



Research report

Self Assessment Tracking

Pre & post evaluation of the Self Assessment
campaign 2016-17

**Corporate Communications - Marketing
May 2017**

Self Assessment Waves 18 & 19

About Marketing

Marketing plan and deliver integrated campaigns and products to enhance awareness of HM Revenue & Customs (HMRC) products and services, to influence our customers' behaviours and help deliver HMRC strategic objectives.

We support our colleagues in delivering our Vision. We influence product design, distribution channels, our working environment and all other areas of our customers' experience through our work on printed material, signage, environments, intranet and internet and tone of voice.

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Research requirement (background to the project)

Self Assessment involves completing an online or paper tax return once a year. Those who are required to complete a Self Assessment form submit details about income and capital gains (profits on the sale of certain assets), and/or claim tax allowances or reliefs. Those who submit returns *on paper* receive the Self Assessment tax return form by end of April and are required to file their return by the paper deadline of 31 October. Those who submit returns *online* receive a 'Notice to File' and are required to file their return and pay any tax owed by the online deadline of 31 January. Penalties and interest charges are incurred for late returns and/or payment.

HMRC has been running the Self Assessment communications campaign since 1997. The campaign's aim is to encourage people to file their returns and pay any money due by the deadline, and reinforce the 31 January online deadline message and the penalties that will be incurred if actions are not taken in time.

Between 2008 and 2012 the campaign featured Moira Stuart, but the campaign was refreshed in Winter 2012 and a new creative was developed. The new campaign, which used the strapline 'I did my tax return early and found inner peace', suggested that people would feel less stressed and under less pressure once they had completed their return and paid monies due.

The revised creative has been used since the 2012/13 campaign, including in the latest 2016/2017 campaign which ran between late December 2016 and end January 2017.



The 2016/17 Self Assessment Campaign was very similar to 2015/16

- Radio spend remained at the lower level seen since 2014
- Press was not re-introduced (it was used in 2014/15, but removed from 2015/16 onwards)
- As in 2015/16, outdoor/poster coverage was national: the 2014/15 campaign only covered London and Manchester
 - However in 2016/17 all outdoor/posters were digital (previously a mix of digital and non-digital), and some new executions were developed
- Spend on digital advertising was lower than in 2015/16, but social media remained in the online mix
- There were advertising exclusions in the West Midlands and Yorkshire and Humberside, which was the same as 2015/16. The 2014/15 campaign exclusion only applied to the West Midlands

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Two waves of research were conducted to evaluate the latest campaign burst; a pre-wave (Wave 18) with fieldwork conducted in November-December 2016 which acted as a baseline before the new campaign broke, and a post wave (Wave 19) in February-March 2017, after the campaign burst was complete.

Interviewing was across Britain, with boost interviews conducted in the West Midlands and Yorkshire and Humberside (areas which did not have any advertising activity) at the post wave (Wave 19).

In order to assess the performance of the latest campaign, comparisons were made between the pre- and post-burst waves and with previous waves to enable comparisons with previous campaigns.

When the research took place

Interviewing for this study took place in November-December 2016 (Pre-campaign - Wave 18) and February-March 2017 (Post-campaign - Wave 19).

Who did the work (research agency)

The research was carried out by GfK Social Research.

Method, Data and Tools used, Sample

Interviewing was conducted in-home by face-to-face interviewers using Computer Assisted Personal Interviewing (CAPI) technology. The sample covered Great Britain and was drawn using random location sampling, as in previous waves of research.

Boost interviews were also conducted in media test areas - West Midlands and Yorkshire and Humberside - at Wave 19 (West Midlands 128 interviews, Yorkshire and Humberside 142 interviews).

Quotas were set to provide coverage of three main groups who typically complete Self Assessment tax returns: sole traders, micro businesses with 1-5 employees and high earners/individuals. The sample was unrepresented (i.e. all completed and submitted their Self Assessment tax returns themselves).

At wave 18, 323 respondents were interviewed in total, of which:

- 165 were sole traders
- 58 were businesses with 1-5 employees
- 100 were Individuals

At wave 19, 548 respondents were interviewed in total, of which:

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- 271 were sole traders
- 94 were businesses with 1-5 employees
- 183 were Individuals

As at previous waves, weighting was applied to re-balance the sample. The weights used were consistent with previous years:

- 66.7% small businesses, and within this 80% were sole traders and 20% micro-businesses
- 33.3% high earners

In addition, data were weighted by region to ensure that the boost interviews in the West Midlands and Yorkshire and Humberside were downweighted to ensure the sample was representative across region.

Differences in response between groups, or from wave to wave, have been significance tested using two-tailed tests at the 95% level of significance. Significant differences are noted in the commentary.

Main Findings – Main national sample

The main findings from the research are detailed below:

Campaign Reach

At the pre-wave (W18), levels of spontaneous awareness of advertising or publicity about dealing with taxes were similar to previous pre-waves. At the post-wave (W19), amongst Individuals there has been a sharp decline in levels of spontaneous awareness of advertising or publicity since the high level seen at the previous post-wave (52% W17 vs 32% W19). This suggests that the campaign is becoming less top of mind for Individuals. Amongst Small Businesses, levels of spontaneous awareness have remained at a similar level to those seen at recent post waves (38% W15, 40% W17, 40% W19).

At the pre-wave (W18), levels of total awareness of advertising/publicity had declined significantly for Small Businesses when compared with the previous pre-wave (51% W17 vs 38% W18). However, this decline amongst Small Businesses recovered at the post wave (55%). Amongst Individuals there has been a sharp decline **in total levels of awareness at the post wave** (68% W17 vs 51%) and is as low as it has ever been¹.

In previous waves, the main sources of awareness for both groups were not linked with the campaign. However at this wave, the proportion of Individuals mentioning TV ads (which

¹ The total awareness figure includes all those who are aware of the campaign, either unprompted, or after prompting with a list of channels.

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were not used by the campaign) as a source of awareness has declined. Across both groups the proportion mentioning TV ads is now at a similar level to the proportion mentioning radio ads (Small Businesses: 26% TV ads; 23% radio ads; Individuals: 18% TV ads, 20% radio ads). While we know that a certain proportion of the population will always incorrectly attribute publicity to TV, this tends to remain at a fairly consistent level. Any declines in proportions mentioning TV ad awareness are therefore likely to be linked to declines in the amount of other non-campaign publicity related to taxes through the campaign period (e.g. TV news, other programmes).

All those aware of any advertising or publicity to do with taxes were asked to describe it, and responses were collected verbatim. Those who were able to describe the campaign without prompting were classified into the 'total proven recall' group. While the question was only asked of those aware of advertising/publicity, results are shown based on all respondents to enable tracking of campaign reach. In 2017, **total proven recall declined slightly for Individuals** (39% W17 and 40% at W18 to 30% W19) and in particular the **'Inner Peace' message** declined from the high seen at the last post wave (12% W17 to 2% W19). Amongst Small Businesses, these declines were not evident, and levels of proven recall are fairly stable (35% W19 vs 26% W18 and 32% W17).

Each respondent was shown and played examples of campaign materials, including the following:

- Two of four radio ads (rotated)
- Eleven outdoor ads (only digital this wave, reflecting the campaign media plan)
- Two digital outdoor ads (respondents were shown images of the two digital ads and asked if they had seen any of them or similar ads recently).

Overall campaign recognition has held steady despite the lower level of spend in 2016/17, the continued absence of press ads from the media mix and the use of only digital outdoor posters (previously a mixture of static and digital): 56% of both Individuals and Small Businesses said that they recognised at least one of the campaign ads:

- **Recognition of radio ads** has remained at similar level to the last post wave, with similar spend (Small Businesses: 46% W17, 43% W19; Individuals: 48% W17, 46% W19).
- **Recognition of outdoor** has also stayed the same as last year, with lower spend, and the change to wholly digital outdoor (Small Businesses: 33% W17, 31% W19; Individuals: 36% W17, 35% W19).
- **Recognition of digital display** has declined significantly amongst Individuals (24% W17, 6% W19); whilst amongst Small Businesses recognition has remained stable (18% W17, 17% W19). The lower levels of recognition amongst Individuals may be linked to the drop in digital spend in 2017 compared with 2016.

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Campaign Messaging & Impressions

Looking at message take-out, **amongst Individuals messaging has declined almost across the board**. Messages appear to be landing better with Small Businesses with whom we see some messages building:

- Messages about **'Inner Peace'** (48% W17 to 35% W19), **'the deadline for online filing'** (42% W17 to 27% W19) and **'getting on with doing your tax return'** (31% W17 to 22% W19) have declined amongst Individuals.
- Whilst in contrast, amongst Small Businesses, some messages have built: **'Inner Peace'** (30% W17 to 38% W19) and **'getting on with doing your tax return'** (23% W17 to 33% W19).

Overall, **feelings after seeing/hearing the ads were fairly similar to previous post-waves**, which is unsurprising given that the campaign creative has been largely unchanged over recent years. However, there has been a decline in the proportion of Individuals who said that the ads made them **'think about the 31st January deadline'** (declining from 28% W17 to 20% W19). This decline was also notable about recognisers of the ads (37% W17 to 22% W19); suggesting that the message about the deadline is diminishing.

Looking at **positive impressions of the ads**, amongst Individuals there has been a significant decline in the proportion who felt that the ads are **'supportive and encouraging'** (65% W17 to 55% W19) and the pattern looks downward for all other positive statements. Amongst Small Businesses the proportion who felt that the ads **'really stand out as different advertising'** has risen significantly since the previous post wave (39% W17 to 51% W19).

There was also a slight **increase in the proportion of Individuals feeling negative about ads**; this is particularly the case for feeling the ads **'are patronising'** (23% W17 to 34% W19). Amongst Small Businesses, negative impressions have declined since the previous post wave, as fewer Small Businesses felt that the ads **'are patronising'** (26% W17 to 19% W19) or **'found them irritating'** (21% W17 to 15% W19).

The **proportion thinking that the campaign gave them a better opinion of Self Assessment** has increased again and it is now at its highest levels in both groups (34% W13 v 16% W15 v 40% W17 v 54% W19 amongst Individuals, and 35% W13 v 12% W15 v 35% W17 v 42% W19 amongst Small Businesses).

Around a half of both groups **said they had taken action, or had taken action sooner** than they would have done if they had not seen/heard the ads. Positively, since the previous post wave, there were significant increases amongst both groups in the

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proportion who said they **'paid what they owed before the deadline'** as a result of the ads (Small Businesses: 6% W17 v 16% W19; Individuals: 8% W17 v 19% W19).

In addition, the proportion of both groups who said the ads made **them more likely to do their tax return on time** has increased, since the previous post wave and has now reached an all-time high (50% Small Businesses, 59% Individuals).

Awareness of deadlines/penalties and compliance

Messages about deadlines and penalties have not diminished. More than three quarters of Individuals (77%) and four fifths (80%) of Small Businesses were aware of the **31 January deadline for online filing**. Amongst Small Businesses there has been a significant rise in levels of awareness of the deadline, since the previous post wave (rising from 72% W17 to 80% W19). Awareness of the deadline for paper filing has remained consistent with the previous post wave.

The **majority of Individuals and Small Businesses are aware that there are penalties for late filing**, and results are broadly consistent over time.

Intention to submit online in the future has declined amongst Individuals since the previous post wave (from 87% W17 to 80% W19). Amongst Small Businesses, intention to submit online in the future has remained stable over recent waves at around four fifths.

However, positive attitudes towards tax returns have been maintained: across both groups around nine in ten agreed that **'it's better to get your tax return done early rather than waiting to the last minute'** and **'I can relax when I've got my tax return done'** and this is consistent with previous waves.

Perceptions of HMRC

Small Business's views of HMRC have remained consistent and positive but amongst **Individuals** there has been a decline in the proportion **agreeing that 'HMRC is here to help is with tax'** (76% W17 v 70% W19). In addition, the proportion of Individuals agreeing that **'doing taxes is becoming easier'** declined from 66% at Wave 18 to 56% at Wave 19 (returning to the level seen at W17 – 56%).

The proportions of Small Businesses agreeing that **'HMRC helps them to get their tax right first time'** (54% W17 v 65% W19), and **'deals firmly with anyone who intentionally avoids their responsibilities'** (64% W17 v 73% W19) have increased significantly since the previous post wave. Amongst Individuals the pattern has remained stable.

Self Assessment Waves 18 & 19***Main Findings – Test areas***

The West Midlands and Yorkshire/Humberside acted as test areas in 2016/17: these test areas were not exposed to any campaign activity at all. As part of the assessment, the test areas were compared against the national GB average and the data was analysed by merging the combined responses of unrepresented Small Businesses and Individuals.

The results from the test areas (i.e. West Midlands and Yorkshire and Humberside) are now showing some evidence that the removal of advertising from these areas is beginning to filter through.

Awareness of campaign activity

Levels of spontaneous campaign awareness were at a similar level to the main sample: the declines in top of mind awareness in the main sample are also evident in the test areas.

- Spontaneous campaign awareness has fallen in the test areas from 48% W17 to 33% W19. Total awareness has fallen in the test areas from 69% W17 to 54% W19.

However, whilst total campaign awareness in the test areas is comparable to the main sample, respondents in the test areas were less likely to recall advertising /publicity from the media channels used in the campaign (34% main v 19% test).

Campaign recognition

Overall campaign recognition has declined in the test areas compared with the main sample (45% test area, 56% main): the decline in recognition was evident for outdoor digital posters (23% test area, 34% main) and radio ads (32% test area, 42% main).

In addition, overall campaign recognition has declined within the test areas over time (57% W17 v 46% W19); and the decline was strongest in the West Midlands (60% W17 v 45% W19).

Main messages of ads

The key message relating to the 'Inner Peace' campaign (i.e. that if you file on time you will feel a sense of relief) has remained less salient amongst the test area compared with the main sample; but this is not surprising as respondents in the test area were less likely to have been exposed to some channels recently. This implies that messaging is stronger following repeat exposure across multiple channels.

Messages such as those surrounding deadlines that have run through all campaign permutations, have begun to decline amongst those in the test areas: suggesting the residual effect of previous campaign bursts is now wearing off.

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Impressions of ads

There are no clear trends or patterns in relation to impressions of advertising. At W17 the test area respondents held less positive impressions of the ads but at W19 this has reversed and their impressions of the ads were slightly better.

Those in Yorkshire and Humberside were now more likely than at the previous post-wave to say the ads made them more likely to file on time (56% W17 v 66% W19). In contrast, those in the West Midlands were less likely than at the previous wave to say the ads made them more likely to file on time (52% W17 v 42% W19)

Attitudes towards HMRC

Attitudes towards HMRC were broadly similar between the test areas and the main sample. However, those in the test area have become more positive about HMRC over time:

- Those in Yorkshire and Humberside were more likely than at the previous wave to agree that 'HMRC is here to help with tax' (60% W17 to 75% W19) and that 'HMRC help me to get my tax right first time' (56% W17 to 70% W19)
- Those in the West Midlands were more likely than at the previous post-wave to agree that 'HMRC deals firmly with anyone who intentionally avoids their responsibilities (68% W17 to 87% W19)
- In addition there has been an increase generally in the test area in the proportion who agreed that 'HMRC tells me when the tax deadlines are' (78% W17 to 89% W19)

Awareness of deadlines and compliance

Levels of awareness of the online deadline have declined amongst those in the West Midlands (90% W17 v 75% W19). Amongst the test areas as a whole, awareness of the penalties for late filing have remained broadly similar over time (80% W17 v 80% W19) and comparable to the main sample.

Likelihood to file online in the future has declined in the test areas when compared to the main sample and over time within the test area:

- 73% in the test area in 2016/17 said they were likely to file online in the future, down from 81% in 2015/16
- This means that those in the test area are now less likely than the main sample to say they will file online in the future (73% test area, 82% main sample)