% valid numbers after lookup
SA Partnership £1 to <£10k turnover	116	89%
SA Partnership £10k to <£30k turnover	350	80%
SA Partnership £30k+ turnover	491	78%
SA Sole Trader £1 to <£10k turnover	2,164	95%
SA Sole Trader £10k to <£30k turnover	2,348	96%
SA Sole Trader £30k+ turnover	2,105	96%
IDBR 0 employees	1,199	40%
IDBR 1-9 employees	13,787	28%
IDBR 10-49 employees	1,926	72%
IDBR 50+ employees	464	86%
Total	**24,950**	**53%**

The number of sample records issued for fieldwork, and conversion to interview is given in Table 4.2.

Table 4.2 Sample conversion rates

Sample	Issued for fieldwork	Interview conversion	Interviews achieved
SA Partnership £1 to <£10k turnover	38	18%	7
SA Partnership £10k to <£30k turnover	82	27%	22
SA Partnership £30k+ turnover	102	21%	21
SA Sole Trader £1 to <£10k turnover	1,357	21%	291
SA Sole Trader £10k to <£30k turnover	1,317	26%	343
SA Sole Trader £30k+ turnover	1,191	25%	293
IDBR 0 employees	329	38%	125
IDBR 1-9 employees	3,188	36%	1,143
IDBR 10-49 employees	994	31%	310
IDBR 50+ employees	356	24%	84
Total	8,954	29%	2,639

4.4. Response rate

Kantar Public estimates response rates based on the American Association for Public Opinion Research (AAPOR) codes[9]. Table 4.3 shows the top level fieldwork outcomes and response rate calculations[10].

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[9] Response rate calculations were updated in 2017 to take into account the updates to AAPOR's Standard Definitions in 2016 (AAPOR, Standard Definitions v9).

[10] A low response rate is one factor that increases the risk of non-response bias. Non-response bias is where a sample is systematically different from the target population, potentially resulting in biased estimates. While weighting could be applied to compensate for observed bias it is highly likely that unobserved bias would remain and that survey estimates would therefore be inaccurate.

Table 4.3 Response rate: interviews

Outcome	2017
Total sample issued	8,954
I = Complete Interviews	2,639
R = Refusal and break off	1,434
NE = Ineligible or non-working numbers	3,118
U= Unknown eligibility	1,768
e = estimated eligibility	57%
Response Rate: [I/I+R+(e(U))]	52%

4.5. Weighting approach

The weighting approach comprised two steps. The first step was the calculation of a design weight based on the estimated sampling probability. The design weight was applied to the dataset, and in the second step the weighted data was calibrated so that it was representative of the population being sampled.

4.5.1. Estimation of the population

The sample for the Agents customer survey was sourced from two databases:

- Enterprises listed in the IDBR; and
- Sole traders or partnerships listed in the HMRC Self-Assessment database

The IDBR sample was restricted to those establishments with SIC codes 69201, 69202 and 69203.

The HMRC sample was restricted to those sole traders/partnerships with:

- A trade sector code that is either 6201 (chartered/incorporated accountants) or 6615 (auditors, book-keepers, financial advisers and other accountants); and
- With a turnover above £1 but below the VAT threshold.

The populations from which the samples were drawn are shown in Table 4.4.

Table 4.4 Sample group populations

Sample group	SIC code			Total
	69201	**69202**	**69203**	
SA Partnership £1 to <£10k turnover				429
SA Partnership £10k to <£30k turnover				674
SA Partnership £30k+ turnover				1,110
SA Sole Trader £1 to <£10k turnover				14,627
SA Sole Trader £10k to <£30k turnover				12,545
SA Sole Trader £30k+ turnover				7,794
IDBR 0 employees	2,150	281	91	2,522
IDBR 1-9 employees	30,431	5,644	1,338	37,413
IDBR 10-49 employees	2,613	232	62	2,907
IDBR 50+ employees	298	161	5	464

Although the restrictions placed on the HMRC sample will have reduced overlap between the two sample frames, it is expected to still be a factor. The degree of sample frame overlap - and thereby the total population distribution - was estimated from the data.

The first step towards estimating the population distribution was to adjust the sample group population to reflect the observed survey eligibility rate. To be eligible a sampled case had to be a professional financial agent who personally deals with HMRC on behalf of clients. The survey eligibility rate was used to adjust the population totals (Table 4.5).

Table 4.5 Observed survey eligibility rates

Sample group	% Eligible
SA Partnership £1 to <£10k turnover	69%
SA Partnership £10k to <£30k turnover	87%
SA Partnership £30k+ turnover	78%
SA Sole Trader £1 to <£10k turnover	70%
SA Sole Trader £10k to <£30k turnover	77%
SA Sole Trader £30k+ turnover	75%
IDBR 0 employees	92%
IDBR 1-9 employees	92%
IDBR 10-49 employees	95%
IDBR 50+ employees	87%

The sample group population figures were adjusted to reflect these eligibility rates. The reason for correcting the population figures is that the data collected for the HMRC SA or IDBR database may now be out of date, for example, an Agents turnover may have risen above the VAT threshold which means that they would likely be on the IDBR database (which is updated more regularly). Table 4.6 shows the survey-eligible population estimates.

Table 4.6 Estimated survey eligible population

Sample group	SIC code			Total
	69201	**69202**	**69203**	
SA Partnership £1 to <£10k turnover				295
SA Partnership £10k to <£30k turnover				584
SA Partnership £30k+ turnover				863
SA Sole Trader £1 to <£10k turnover				10,273
SA Sole Trader £10k to <£30k turnover				9,681
SA Sole Trader £30k+ turnover				5,821
IDBR 0 employees	1,982	259	84	2,325
IDBR 1-9 employees	28,099	5,211	1,235	34,546
IDBR 10-49 employees	2,473	220	59	2,752
IDBR 50+ employees	259	140	4	403

The sample frame overlap was estimated by asking survey respondents sampled from the HMRC database whether the enterprise was registered for VAT or had a PAYE system. Either of these conditions would place the enterprise in the current IDBR.

From this the proportion of sole traders and partnerships also in the IDBR was estimated, leading to a total overlap estimate (Table 4.7).

Table 4.7 Estimated overlap between SA and IDBR

Sample group	%
SA Partnership £1 to <£10k turnover	57%
SA Partnership £10k to <£30k turnover	23%
SA Partnership £30k+ turnover	33%
SA Sole Trader £1 to <£10k turnover	11%
SA Sole Trader £10k to <£30k turnover	21%
SA Sole Trader £30k+ turnover	42%

The final population estimates, removing SA cases which are likely to also be in the IDBR are shown in Table 4.8.

Table 4.8 Estimated survey population distribution

Sample group	SIC code			Total
	69201	**69202**	**69203**	
SA Partnership £1 to <£10k turnover				145
SA Partnership £10k to <£30k turnover				377
SA Partnership £30k+ turnover				523
SA Sole Trader £1 to <£10k turnover				9,179
SA Sole Trader £10k to <£30k turnover				7,677
SA Sole Trader £30k+ turnover				3,377
IDBR 0 employees	1,982	259	84	2,325
IDBR 1-9 employees	28,099	5,211	1,235	34,546
IDBR 10-49 employees	2,473	220	59	2,752
IDBR 50+ employees	259	140	4	403

4.5.2. Calculation of the design weight

An estimated sampling probability was computed for each case:

$$p(HMRC) + p(IDBR)$$

Where:

- p(HMRC) = probability of being sampled from the HMRC database
- p(IDBR) = probability of being sampled from the IDBR

All cases had a sampling probability for the database from which they were originally selected; cases which were identified in the survey as also being on the other database were assigned a sampling probability for both.

Both p(HMRC) and p(IDBR) were calculated as the product of two separate components:

- Proportion of sample group population that was sampled
- Proportion of usable sampled cases

Usable cases were those cases for which a telephone number was found.

The design weight is the inverse of the estimated sampling probability (i.e. 1 divided by the sampling probability).

4.5.3. Calculation of the final weight

The design weight was used as the input weight in a calibration matrix designed to force the respondent profile to match the population profile. Calibration is an iterative process, ending with a respondent profile that matches the population profile on several dimensions simultaneously. Two dimensions were used for Agents; number of employees for IDBR sample, turnover for HMRC SA sample. These were based on the estimated survey eligible population shown in the preceding table (Table 2.9).

4.5.4. Design Effect

The design effect based on the weighting and stratification of the sample is estimated at 1.16.

5. Small Business survey design

5.1. Fieldwork

The Small Business survey consists of an annual cross-sectional random probability telephone survey. Fieldwork was conducted between 30th August and 4th November 2017 and a total of 2,941 interviews were achieved.

5.2. Sample source and definition of Small Businesses

For the purpose of this survey Small Businesses are defined as having a turnover of under £10m and with between 0 and 19 employees. It is important to note that there was some overlap with the Mid-Sized Business Survey sample; small businesses that are part of a larger group were included in the Mid-Sized Business sample frame and as such HMRC was required to remove records that were selected for the Small Business IDBR sample from the Mid-Sized Business Survey sample prior to passing it on to Kantar Public.

The sample of Small Businesses was compiled from three separate frames: IDBR, HMRC SA database and HMRC National Insurance and PAYE Service (NPS)[11].

The primary sample frame was the IDBR which is an up-to-date database of all businesses registered for VAT or that operate a PAYE scheme. Enterprises are the population unit, since Small Businesses typically only have a single site. Small Businesses were defined as enterprises with a turnover of under £10m **and** between 0 - 19 employees.

In addition, financial Agents were excluded as they were covered in the Agents survey (section 4):

- Any local unit coded SIC 69201-69203 (financial Agents)

There are many businesses that are not listed on IDBR, mainly self-employed Individuals not registered for VAT (because turnover is below the threshold) and without a PAYE system. HMRC's SA database was used to draw a sample from this population and supplement the IDBR sample. As per section 4.2, the SA database provides coverage of Small Businesses that are not VAT registered (or with a PAYE scheme) and therefore missing from the IDBR. However, SA \ returns need only be submitted by January 31st of the tax year following the subject tax year. The database of SA returns is not considered fully up to date for another six months. As such it is important to note that the sample is representative of the population as it was (at best) fifteen months previously.

Inevitably, the combination of the two sources misses some eligible businesses. In particular it excludes those businesses that are too young to have filed an SA return. These are included (along with businesses that are on the SA database) on the NPS. Businesses registered in the last two years are selected from the NPS database by date of registration as a business.

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[11] For further information see section 5.2:
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/544420/413_-_Individuals__small_business_and_agents_customer_survey_2015_technical_annex.pdf

The controls put in place for the sample selection ensured that most issued sample cases were eligible for the survey, but nonetheless there remained a risk that some businesses did not actually qualify for the survey (for instance if the information was incorrect or due to the lag time in the SA). Consequently, screening questions were included at the beginning of the questionnaire to ensure that respondents were all Small Businesses (under 20 employees and under £10m turnover). There was also a screener question for those from the NPS sample to ensure that they were self-employed and those that were not were excluded from the study.

While the sample frame approach was designed to minimise overlap, some businesses will still have multiple chances of selection (e.g. due to lag time in updating databases, incorrect details or the fact that for a Partnership each partner would be listed separately in the NPS). Questions were included in the questionnaire to gauge overlap with the IDBR (asking NPS/SA sample whether they are VAT registered). A question was also included asking about how long companies have been trading which allowed Kantar Public to gauge NPS sample overlap with the SA.

An important issue for the sample design was that some people have some self-employment income but do not fit an intuitive definition of a 'business'. HMRC decided that a threshold was required in order to ensure that the micro-businesses did not make up such a large proportion of the sample that it would not be able to conduct robust analysis on slightly larger Small Businesses (as would be the case if the threshold was set as a turnover of >£0 as for the Agents survey). HMRC decided that all businesses with a turnover of £8,000+ should be covered in this survey as this would mean that many of the smallest businesses are included but the overall design of the study would not be overly dominated by micro-businesses.

5.3. Sample design

Similar to Agents, Small Businesses were sampled and surveyed at the Enterprise level[12] (rather than the local unit site level like the 2008-2015 Customer Survey). This was done for two reasons. Firstly, most Small Businesses are single-site. Secondly in the previous survey the decision to have business units rather than enterprises was because of the semi-autonomous nature of many medium-sized business units (at least with regard to their relationship with HMRC), however, as the 2015-2018 survey is of Small Businesses only it no longer made sense to sample sites.

The target for the overall sample size for this study was 2,935. Kantar Public used population counts provided by the IDBR database and HMRC to inform the sample design. The sample design included some deliberate disproportionate sampling by number of employees to boost the number of interviews conducted with the larger Small Businesses. If this was not done, the very smallest businesses would dominate the sample, and the small number of interviews conducted with the larger Small Businesses would only provide survey estimates of a low precision. However, it should be noted that the desire to maximise the sample sizes of these sub-groups needs to be balanced with the need to weight the sample back to be representative of the population. The more weighting that is required, the less precise the survey estimates will be (the confidence intervals will be wider). The study was carefully designed to balance out the requirements for overall

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[12] A group of legal units under common ownership is called an Enterprise Group. An Enterprise can be defined as the smallest combination of legal units (generally based on VAT and/or PAYE records) that is an organisational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit. A local unit is an enterprise or part thereof (e.g. a workshop, factory, warehouse, office, mine or depot) situated in a geographically identified place.

precision while still including a sufficient number of larger businesses to allow for them to be analysed separately.

The impact of this disproportionate sampling was taken into account when designing the study. The design aimed to ensure that at the overall level any differences of 3.3 percentage points or more year on year would be statistically significant.

5.3.1. Opt out

Under Data Protection Act requirements, an opt out stage was included for the HMRC sample drawn from the SA database. This involved sending a letter to all selected respondents and inviting them to either call a free phone number, write or email if they did not want to take part in the survey. Any Small Business address sampled in Wales was sent a letter with the text in both English and Welsh languages.

Two weeks were allowed between mail out of the letter and the start of fieldwork.

Advance letters were sent to selected IDBR sample respondents to establish the survey bona fides and assist with the initial telephone contact with Small Businesses (which was part of the process of maximising survey response) but they were not invited to opt out (although they still had the opportunity to do so if they wished).

One per cent of Small Businesses opted out of the research following receipt of the letter.

5.3.2. Sample stratification

Kantar Public used data from IDBR and HMRC to inform the sample design which sought to over-sample larger business units at the expense of smaller business units to increase analytic options.

The IDBR sample was stratified by major SIC category and a systematic sample was drawn within the following cells:

- 0 employees
- 1-4 employees
- 5-9 employees
- 10-19 employees

Eligible SA and NPS records were sorted by region and, within region, sorted by income from sole trading and/or partnership activity, and then a systematic sample was drawn within the following cells:

- NPS (registered in the last 2 years)
- SA £8k - <£20k turnover
- SA £20k - <£40k turnover
- SA £40k -<£82k turnover

Sample was selected to achieve c.70% of interviews with IDBR sample, c.5% with NPS sample and c.25% with SA sample.

5.3.3. Respondent selection

Interviewers were asked to identify the owner or finance director. The objective was to find the person most informed about the businesses interactions with HMRC to reflect the views of the business. Random selection of respondents is only appropriate when the target population is

'business Individuals' rather than 'businesses'. Consequently, interviewers were allowed to accept deputies if there was no chance of speaking to the first choice contact.

5.3.4. Eligibility

At the start of the interview with the sampled person, there was a series of questions to establish eligibility as a Small Business. All Small Businesses were asked to confirm the number of employees and annual turnover to establish that they have less than 20 employees and a turnover below £10 million. Small Businesses from the NPS sample were asked whether they were self-employed to confirm their eligibility for the survey.

5.3.5. Sample productivity

The sample did not (for the most part) include telephone numbers so a look up process was undertaken. This included an automated process, followed by a manual look up stage for the remaining sample. Table 5.1 shows the number of sample records obtained and the rates of number lookup success.

Table 5.1 Sample order and number lookup rates

Sample	Initial selection	% Valid numbers after lookup
NPS	1,984	88%
SA Partnership £8k -<£20k turnover	64	64%
SA Partnership £20k-<£40k turnover	95	68%
SA Partnership £40k-<£82k turnover	167	59%
SA Sole Trader £8k -<£20k turnover	2,962	90%
SA Sole Trader £20k-<£40k turnover	2,359	91%
SA Sole Trader £40k-<£82k turnover	1,123	90%
IDBR 0 employees	2,926	30%
IDBR 1-4 employees	19,427	22%
IDBR 5-9 employees	2,621	49%
IDBR 10-19 employees	2,415	60%
Total	**36,143**	**43%**

The number of sample records issued for fieldwork and the conversion to interview is given in Table 5.2.

Table 5.2 Sample conversion rates

Sample	Issued for fieldwork	Interview conversion	Interviews achieved
NPS	797	16%	128
SA Partnership £8k -<£20k turnover	19	26%	5
SA Partnership £20k-<£40k turnover	35	37%	13
SA Partnership £40k-<£82k turnover	60	33%	20
SA Sole Trader £8k -<£20k turnover	1,446	19%	271
SA Sole Trader £20k-<£40k turnover	1,191	21%	252
SA Sole Trader £40k-<£82k turnover	611	24%	144
IDBR 0 employees	863	28%	244
IDBR 1-4 employees	4,251	27%	1,153
IDBR 5-9 employees	1,269	28%	360
IDBR 10-19 employees	1,450	24%	351
Total	**12,002**	**25%**	**2,941**

5.4. Response rate

Kantar Public estimates response rates based on the American Association for Public Opinion Research (AAPOR) codes[13]. Table 5.3 shows the final fieldwork outcomes and estimated response rate for Small Businesses[14].

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[13] Response rate calculations were updated in 2017 to take into account the updates to AAPOR's Standard Definitions in 2016 (AAPOR, Standard Definitions v9).

[14] A low response rate is one factor that increases the risk of non-response bias. Non-response bias is where a sample is systematically different from the target population, potentially resulting in biased estimates. While weighting could be applied to compensate for observed bias it is highly likely that unobserved bias would remain and that survey estimates would therefore be inaccurate.

Table 5.3 Response rate: interviews

Outcome	2017
Total sample issued	12,045
I = Complete Interviews	2,941
R = Refusal and break off	2,798
NE = Ineligible or non-working numbers	3,692
U= Unknown eligibility	2,571
e = estimated eligibility	61%
Response Rate: [I/I+R+(e(U))]	40.3%

5.5. Weighting approach

The weighting approach comprised two steps. The first step was the calculation of a design weight based on the estimated sampling probability. The design weight was applied to the dataset, and in the second step the weighted data was calibrated so that it was representative of the population being sampled.

5.5.1. Estimation of the population

The sample for the Small Business customer survey was sourced from three databases:

- Establishments listed in the IDBR;
- Sole traders/partnerships that had made a SA tax return; and
- Sole traders/partnerships listed in the NPS as making NI Class 2 contributions.

The IDBR sample was restricted to those establishments in which the associated enterprise had:

- Fewer than 20 employees; and
- Had an estimated turnover below £10m

The populations from which the samples were drawn are shown in Table 5.4.

Table 5.4 Sample group populations[15]

Sample group	Total
NPS[16]	298,776
SA Partnership £8k -<£20k turnover	23,970
SA Partnership £20k-<£40k turnover	36,951
SA Partnership £40k-<£82k turnover	59,544
SA Sole Trader £8k -<£20k turnover	1,110,770
SA Sole Trader £20k-<£40k turnover	899,680
SA Sole Trader £40k-<£82k turnover	414,766
IDBR 0 employees	323,853
IDBR 1-4 employees	1,753,477
IDBR 5-9 employees	261,781
IDBR 10-19 employees	143,599
Total	**5,327,167**

Sample frame overlap was expected to be a significant factor. The degree of sample frame overlap - and thereby the total population distribution - was estimated from the data.

The first step towards estimating the population distribution was to adjust the sample group population to reflect the observed survey eligibility rate. The survey eligibility rate was used to adjust the population totals (Table 5.5).

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[15] The overlap between the small business sample and the mid-business population was found to be insignificant (only 0.1% of selected IDBR cases were found to be a mid-business); consequently it was decided that this did not need to be taken into account in the population adjustments.

[16] The NPS population of newer businesses was estimated using survey data. In Q2 11/12 when NPS was used as the sampling frame instead of SA, 11% of SME on the NPS said they had been in business for less than 2 years. This figure was multiplied by the total NPS population of 2,649,133 to give the number of newer businesses on the NPS.

Table 5.5 Observed survey eligibility rates

Sample group	% Eligible
NPS	83%
SA Partnership £8k -<£20k turnover	100%
SA Partnership £20k-<£40k turnover	91%
SA Partnership £40k-<£82k turnover	97%
SA Sole Trader £8k -<£20k turnover	92%
SA Sole Trader £20k-<£40k turnover	94%
SA Sole Trader £40k-<£82k turnover	94%
IDBR 0 employees	89%
IDBR 1-4 employees	88%
IDBR 5-9 employees	87%
IDBR 10-19 employees	82%

The sample group population figures were adjusted to reflect these eligibility rates (Table 5.6).

Table 5.6 Estimated survey eligible population

Sample group	Total
NPS	247,943
SA Partnership £8k -<£20k turnover	22,943
SA Partnership £20k-<£40k turnover	35,367
SA Partnership £40k-<£82k turnover	56,992
SA Sole Trader £8k -<£20k turnover	1,021,598
SA Sole Trader £20k-<£40k turnover	849,375
SA Sole Trader £40k-<£82k turnover	390,895
IDBR 0 employees	288,090
IDBR 1-4 employees	1,543,770
IDBR 5-9 employees	228,755
IDBR 10-19 employees	117,049
Total	**4,802,777**

To calculate the overlap between the three sample frames Kantar Public first estimated how many SA cases could be sampled from the NPS database if the latter sample was restricted to businesses less than two years old. This was estimated using survey data asking how long the business has been in operation. Seven per cent of responding SA cases said the business was less than two years old.

The remaining sample frame overlap was estimated. Firstly, survey respondents sampled from the SA and NPS databases were asked whether the enterprise was registered for VAT or had a PAYE system. Either of these conditions would place the enterprise in the current IDBR. Estimations for overlap are shown in Table 5.7.

Table 5.7 Estimated overlap

Sample group	%
Est. SA on NPS	6%
Est. NPS on IDBR	72%
Est. sole traders on IDBR	67%
Est. partnerships on IDBR	72%

Consequently, the final population estimates are as shown in Table 5.8.

Table 5.8 Estimated survey population distribution

Sample group	Total
NPS	69,734
SA Partnership £8k -<£20k turnover	6,005
SA Partnership £20k-<£40k turnover	9,257
SA Partnership £40k-<£82k turnover	14,917
SA Sole Trader £8k -<£20k turnover	348,670
SA Sole Trader £20k-<£40k turnover	256,652
SA Sole Trader £40k-<£82k turnover	101,425
IDBR 0 employees	288,090
IDBR 1-4 employees	1,543,770
IDBR 5-9 employees	228,755
IDBR 10-19 employees	117,049
Total	**2,984,325**

5.5.2. Calculation of the design weight

An estimated sampling probability was computed for each case:

$$p(IDBR) + p(NPS) + p(SA)$$

where:

- p(SA) = probability of being sampled from the SA
- p(NPS) = probability of being sampled from the NPS
- p(IDBR) = probability of being sampled from the IDBR

All cases had a sampling probability for the database from which they were originally selected; cases which were identified in the survey as also being on another database were also assigned a sampling probability for that database depending on the stratum which they would have been included in.

Each of p(SA), p(NPS) and p(IDBR) were calculated as the product of two separate components:

- Proportion of sample group population that was sampled
- Proportion of usable sampled cases that was issued

Usable cases were those cases for which a telephone number was found.

The design weight is the inverse of the estimated sampling probability (i.e. 1 divided by the sampling probability).

5.5.3. Calculation of the final weight

The design weight was used as the input weight in a calibration matrix designed to force the respondent profile to match the population profile. Calibration is an iterative process, ending with a respondent profile that matches the population profile looking at multiple dimensions simultaneously. Two dimensions were used for Small Businesses - number of employees and SIC code.

5.5.4. Design effect

The design effect based on the weighting and stratification of the sample is estimated at 1.64.

6. Individuals survey design

6.1. Fieldwork

The Individuals survey consists of an annual cross-sectional random probability telephone survey. Fieldwork was conducted between 4th September and 4th November 2017 and a total of 2,554 interviews were achieved.

6.2. Sample design

The Individuals survey group encompasses all members of the general public aged 16 or over.

Interviews conducted with stakeholders as part of the development process for the study highlighted that there was concern regarding the high number of individuals that had no interactions with HMRC. During the development phase of the survey, HMRC decided it would be a more effective use of resources to reduce the number of individuals with no interactions with HMRC in the last 12 months in the sample so that the number of interviews with those that have had interactions could be maximised.

A screening question was added to the beginning of the survey to identify these individuals, so that a proportion of them could be screened out. By still surveying some 'no interaction' individuals the sample could then be weighted back to be representative of the entire population at the analysis stage.

The screener question was tested in the Individuals survey pilot. Those without interactions were asked detailed follow up questions to recheck their interactions in order to cross-validate their original answer to the screener question. This demonstrated that some individuals did not correctly answer the initial screener question and only recalled interactions they had had with HMRC when they were specifically prompted regarding them. The design of the survey is displayed in chart 6.1 (below).

Chart 6.1 Individuals Survey design – Screening for Interactions

It is estimated that once the data is weighted to compensate for variation in (i) sampling probabilities (due to the disproportionate design) and (ii) response probabilities (due to differential non-response) the maximum confidence interval (95% level) for overall survey estimates from a single year should be ±2.3%. It is also estimated that this final design would mean that any year-on-year differences of 3.2 percentage points or more will be statistically significant. The target for the overall sample size for this study was c.2,550, although this depended on the incidence of "no interaction" individuals in the survey.

The final sample size was 2,554. Of those, 2,111 had interactions and answered questions on their customer experience over the previous 12 months. All answered questions on the reputation of HMRC and their perceptions of compliance.

6.2.1. Sample source

The sample of Individuals was compiled from two separate frames: list assisted landline random digital dialling (RDD)[17], and mobile RDD.

The use of two sample frames was required due to the fact that 17% of households do not have a landline[18]; and not including mobile households would produce a bias against younger households, ethnic minority households and renting households. Furthermore, even though 83% of households

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[17] The survey uses a form of list-assisted RDD for the landline sample in which 100-number blocks (e.g. 020746215xx) are eligible to be sampled so long as there is at least one number from the block listed in a master directory held by the sample supplier. No equivalent list-assistance is possible with the mobile sample. Instead the sample supplier uses the Ofcom list of 10,000-number blocks (e.g. 079564xxxx) assigned for mobile phones. Consequently, there tend to be more unassigned numbers in the mobile sample than in the landline sample.

[18] Ofcom Communications Market Review 2017,
https://www.ofcom.org.uk/__data/assets/pdf_file/0017/105074/cmr-2017-uk.pdf

have a landline, a lot of people do not answer their phone and landline response is now strongly skewed towards older people.

The primary sample frame was list-assisted landline RDD. Telephone numbers were randomly generated from among those landline nine digit roots (e.g. 020 7656 57xx) that contained at least one listed residential number. The sample was provided by UK Geographics who own the 'list': a version of the telephone directory augmented by other commercial databases. UK Geographics draw an equal probability sample of roots and then randomly generate the last two digits to create a telephone number. The only numbers that cannot be generated are those with roots that contain no listed numbers. The development report for the previous HMRC Customer Survey[19] showed that this approach omits only 1% of residential working numbers while reducing the total issued sample size to less than a tenth of that required by the 'no exclusions' approach.

The mobile RDD was obtained from Survey Sampling International, the numbers are randomly generated within known blocks of mobile phone numbers (7 digit roots – e.g. 079 999 9xxxx).

The targeted blend in terms of obtained sample was about 65% landline and 35% mobile.

Using two sample frames meant that it was possible for some individuals to be selected to participate in the study more than once (if they had both a landline and a mobile phone). Questions were included in the survey to gauge overlap and to allow for corrections to be made at the weighting stage to compensate for individuals that could be selected more than once.

6.2.2. Letters for respondents
Residential addresses were not appended to the RDD sample so letters couldn't be sent to participants sampled from this database. However, an introductory letter, similar to that sent to IDBR sample for Agents and Small Businesses explaining the purpose of the survey was available to anyone who requested one. This letter provided HMRC and Kantar Public contact details and had an HMRC letterhead.

6.2.3. Respondent selection
For the landline sample, at each contacted residential household the interviewer used the Rizzo method[20] to sample one adult for interview. This is a true probability approach that limits the occasions when all the adult residents need to be listed before one is sampled. The listing process is thought to be a significant cause of non-response. The interviewer starts by asking how many Individuals aged 16+ are resident. If there is only one, the contacted person is automatically selected. If there are two adult residents, there is a 50% chance that the contacted person is selected (in which case the sampling mechanism is hidden); if not, the interviewer asks to speak to the 'other' adult. If there are three or more (N) adult residents, there is a 1/N chance that the contacted person is automatically selected; if not, the interviewer lists the other adults before the computer samples one. The practical consequence is that explicit listing is required for only 10% of households.

For mobile sample, as it couldn't be assumed that the respondent would be in a position to hand over the phone to another member of the household, it was checked that they were at least 16 years old.

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[19] HMRC Customer Survey 2011-15 Development Report,
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/344887/report153.pdf
[20] 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

6.2.4. Screening

Overall, 1,109 of the 4,151 Individuals[21] who were asked the initial screening question asking whether they had any interactions with HMRC in the previous 12 months were screened out of the survey.

6.2.5. Sample productivity

The number of sample records issued for fieldwork, and conversion to interview is given in Table 6.1.

Table 6.1 Sample conversion

Sample	Issued for fieldwork	Screened	Full interviews achieved
Landline	115,500	2,743	1,692
Mobile	142,200	1,408	862

6.3. Response rate

Kantar Public estimates response rates separately for landline and mobile sample frames for individuals (Table 6.2). These are based on the American Association for Public Opinion Research (AAPOR) codes[22][23].

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[21] This includes 489 Individuals who started an interview but abandoned the interview before completion (and thus who were excluded from the data)

[22] Response rate calculations were updated in 2017 to take into account the updates to AAPOR's Standard Definitions in 2016 (AAPOR, Standard Definitions v9).

[23] A low response rate is one factor that increases the risk of non-response bias. Non-response bias is where a sample is systematically different from the target population, potentially resulting in biased estimates. While weighting could be applied to compensate for observed bias it is highly likely that unobserved bias would remain and that survey estimates would therefore be inaccurate.

Table 6.2 Main survey response rate: interviews

Outcome	Landline	Mobile
Total sample issued	115,500	144,200
I = Complete Interviews	1,692	862
R = Refusal and break off with eligible case	328	176
UH = Unknown if residential[24]	19,529	35,646
UO = Unknown other (residential, not known if eligible	9,622	3,436
INNR = Ineligible; Not residential	79,582	103,703
INR= Ineligible; Residential, not eligible for survey	731	378
e1 the % of known-residential cases estimated to have eligible	73.4%	73.3%
e2 the % of unknown-if-residential cases that are estimated to be residential	13.5%	4.5%
Response Rate: [I/((I+R+ e1h*UH+ e1i*UO]	15.4%	18.2%

6.4. Weighting approach

The weighting approach comprised two steps. The first step was the calculation of a design weight based on the estimated sampling probability. The design weight was applied to the dataset, and in the second step the weighted data was calibrated so that it was representative of the population being sampled.

6.4.1. Populations and samples selected

The populations from which the samples were drawn are shown in Table 6.3.

Table 6.3 Sample group populations

Sample group	Population
Landline RDD	53,797,100
Mobile RDD	447,600,000

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[24] Unknown households are those where no contact was ever made (the number was always busy, no one ever answered, calls went to an answer machine). Contact had been made with 'Unknown other' households but no respondent had been through screening to establish eligibility for the survey.

6.4.2. Calculation of the design weight

An estimated sampling probability was computed for each case:

$$p(\text{RDD landline}) + p(\text{RDD mobile})$$

where:

- p(RDD landline) = probability of being sampled in the landline RDD sample
- p(RDD mobile) = probability of being sampled in the mobile RDD sample

All cases had a sampling probability for the database from which they were originally selected; cases which were identified in the survey as also being on the other database were also assigned a sampling probability for that database.

The probability p(RDD landline) was determined by:

Dividing the number of landline numbers issued into field by the total number of landline numbers that could have been sampled.

Multiplying this by 1/the number of adults in the household (in order to account for the fact that adults in larger households were less likely to have been selected for the study)

The probability p(RDD mobile) was determined by:

Dividing the number of mobile numbers issued into field by the total number of mobile numbers that could have been sampled.

Multiplying this by the number of mobiles the respondent could have been reached on (in order to account for the fact that those with more than one phone are more likely to have been selected for the study)

The design weight is the inverse of the sampling probability.

The design weight also had to take into account the screening that occurred at the beginning of the interview; half of individuals identified as having had no interactions with HMRC were randomly selected for interview. In order to account for this, the design weight based on the sampling probability for these individuals was multiplied by 2.

6.4.3. Calculation of final weight

The design weight was used as the input weight in a calibration matrix designed to force the respondent profile to match the population profile. Calibration is an iterative process, ending with a respondent profile that matches the population profile on several dimensions simultaneously. Four dimensions were used for Individuals (gender, age, ethnicity and working status). The population data was drawn from the latest edition of the ONS Annual Population Survey.

It is worth noting that the dimension information was missing in a small number of cases. Where age was missing cases were randomly assigned to a category based on the distribution of ages in the survey. For ethnicity, refusals were recoded to the modal category of "White" for the purpose of

weighting. For working status, the distribution was bimodal, so those aged 65+ who refused to give an answer were assigned to "retired" and those under 65 were assigned to "working full time".

6.4.4. Design effect

Due to a small number of extreme weights, all weights were trimmed at both ends so that no weight was smaller than one quarter of the untrimmed median weight and none larger than four times the untrimmed median weight.

The design effect was calculated as 1.64.

7.Key Driver Analysis

Key Driver Analysis was carried out using multivariate analysis of the rating of the overall experience of HMRC in the previous 12 months for each customer group. This analysis produced a list of issues together with an indication of their relative importance to the respondents in terms of service rating. The final analysis plot importance against performance to understand which were areas to maintain, which were primary areas to improve and which were secondary areas to improve.

Step 1 – Relative importance scores

The relative importance scores were derived using multiple linear regression. This tests theories of patterns in the data. Here the theory is very simple: that customers' rating of their overall experience is a result of the treatment they received. In other words we have one consequence (overall experience rating) and many causes (the ratings of the different parts of the encounter). We want to find the best way of predicting the consequence (often called the dependent variable), from the optimum weighted combination of the causes (often called independent variables). When the causes and consequence are expressed in scales the most appropriate technique is the weighted linear equation, viz:

Dependent = B_1 x Independent1+ B_2 x Independent2 + B_3 x Independent3 etc

For example:

Overall Rating of Experience = B_1 x Ease of finding information + B_2 x Acceptability of time taken + B_3 x Getting the tax transaction right + (etc)

B_1, B_2, B_3 are multiple linear regression coefficients. They are usually standardised (to take account of different scale lengths, different numbers of people answering and so on) to become Betas. These are the coefficients commonly used to depict the relative importance of independent variables. They run from 0 to ±1.0 – the bigger the Beta, the stronger the relationship.

These beta coefficients (also known as scores) form the basis of the indicator calculation. These scores may not add to a total of 1 and are therefore rescaled to add up to one before plotting on the quadrant diagram (see Chart 7.1).

The correlation between the dependent variable (Rating of overall experience) and the independent variables (the experience dimensions) were calculated.

Step 2 – Performance scores

The performance scores were derived from the answers given in the survey.

Step 3 – Plotting areas of key importance

The Key Driver Analysis gave a list of key drivers, together with their relative customer importance, and performance scores. In order to understand what factors of customer experience were key to improving the overall experience the customer experience measures were split into those that were

areas to maintain, primary areas to improve and secondary measures to improve. These were done by plotting them on a quadrant diagram, with relative importance in driving the overall experience on the horizontal axis and performance on the vertical axis. This plot was then divided into four with lines at the median importance and performance scores.

Areas that were of high customer importance (above average beta score), but low performance (below average performance score) are the key areas to improve. Those that had relatively low performance (below average performance score), but also lower importance (below average beta score) are secondary areas to improve. Areas of higher than average performance are those that are areas to maintain in order to keep ratings of the overall experience high.

Chart 7.1 Example quadrant chart
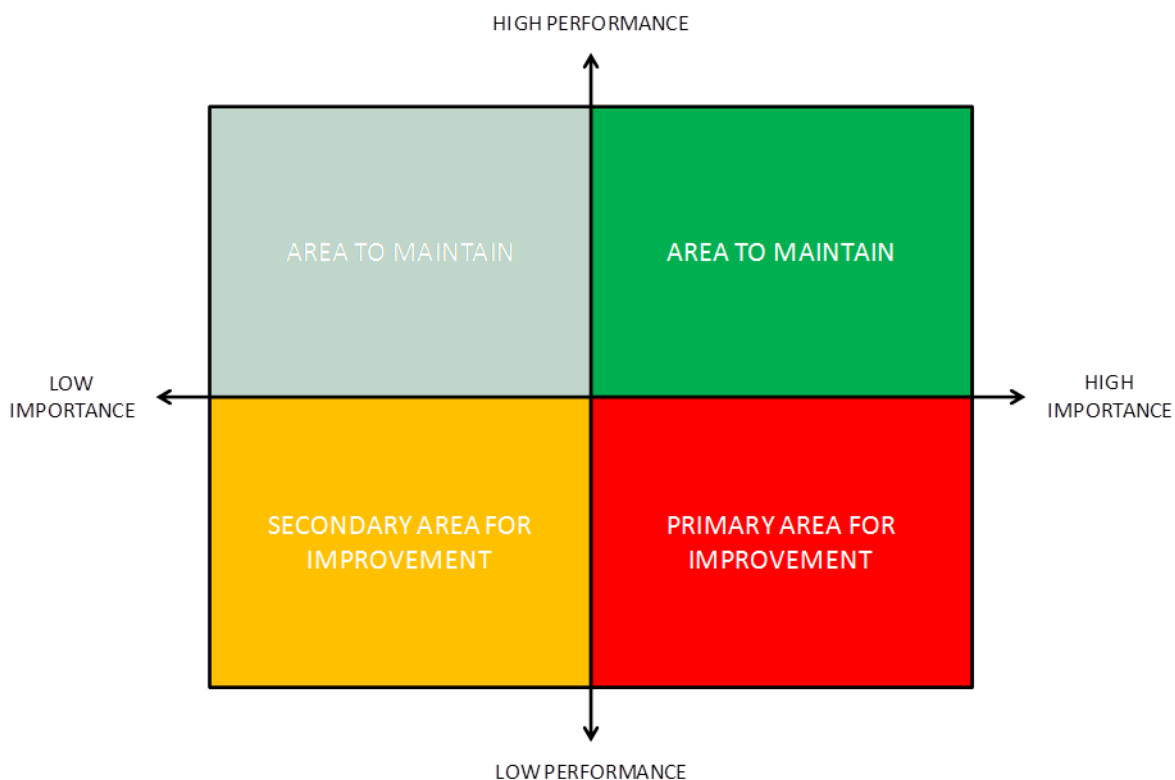
8. Questionnaire – Individuals

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.

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*

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

> 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

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?

<div style="border:1px solid green; text-align:center;">

READ OUT

</div>

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*

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'

<div style="border:1px solid red; text-align:center;">

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

</div>

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

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)]	❍	❍	❍	❍	❍	❍	❍

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**
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

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

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

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

> [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

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.

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	○	○	○	○	○	○	○

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*

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*

> 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?

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.

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

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.

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

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?

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

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

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…

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

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

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

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*

B009: Demographics   End block

9. Questionnaire – Small Business

B001: Introduction and Screeners	Begin block

Q001 - T1:	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 HMRC about the dealings businesses have with them.

Please could I speak to: [NAMED CONTACT] or the owner or finance director
ADD IF NECESSARY: the director responsible for the firm finances and tax affairs

IF SAY ACCOUNTANT/AGENT RESPONSIBLE FOR DEALING WITH ALL TAX AFFAIRS: Can I speak to the person who deals with your accountant/tax agent?

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.

> Insert [named contact] as per sample

Q002 - Q1numemp: **Single coded**

We would like to talk to a selection of businesses, so could you just tell me the approximate number of people employed by your business **excluding** yourself. Would you say there are…?

CHECK IF 20 OR MORE - IF LESS THAN 20 PROMPT WITH RANGES OR ASK FOR ROUGH ESTIMATE

Normal

1   ○   0

2   ○   1-4

3   ○   5-9

4   ○   10-19

5   ○   20 or more

    ↳   GO TO SCREEN OUT

6   ○   don't know

    ↳   GO TO SCREEN OUT

7   ○   Refused

    ↳   GO TO SCREEN OUT

If '20 or more' or 'don't know' or 'refused' then CLOSE INTERVIEW

TEXT FOR INTERVIEW CLOSE: Thank you for your time, but we only need to talk with businesses that we know to have under 20 employees.

Q003 - Q1turnover: **Single coded**

And what is your annual turnover?

CODE TO BANDS, IF UNSURE, PROMPT WITH BROAD RANGES (E.G. MORE OR LESS THAN £500,000), BEFORE PROMPTING WITH BANDS

Normal

1   ○   Up to £15,000

2   ○   Over £15,000 but not more than £60,000

3   ○   Over £60,000 but not more than £82,000

4   ○   Over £82,000 but not more than £150,000

5   ○   Over £150,000 but not more than £250,000

6   ○   Over £250,000 but not more than £500,000

7   ○   Over £500,000 but not more than £660,000

8   ○   Over £660,000 but not more than £1million

9   ○   Over £1million but not more than £5million

10 ○   Over £5million but not more than £10million

11 ○   Over £10million

    ↳   GO TO SCREEN OUT

12 ○   Don't know

13 ○   Refused

If 'over £10 million' then CLOSE INTERVIEW with text "Thank you for your time, but we only need to talk with businesses that we know to have an annual turnover of less than £10 million."

Ask only if **Q003 - Q1turnover**,12,13

Q004 - Q1turnover10:   **Single coded**

Is it £10 million or more?

Normal

1   ○   Yes

    ↳   GO TO SCREEN OUT

2   ○   No

3   ○   Don't know

    ↳   GO TO SCREEN OUT

If 'yes' or 'don't know' then CLOSE INTERVIEW with text "Thank you for your time, but we only need to talk with businesses that we know to have an annual turnover of less than £10 million."

Q005 - Qdumsamp: | **Single coded**

Dummy

DUMMY SAMPLE

Normal

1　○　IDBR

2　○　NPS

Q006 - Q1selfe: | **Single coded**

Are you self-employed?

Normal

1　○　Yes

2　○　No

3　○　Don't know

Ask only if **Q005 - Qdumsamp**,2 and **Q006 - Q1selfe**,2,3

Q007 - Dumscreen: | **Single coded**

Dummy

SCREEN OUT NPS IF NOT SELF EMPLOYED

Normal

1　○　SCREEN OUT

　　⇨　GO TO SCREEN OUT

Ask only if **Q006 - Q1selfe**,1

Q008 - Q1partner: | **Single coded**

Do you run your business with a partner or partners, or do you just run it yourself?

Normal

1　○　Run with partner(s)

2　○　Run alone

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

Q009 - Q1agent: **Single coded**

And thinking about the work your business needs to undertake for its accounts, payroll and tax, do you do it all within the business or do you outsource some or all of it to an accountant, tax agent or payroll bureau?

IF NECESSARY: By outsource we mean using an individual or business that is **external** to your firm to deal with or advice on your accounting, payroll or tax affairs.

PROMPT IF NECESSARY

Normal

1	○	Do all work within the business
2	○	Do some work within the business and some outsourced
3	○	Outsource all work
4	○	Don't know
5	○	Not applicable

B001: Introduction and Screeners   **End block**

B002: Customer Interactions   **Begin block**

Q010 - T9:   **Text**

I'd like to ask you a few questions about any interaction you have had with HMRC in the last 12 months on behalf of your business, that is to say, between [MONTH] [YEAR] and today.

Q011 - Q2tax: **Multi coded**

Over the last 12 months which of the following taxes has your business paid?

> READ OUT
>
> CODE ALL THAT APPLY

Normal

1	❑	PAYE: Payroll and National Insurance contributions
2	❑	Self Assessment for the self employed or partnership
4	❑	VAT
5	❑	Company Tax, also known as Corporation Tax (IF NECESSARY: Corporation Tax is tax paid by limited companies on profits from doing business)
6	❑	Import/ export taxes
7	❑	Excise Duties
8	❑	Benefits in kind or statutory payments e.g. Maternity pay
5	❑	Construction Industry Scheme payments
9	❑	other tax (specify) (e.g. capital gains tax) *Open *Position fixed*
10	◯	none *Position fixed *Exclusive*
11	◯	don't know - DO NOT READ OUT *Position fixed *Exclusive*
12	◯	refused - DO NOT READ OUT *Position fixed *Exclusive*

Q012 - 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 ❑ Online – via a commercial software provider
4 ❑ Telephone
5 ❑ Post
6 ❑ Face to face
7 ❑ Received an email from HMRC
8 ❑ Received a text from HMRC
9 ❑ other (specify) *Open *Position fixed*
10 ○ none *Position fixed *Exclusive*
11 ○ don't know - DO NOT READ OUT *Position fixed *Exclusive*
12 ○ refused - DO NOT READ OUT *Position fixed *Exclusive*

Q013 - Q2serv:	Multi coded

And, which, if any, of the following HMRC services have you used or had contact with in the last 12 months?

> READ OUT.
>
> CODE ALL THAT APPLY.

<u>Normal</u>

1. ❑ Used your online 'Business Tax Account' (IF NECESSARY: this is an online service from HMRC that allows you to access tax services in one place. The service provides a summary of information related to your business taxes and links to other tax services).

2. ❑ Sought information from HMRC

3. ❑ Sought assistance from HMRC

4. ❑ Provided any information to HMRC in relation to any taxes paid or National Insurance contributions made

5. ❑ Received any information from HMRC in relation to taxes you pay or National Insurance contributions made

6. ❑ Had general information or updates from HMRC

7. ❑ Had training from HMRC

8. ❑ Dealt with an enquiry from HMRC

96. ❑ Other (specify) *Open *Position fixed

98. ◯ none *Position fixed *Exclusive

99. ◯ don't know - DO NOT READ OUT *Position fixed *Exclusive

97. ◯ refused - DO NOT READ OUT *Position fixed *Exclusive

	Ask only if **Q012 - Q2cont**,1,2,3

Q014 - 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

	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 (IF Q2cont=1 AND 2 By this I mean searching for information on HMRC's webpages, not using any of their online services, [including your Business Tax Account])	○	○	○	○	○	○	○
The HMRC online services that you used (IF Q2cont=1 AND 2 By this I mean the online services that you have used, [including your Business Tax Account], not searching for information on the website)	○	○	○	○	○	○	○

ROTATE STATEMENTS WHERE ALL ASKED ONLY ASK 1 IF Q2cont = 3 ONLY ASK 2 IF Q2cont = 1 ONLY ASK 3 IF Q2cont=2 Add [also] on second statement if Q2cont=2 AND 3 TEXT 'including your Business Tax Account' in statements 2 and 3 only included if q2serv=1

B002: Customer Interactions	**End block**

B003: Customer Experience	**Begin block**

Q015 - T2_1:   **Text**

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

[Text fill if Q1agent=2 or 3: Please answer based on the 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...

B004: Customer Experience A   **Begin block**

ROTATE CUSTOMER EXPERIENCE BLOCK A WITH BLOCK B

Q016 - 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 for your business on tax 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

Q017 - 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

Q018 - 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	○	○	○	○	○	○	○

Q019 - 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 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

B004: Customer Experience A　　　　　　　　　　　　**End block**

B005: Customer Experience B　　　　　　　　　　　　**Begin block**

RANDOMISE QUESTIONS IN BLOCK B

Q020 - 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 on behalf of your business 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

Q021 - 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

Text fill [month] [year] as appropriate

Q022 - 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 professional	○	○	○	○	○	○	○
HMRC had systems which were good at preventing customers from making mistakes	○	○	○	○	○	○	○

Q023 - 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 in the last 12 months.
"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**

Q024 - 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

Q025 - 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 **Q009 - Q1agent**,2,3

Q026 - q3behalf: | **Single coded**

You said earlier that you use a tax advisor to help deal with your tax affairs. How easy or difficult did HMRC make it for someone else to act on your business' 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

B003: Customer Experience | **End block**

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

> ROTATE ALL QUESTIONS IN BLOCK (EXCEPT INTRO TEXT)

Q027 - T3:   **Text**

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

[Text fill if Q1agent=2 or 3: Please answer based on the 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.

Q028 - q4fair: **Matrix**

Number of statements: 5 | 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 my business fairly	○	○	○	○	○	○	○
HMRC minimised the cost, time and effort it took to deal with my business' tax affairs	○	○	○	○	○	○	○
HMRC treated my business as honest	○	○	○	○	○	○	○
HMRC recognises that my business is my priority	○	○	○	○	○	○	○
HMRC systems integrated well with the way our business managed its tax affairs	○	○	○	○	○	○	○

HALF SAMPLE TO BE ASKED STATEMENT 1 AND NOT STATEMENT 3, OTHER HALF TO BE ASKED STATEMENT 3 and NOT STATEMENT 1

Add [month] and [year] in as appropriate

Q029 - 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 tailored to your business?

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*

Q030 - q4ease: | **Single coded**

Over the last 12 months how easy or difficult have you found it to deal with your business' tax issues?

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*

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

B007: Reputation	Begin block

Q031 - 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.

Q032 - 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 tax	○	○	○	○	○	○
HMRC is an efficient organisation that does not waste money	○	○	○	○	○	○

Q033 - 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

Q034 - 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 or impression…

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*

Q035 - 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 - DO NOT READ OUT *Position fixed *Exclusive*

Reverse answer scale for half of sample

Q036 - 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**

Q056 – Q6MTD: **Single coded**

HMRC is introducing changes to how businesses can provide information relating to their tax obligations.

By 2020 businesses will be able to use software or apps to keep digital records of their income and outgoings. Quarterly summary updates based on these records and produced by the software would replace the tax return.

Before this interview, how much did you know about these changes?

READ OUT

Normal

1   ◯   Knew a lot
2   ◯   Knew a little
3   ◯   Heard of but knew nothing about
4   ◯   Not heard of
99   ◯   don't know - DO NOT READ OUT *Position fixed *Exclusive*
97   ◯   refused - DO NOT READ OUT *Position fixed *Exclusive*

Q057 – Q6change: **Single coded**

And thinking of these changes, how easy or difficult would it be for your business to move to digital record keeping and quarterly updating?

IF NECESSARY: The changes relate to how businesses provide information relating to their tax obligations.

IF NECESSARY: By 2020, businesses will be able to use software or apps to keep digital records of their income and outgoings. Quarterly summary updates based on these records and produced by the software would replace the tax return.

READ OUT

<u>Normal</u>

1	○	Very easy
2	○	Fairly easy
3	○	Neutral (DO NOT READ OUT: it depends)
4	○	Fairly difficult
5	○	Very difficult
99	○	don't know - DO NOT READ OUT *Position fixed *Exclusive*
97	○	refused - DO NOT READ OUT *Position fixed *Exclusive*

Q058 – Q6support: **Multi coded**

Who, if anyone, would you go to for advice and support in relation to digital record keeping and quarterly updating?

IF NECESSARY: The changes relate to how businesses provide information relating to their tax obligations.

IF NECESSARY: By 2020, businesses will be able to use software or apps to keep digital records of their income and outgoings. Quarterly summary updates based on these records and produced by the software would replace the tax return.

> DO NOT READ OUT

Normal

1   ⃝   Accountant / agent

2   ⃝   Bank

3   ⃝   Friend/ Relative

4   ⃝   Owners of other small businesses

5   ⃝   Trade organisation

6   ⃝   Small business representative organisations (e.g. Federation of Small Businesses - FSB)

7   ⃝   Chamber of Commerce

8   ⃝   HMRC website / Gov.uk website

9   ⃝   Colleague within business

10   ⃝   Business partner / supplier / client

11   ⃝   HMRC helpline

12   ⃝   Online forums

13   ⃝   Look on the internet

14   ⃝   Third party software provider/Commercial software supplier

15   ⃝   Other (specify)

16   ⃝   No one *Position fixed *Exclusive

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

97   ⃝   refused - DO NOT READ OUT *Position fixed *Exclusive

Q059 – Q6prepare: **Multi coded**

Digital record keeping software is available to support businesses to manage their finances and tax reporting.

Which of the following best describes how your business plans to use commercial software to keep digital records of income and outgoings in the next 12 months?

> READ OUT

Normal

1	◯	You are already using software to keep digital records
2	◯	You plan to start using software to keep digital records to meet tax/HMRC requirements in the next 12 months
3	◯	You plan to start using software to keep digital records to meet your businesses needs in the next 12 months
4	◯	You have no plans to start using software to keep digital records in the next 12 months
5	◯	You plan to start using software to keep digital records, but not in the next 12 months
99	◯	don't know - DO NOT READ OUT *Position fixed *Exclusive
97	◯	refused - DO NOT READ OUT *Position fixed *Exclusive

B008: Compliance   **Begin block**

Q037 - T7: CompInt   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.

Q039 - Q6reduce: **Single coded**

Not back

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

Which of these statements comes closest to your views about businesses similar to yours 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*

Q040 - Q6declare: **Single coded**

Not back

In your view, how widespread do you think it is for businesses similar to yours 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*

Q060 – 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*

Q061 – 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*

Q041 - 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 best describes your view of how acceptable it is for businesses similar to yours to do so?

<div style="border:1px solid green;padding:10px;">

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.)

</div>

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*

Q042 - Q6behaviour:	Single coded

Not back

In your view, how widespread do you think this type of behaviour is by businesses similar to yours?

<div style="border:1px solid green">

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.

</div>

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

Q044 – T2:	Text

Now I'd like to ask you a few questions about [TEXTFILL IF 0 employees: you and] your business to be used for analysis purposes only.

First of all...

Q045 - Q7grow1:   **Single coded**

Compared with the previous 12 months, has your business increased its turnover?

PROMPT IF NECESSARY

Normal

1	○	Yes
2	○	No
99	○	don't know *Position fixed *Exclusive*
97	○	refused *Position fixed *Exclusive*

Ask only if **Q045 - Q7grow1**,2,99,97

Q046 - Q7grow2:   **Single coded**

Compared with the previous 12 months, has your business increased in terms of number of employees?

PROMPT IF NECESSARY

Normal

1	○	Yes
4	○	No
5	○	don't know *Position fixed *Exclusive*
6	○	refused *Position fixed *Exclusive*

Ask only if **Q046 - Q7grow2**,1

Q047 - Q7growemp: **Numeric**

Min = 1 | Max = 19

And by how many employees has your business increased?

IF NECESSARY: If unsure please provide your best estimate.

IF SAYS 0 GO BACK TO PREVIOUS QUESTION AND CODE THAT NUMBER OF EMPLOYEES HAS NOT GROWN

Q048 - Q7growturn: Single coded

And would you say that your turnover has increased by…

IF NECESSARY: If unsure please provide your best estimate.

READ OUT

Normal

1   ○   Up to 10%
2   ○   Between 10 and 20%
3   ○   More than 20%
4   ○   Don't know – DO NOT READ OUT
5   ○   Refused – DO NOT READ OUT

Q049 - Q7sites: Single coded

Can I just check, is this workplace…

Normal

1   ○   The only site belonging to this firm?
2   ○   One of a number of sites belonging to this firm?
3   ○   Don't know - DO NOT READ OUT
4   ○   Refused - DO NOT READ OUT

Q050 - Q7busage:	Single coded

For how long has this business been trading?

> CODE TO SCALE OR READ OUT IF NECESSARY
>
> IF UNSURE, PROBE FOR ESTIMATE

Normal

1	○	Less than 6 months
2	○	More than 6 months up to a year
3	○	More than 1 up to 2 years
4	○	More than 2 up to 3 years
5	○	More than 3 up to 4 years
6	○	More than 4 up to 5 years
7	○	More than 5 up to 10 years
8	○	More than 10 years
9	○	don't know - DO NOT READ OUT *Exclusive*
10	○	refused - DO NOT READ OUT

Q053 - Q7busNI:	Multi coded except codes 3,4

Which of the following applies to your business…?

Normal

1	○	You (or your partners) have paid some Class 2 National Insurance contributions in the last 12 months IF NECESSARY: Class 2 National Insurance contributions are made by the self-employed earning £6,025 or more per year.
2	○	You (or your partners) pay Income Tax through Self Assessment
3	○	Neither *Position fixed *Exclusive*
4	○	don't know *Position fixed *Exclusive*

ASK IDBR SAMPLE WITH 0-4 EMPLOYEES AND SA

Q054 - 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 **Q069 - Q7recon**,1

Q055 - 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*

B009: Demographics | **End block**

10. Questionnaire – Agents

B001: Introduction and Screeners	Begin block

Q001 - QIntro:	Text

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

Please could I speak to [NAMED CONTACT] or the owner or one of the directors or partners of this business?

IF NECESSARY: I would like to talk to one of the partners who is responsible for dealing with HMRC on behalf of clients

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

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.

I would like to ask you a few questions about the taxes and duties that you might have some involvement with on behalf of clients. HMRC values your feedback and so we would like you to take part if at all possible.

Insert [named contact] as appropriate

Q002 - Q1proagent: | Single coded

Can I just check that you are a professional financial agent who personally deals with HMRC on behalf of clients?

> NOTE – this includes accountant, tax advisor, payroll agency, book-keeper, or auditor etc.
>
> IF NO/DON'T KNOW, ASK TO SPEAK TO SOMEONE WITHIN THE ORGANISATION WHO IS – RETURN TO CONTACT STAGE. ALTERNATIVE INTERVIEWEE SHOULD BE PART OF SAME ORGANISATION

Normal

1 ⭕ Yes
2 ⭕ No
3 ⭕ don't know *Position fixed *Exclusive

If 'no' or 'don't know' return to T1:Intro

Q003 - Q1dumsamp: | Single coded

Dummy

Dummy sample type

Normal

1 ⭕ IDBR
2 ⭕ SA

Q004 - Q1selfe: | Single coded

Are you self-employed?

Normal

1 ⭕ Yes
2 ⭕ No
3 ⭕ Don't know

If 'no' or 'don't know' close interview

Q005 - Dumscreenout:	Single coded

Dummy

DUMMY TO SCREEN OUT SA SAMPLE THAT ARE NOT SELF-EMPLOYED

Normal

1   ○   SCREEN OUT

   ⇨   GO TO SCREEN OUT

Q006 - Q1part:	Single coded

Do you run your business with a partner or partners, or do you just run it yourself?

Normal

1   ○   Run with partner(s)

2   ○   Run alone

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

B001: Introduction and Screeners	End block

B002: Customer Interactions	Begin block

Q007 - T9:	Text

I'd like to ask you a few questions about any interaction you have had with HMRC in the last 12 months, that is to say, between [MONTH] [YEAR] and today.

I am only interested in dealings you have had on behalf of clients, and **not** in your own personal tax affairs.

Insert [MONTH] and [YEAR] as appropriate, 12 months prior to interview.

Q008 - Q2tax: **Multi coded**

Over the last 12 months which of the following UK taxes or duties has your business dealt with HMRC about?

IF RESPONDENT SAYS 'PERSONAL TAX', PLEASE PROBE: Does this refer to Income Tax, National Insurance or anything else?

IF RESPONDENT SAYS 'COMPANY TAX', PLEASE PROBE: Does this refer to Corporation Tax or anything else?

READ OUT
CODE ALL THAT APPLY

Normal

1	❑	PAYE: Pay as you Earn - for EMPLOYEES
2	❑	PAYE: Pay as you Earn - for EMPLOYERS
3	❑	Income Tax through Self Assessment
4	❑	National Insurance Contributions
5	❑	VAT
6	❑	Corporation Tax
7	❑	Import and export taxes
8	❑	Excise Duties
9	❑	Construction Industry Scheme
10	❑	Benefits in kind or statutory payments e.g. Maternity pay
15	❑	Inheritance tax
16	❑	Capital Gains Tax (CGT)
11	❑	other tax (specify) *Open *Position fixed
12	○	none *Position fixed *Exclusive
13	○	don't know - DO NOT READ OUT *Position fixed *Exclusive
14	○	refused - DO NOT READ OUT *Position fixed *Exclusive

Q009 - Q2cont: **Multi coded**

In which of the following ways have you had any dealings with HMRC on 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.
>
> ENSURE CONTACT IS ON BEHALF OF CLIENTS AND NOT PERSONAL INTERACTION
>
> CODE ALL THAT APPLY.

<u>Normal</u>

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*

> Please add textbox to 'Other (specify)'

Q010 - Q2serv:	Multi coded

And, which, if any, of the following HMRC services have you used or had contact with in the last 12 months?

READ OUT.

CODE ALL THAT APPLY.

Normal

1 ❑ Used any HMRC online services for Agents e.g. Agent Services (formerly Agent Online Self Serve)

2 ❑ Sought information from HMRC

3 ❑ Sought assistance from HMRC

4 ❑ Provided any information to HMRC in relation to any taxes paid or benefits and credits received by your clients

5 ❑ Received any information from HMRC because it relates to taxes your clients pay and benefits and credits received

6 ❑ Had general information or updates from HMRC

7 ❑ Had training from HMRC, including using HMRC Agents toolkits

8 ❑ Engaged with HMRC in the context of Working Together or any other Agent stakeholder

9 ❑ Responded directly to any HMRC consultations

96 ❑ Other (specify) *Open *Position fixed

98 ○ none *Position fixed *Exclusive

99 ○ don't know - DO NOT READ OUT *Position fixed *Exclusive

97 ○ refused - DO NOT READ OUT *Position fixed *Exclusive

Please add textbox to 'Other (specify)'

Q011 - Q2contexp:	Matrix

Number of statements: 4 | Number of Scales: 7

You [also] said you [had contact with HMRC by telephone/ used HMRC' 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 …

Normal

	5 - Very good	4	3	2	1 - Very poor	don't know	not applicable
The HMRC **dedicated Agents telephone helpline**	❍	❍	❍	❍	❍	❍	❍
Any other HMRC telephone helplines	❍	❍	❍	❍	❍	❍	❍
By this I mean searching for information on HMRC's webpages, not using any of their online services]	❍	❍	❍	❍	❍	❍	❍
By this I mean the online services that you have used, not searching for information on the website]	❍	❍	❍	❍	❍	❍	❍

ROTATE STATEMENTS WHERE ALL ASKED, BUT STATEMENTS 1 & 2 MUST BE CONSECUTIVE

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

Include [also] for second of textfill selections in first sentence.

B002: Customer Interactions	End block

B003: Customer Experience	Begin block

Q012 - T2_1:	Text

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

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

So first of all...

B004: Customer Experience A	Begin block

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 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

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 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

B004: Customer Experience A   **End block**

B005: Customer Experience B   **Begin block**

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 on behalf of your clients 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 on behalf of your clients 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

Textfill [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 professional	❍	❍	❍	❍	❍	❍	❍
HMRC had systems which were good at preventing customers from making mistakes	❍	❍	❍	❍	❍	❍	❍

Q020 - Q3navi_2: **Single coded**

Not back

On a scale of 1 top 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
8	◯	not applicable - DO NOT READ OUT
6	◯	don't know - DO NOT READ OUT *Position fixed *Exclusive*
7	◯	refused - DO NOT READ OUT *Position fixed *Exclusive*

Q023 - q3behalf: Single coded

And how easy or difficult does HMRC make it for you to act on behalf of your clients? 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

B003: Customer Experience   End block

B006: Health of Tax Administration System   Begin block

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 on behalf of your clients over the last 12 months, that is from [MONTH] [YEAR] to today.

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

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 my clients fairly	○	○	○	○	○	○	○
HMRC minimised the cost, time and effort it took my clients to deal with their tax affairs	○	○	○	○	○	○	○
HMRC treated customers as honest	○	○	○	○	○	○	○

> HALF SAMPLE TO BE ASKED STATEMENT 1 AND STATEMENT 2, OTHER HALF TO BE ASKED STATEMENT 2 and STATEMENT 3
>
> Add [month] and [year] in as appropriate

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 tailored to you and your clients? 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 tax issues on behalf of your clients? 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*

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

B007: Reputation | **Begin block**

Q028 - T4: | **Text**

 I would like to move away now from your dealings on behalf of your clients 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 - Q5training: | **Single coded**

Not back

HMRC provides information and support to Agents, and works closely with professional bodies to improve standards and promote good practice among Agents.

Do you feel HMRC is doing too much, too little or about the right amount to raise standards and promote good practice among Agents?

IF NECESSARY: I'm just interested in your personal views and opinions of HMRC.

Normal

1 ○ Too much
2 ○ Too little
3 ○ About the right amount
4 ○ Don't know - DO NOT READ OUT *Position fixed*
5 ○ Refused - DO NOT READ OUT *Position fixed*

Q030 - 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 tax	○	○	○	○	○	○
HMRC is an efficient organisation that does not waste money	○	○	○	○	○	○

Q031 - 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

Q032 - 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*

Q033 - 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*

Reverse answer scale for half of sample

Q034 - 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

Q056 – Q2MTD: Single coded

HMRC is introducing changes to how businesses provide information relating to their tax obligations.

By 2020, businesses will be able to use software or apps to keep digital records of their income and outgoings. Quarterly summary updates based on these records and produced by the software would replace the tax return Businesses above the VAT threshold will be *required* to do this for their VAT information from April 2019 onwards.

Before this interview, how much did you know about these changes?

READ OUT

Normal

1 ◯ Knew a lot about them
2 ◯ Knew a little about them
3 ◯ Heard of them but knew nothing about them
4 ◯ Not heard of them
99 ◯ don't know - DO NOT READ OUT *Position fixed *Exclusive*
97 ◯ refused - DO NOT READ OUT *Position fixed *Exclusive*

Q057 – Q2MTDrate: Single coded

And thinking of these changes, on a scale of 1 to 5, where 5 is very positive and 1 is very negative, how positive or negative are you about them?

IF NECESSARY: The changes relate to how businesses provide information relating to their tax obligations.

IF NECESSARY: By 2020 businesses will be able to use software or apps to keep digital records of their income and outgoings. Quarterly summary updates based on these records and produced by the software would replace the tax return. Businesses above the VAT threshold will be *required* to do this for their VAT information from April 2019 onwards.

Normal

1	○	5 - Very positive
2	○	4
3	○	3
4	○	2
5	○	1 - Very negative
99	○	don't know - DO NOT READ OUT *Position fixed *Exclusive
97	○	refused - DO NOT READ OUT *Position fixed *Exclusive

Q058 - Q2client:	**Single coded**

And still thinking of these changes , [would you / do you] encourage your clients to switch to digital record keeping and quarterly updating?

IF NECESSARY: The changes relate to how businesses provide information relating to their tax obligations.

IF NECESSARY: By 2020, businesses will be able to use software or apps to keep digital records of their income and outgoings. Quarterly summary updates based on these records and produced by the software would replace the tax return. Businesses above the VAT threshold will be *required* to do this for their VAT information from April 2019 onwards.

Normal

1	○	Yes
2	○	No
99	○	don't know - DO NOT READ OUT *Position fixed *Exclusive
97	○	refused - DO NOT READ OUT *Position fixed *Exclusive

> If Q2MTD,1,2 then use wording 'do you'. If NOT Q2MTD,1,2 then use wording 'would you'

B008: Compliance	**Begin block**

Q035 - T8:	**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.

Q037 - Q6reduce: Single coded

Not back

Some individuals and businesses try and reduce the amount of tax they have to pay by not declaring all of their income to HMRC.

Which of these statements comes closest to your views about individuals and businesses 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*

Q038 - Q6declare: Single coded

Not back

In your view, how widespread do you think it is for individuals and businesses 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*

Q059 - 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*

Q060 - 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*

Q039 - 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 best describes your view of how acceptable it is to do so?

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*

Q040 - Q6behaviour:	Single coded

Not back

In your view, how widespread do you think this type of behaviour is by individuals and businesses?

> 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

Q042 - T2:	Text

Now I'd like to ask you a few questions about your business to be used for analysis purposes only.

First of all...

Q043 - Q7org:	Single coded

Not back

Are you a member of a professional organisation?

Normal

1. ◯ Yes
2. ◯ No
3. ◯ Don't know - DO NOT READ OUT *Position fixed*
4. ◯ Refused - DO NOT READ OUT *Position fixed*

Ask only if **Q043 - Q7org**,1	
Q044 - Q7orgdet:	**Multi coded**

Not back | Min = 1

Which professional organisations are you or staff from your business currently a member of?

IF NECESSARY: Any other organisations?
DO NOT PROMPT - CODE ALL THAT APPLY

Normal

1. ❑ Association of Accounting Technicians (AAT)
2. ❑ Association of Chartered Certified Accountants (ACCA)
3. ❑ Association of International Accountants (AIA)
4. ❑ Association of Taxation Technicians (ATT)
5. ❑ Certified Public Accountants Association (CPAA)
6. ❑ Chartered Accountants in Ireland (CAI)
7. ❑ Chartered Institute of Management Accountants (CIMA)
8. ❑ Chartered Institute of Payroll Professionals (CIPP)
9. ❑ Chartered Institute of Public Finance and Accountancy (CIPFA)
10. ❑ Chartered Institute of Taxation (CIOT)
11. ❑ Independent Certified Practicing Accountants (ICPA)
12. ❑ Institute of Certified Bookkeepers (ICB)
13. ❑ Institute of Chartered Accountants in England & Wales (ICAEW)
14. ❑ Institute of Chartered Accountants of Scotland (ICAS)
15. ❑ Institute of Financial Accountants (IFA)
16. ❑ International Association of Bookkeepers (IAB)
17. ❑ Partly Qualified (PQ)/Newly Qualified Magazine
18. ❑ Society of Professional Accountants (SPA)
19. ❑ Society of Trust and Estate Practitioners (STEP)
20. ❑ VAT Practitioners Group (VPG)
21. ❑ Non UK professional body
22. ❑ Other (please specify) *Open *Position fixed*
23. ○ None *Position fixed *Exclusive*
24. ○ Don't know *Position fixed *Exclusive*
25. ○ Refused *Position fixed *Exclusive*

Q045 - Q7sites: `Single coded`

Can I just check, is this workplace…

Normal

1   ○   The only site belonging to this firm?
2   ○   One of a number of sites belonging to this firm?
3   ○   Don't know - DO NOT READ OUT
4   ○   Refused - DO NOT READ OUT

ASK IF IDBR SAMPLE

Q046 - Q7numemp: `Single coded`

Can you tell me roughly how many people there are employed in the organisation as a whole in the UK BESIDES yourself?

IF RESPONDENT UNSURE ASK FOR ROUGH ESTIMATE

Normal

1   ○   0
2   ○   1-4
3   ○   5-9
4   ○   10-19
5   ○   20-49
6   ○   50-99
7   ○   100-249
8   ○   250 or over
9   ○   Don't know
10   ○   Refused

Q047 - Q7busage: Single coded

For how long has this business been trading?

CODE TO SCALE OR READ OUT IF NECESSARY

IF UNSURE, PROBE FOR ESTIMATE

Normal

1. ○ Less than 6 months
2. ○ More than 6 months up to a year
3. ○ More than 1 up to 2 years
4. ○ More than 2 up to 3 years
5. ○ More than 3 up to 4 years
6. ○ More than 4 up to 5 years
7. ○ More than 5 up to 10 years
8. ○ More than 10 years
9. ○ don't know - DO NOT READ OUT *Position fixed *Exclusive
10. ○ refused - DO NOT READ OUT

Q048 - Q7turnover: Single coded

And what is your annual turnover?

CODE TO BANDS, IF UNSURE, PROMPT WITH BROAD RANGES (E.G. MORE OR LESS THAN £500,000), BEFORE PROMPTING WITH BANDS

Normal

1. ○ Up to £15,000
2. ○ Over £15,000 but not more than £60,000
3. ○ Over £60,000 but not more than £82,000
4. ○ Over £82,000 but not more than £150,000
5. ○ Over £150,000 but not more than £250,000
6. ○ Over £250,000 but not more than £500,000
7. ○ Over £500,000 but not more than £660,000
8. ○ Over £660,000 but not more than £1million
9. ○ Over £1million but not more than £5million
10. ○ Over £5million but not more than £10million
11. ○ Over £10million
12. ○ Don't know - DO NOT READ OUT
13. ○ Refused - DO NOT READ OUT

Q049 - Q7atype: **Single coded**

Is your business …?

┌───┐
│   READ OUT   │
│   │
│   IF CANNOT PICK ONE ASK: What best describes your business?   │
└───┘

Normal

1   ○   An accountancy firm
2   ○   A book keeping firm
3   ○   A payroll bureau
4   ○   A tax advisor
5   ○   A VAT consultant
6   ○   6:Other (please specify) - INTERVIEWER NOTE: PLEASE CHECK 'OTHER' CANNOT FIT INTO CODE 1 – 5 FIRST *Open*
7   ○   don't know - DO NOT READ OUT *Position fixed *Exclusive*

Q051 - q7numclient: **Single coded**

Approximately how many clients does your business represent?

┌───┐
│   READ OUT IF NECESSARY   │
└───┘

Normal

1   ○   0-9
2   ○   10-49
3   ○   50-249
4   ○   250-999
5   ○   1000+
7   ○   don't know - DO NOT READ OUT *Position fixed *Exclusive*

Q052 - Q7busreg:	**Multi coded except codes 3,4**

Can I just check, is your business currently registered for ...?

Normal

1 ○ VAT

2 ○ PAYE

3 ○ Neither of these

4 ○ don't know *Position fixed *Exclusive*

Ask only if IDBR sample with 0-4 employees

Q053 - Q7bustax:	**Multi coded except codes 3,4**

Which of the following applies to your business…?

Normal

1 ○ You (or your partners) have paid some Class 2 National Insurance contributions in the last 12 months (IF NECESSARY: Class 2 National Insurance contributions are made by the self-employed earning £6,025 or more per year.)

2 ○ You (or your partners) pay Income Tax through Self Assessment

3 ○ Neither

4 ○ don't know *Position fixed *Exclusive*

Q054 - 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*

Q055 - 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*

B009: Demographics   End block