



HM Revenue
& Customs

Research report 544

Self Assessment Campaign Tracking

Pre and post evaluation of the 2018-19
Self Assessment Campaign

May 2019

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1. Research Background

Self Assessment - a calculation of individuals' tax liabilities - is used by HMRC to ensure the right amount of income tax is collected. Over 11 million HMRC customers declare and pay their tax liabilities via Self Assessment each year. HMRC customers are required to complete a Self Assessment, including self-employed individuals; landlords; employees or pensioners with an annual income of £100,000 or more; and people whose income, or a partner's income, is over £50,000 and who claim Child Benefit.

The majority of customers (94% in 2018¹) submit their returns by the deadline for online returns of the 31 January. However, a significant number of customers still fail to file on time. HMRC has been running a Self Assessment communications campaign since 1997 to encourage people to file their returns and pay money due by the deadline, to avoid paying a penalty.

The campaign creative has evolved over the years, from Moira Stuart reminding people that they shouldn't miss the Self Assessment filing date, to finding 'Inner Peace' through filing and, starting in 2017/18, a 'Ducks' campaign encouraging people 'Not to let your tax return peck away at you'. The 2018/19 campaign was the second year in which the 'Ducks' creative was used.

Total campaign spend, as well as spend by channel, was at a very similar level to the 2017/18 campaign. Channels used in the campaign included radio, digital display, Out of Home (OOH), paid-per-click (PPC), video on demand (VOD), social media and Sky AdSmart advertising; the last of which was a new addition to this year's campaign.

1.1 Research Objectives

The research was designed to understand the effectiveness of the 2018/19 Self Assessment communications campaign, by assessing four key areas of measurement:

- Spontaneous and prompted awareness of the campaign and sources of awareness among Self Assessment customers;
- Recognition of the different campaign channels, including radio, digital and OOH;
- Response to the campaign elements in terms of engagement, message take-out and call to action;
- Pre- and post-wave shifts in knowledge and attitudes as a result of exposure to the campaign, as well as comparison with previous waves.

¹ <https://www.gov.uk/government/news/on-time-self-assessment-returns-break-the-record-again>

1.2 Methodology

Ipsos MORI's Social Research Institute carried out the research, using face-to-face quota surveys. As in previous years, the sample was drawn using random location sampling. Interviewing was conducted in-home using CAPI (computer-assisted personal interviewing) technology.

Two waves of research were conducted to evaluate the 2018/19 campaign: a pre-wave, which acted as a baseline prior to the campaign running, followed by a post-wave after the campaign ended. Interviewing for the **2018/19 pre-wave** took place between 13 November – 13 December 2018, and for the **2018/19 post-wave** from 14 February – 11 March 2019 across the UK.

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

- Two of three radio ads (rotated);
- Images of six digital ads;
- Images of six out-of-home (OOH) ads.

Comparisons were made between the pre- and post-waves of the survey, as well as with previous campaigns. Differences in response between groups or across waves have been significance tested at a 95% level of significance.

The 2017/18 evaluation was carried out by GfK Social Research, so comparisons with earlier campaign evaluations should be taken as indicative due to potential differences in working practices between the two agencies.

1.2.1 Sample Composition

Quotas were set to achieve a robust sample size for each of the three main groups comprising Self Assessment tax return customers, as shown below.

Table 1. Sample

Audiences	2018/19 Pre-wave sample size and interview length	2018/19 Post-wave sample size and interview length
Comprised of:	375 interviews x 20 minutes <ul style="list-style-type: none"> • 159 sole traders; • 26 businesses with one or more employees; • 190 individuals. 	325 interviews x 25 minutes <ul style="list-style-type: none"> • 146 sole traders; • 26 businesses with one or more employees; • 153 individuals.

The sample design changed slightly from the previous wave of research, to better reflect the current audience composition.

2. Summary of findings

The 2018/19 communications campaign appears to have been successful in reaching both individual and small businesses as there was a significant uplift in advertising awareness among both groups of customers between the pre- and post-wave. Advertising awareness is also significantly higher among small businesses than in the 2017/18 post-wave, suggesting that this year's campaign successfully targeted this audience.

Levels of overall campaign recognition are consistent with the 2017/18 post-wave for small businesses but have fallen among individuals. There was also a significant increase in digital ad recognition among small businesses compared to the 2017/18 post-wave.

Attitudes towards the adverts are generally positive. Key messages in the campaign appear to resonate with customers and lead to a positive response: nearly three quarters of individuals and two thirds of businesses took at least one action as a result of seeing the ads.

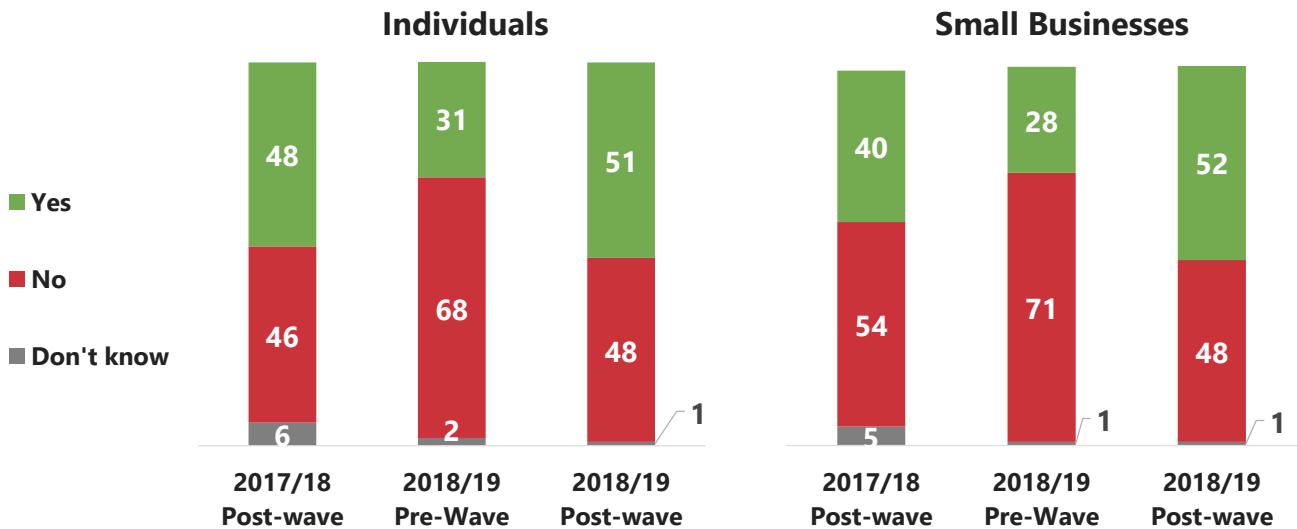
Attitudes towards HMRC remain consistent with previous waves. Around half of customers agree that HMRC helps them to get their return right first time and two thirds agree that HMRC deals firmly with anyone who intentionally avoids their responsibilities, both in line with earlier waves. Positively, the belief that HMRC informs customers of deadlines is significantly higher among individuals than in the 2017/18 post-wave (from 78% up to 88% in the 2018/19 post-wave).

3. Detailed findings

3.1 Campaign Performance – Awareness and Campaign Recognition

During the survey, respondents were first asked about their awareness of any advertising about doing their taxes, without being prompted by being shown the adverts. Half of small businesses (52%) and individuals (51%) recalled seeing the adverts without being prompted. Compared to the 2017/18 post-wave, unprompted awareness of advertising increased significantly among small businesses in the 2018/19 post-wave (from 40% in 2018 up to 52% in 2019). This also represents a significant jump on the 2018/19 pre-wave (28%). Unprompted awareness among individuals (51%) is in-line with the 2017/18 post-wave (48%) and significantly higher than the 2018/19 pre-wave (31%).

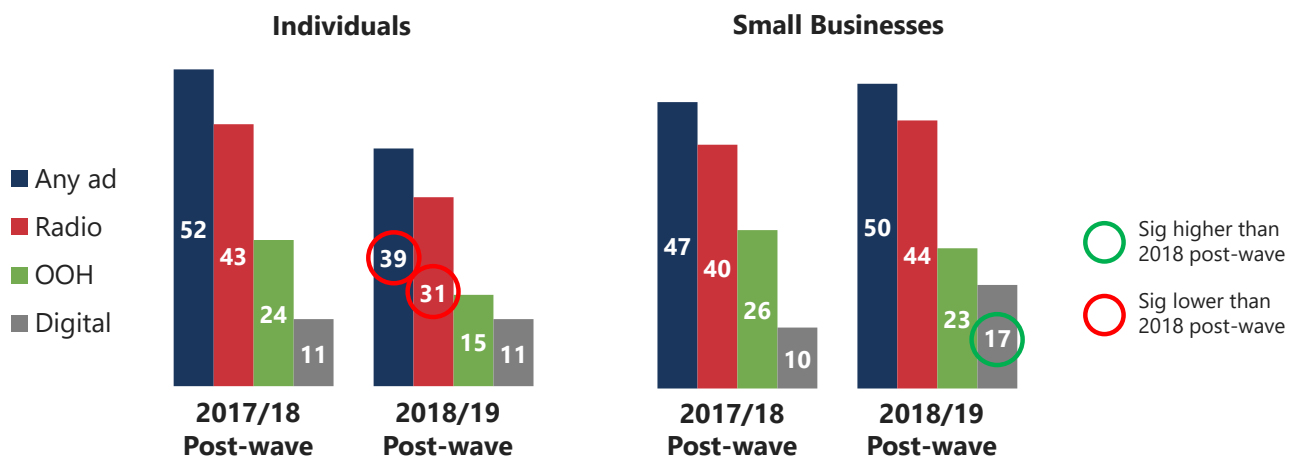
Figure 1. Unprompted awareness of any advertising about taxes



When asked where they had seen the advertising, awareness of having seen it on any channel is significantly higher than the 2017/18 post-wave among small businesses, jumping to 66% from 53% last year. Among individuals this figure remains in line with last year, rising to 71%, compared to 64% in 2017/18. This relatively higher ad awareness among small businesses suggests that this group has been particularly effectively targeted during this campaign.

At a later point in the survey, respondents were shown the creative in different forms, and asked whether they recognise the adverts. Levels of overall ad recognition are consistent with the 2017/18 post-wave for small businesses (50% this year, compared to 47% in 2018) but have fallen among individuals (39% this year, down from 52% in 2018).

Figure 2. Ad Recognition (% recognise by advert type)



A similar picture is seen in recognition of radio advertising. Among businesses results have remained comparable year-on-year (44%, up from 40% in the 2018 post-wave), and a significant fall among individuals (31%, down from 43%). This suggests that individuals were less receptive to the messaging, or that the communications struggled to stand out in a noisy media environment. The 'deadline' ad was the most frequently recognised radio execution, with 11% of individuals and 17% of small businesses claiming to recognise it.

Digital advertising has improved significantly as a driver of ad recognition among small businesses, with recognition of this channel rising significantly to 17% this year, from 10% in 2017/18. Among individuals, recognition of the digital advertising remained level with last year at 11%.

Recognition of Out of Home (OOH) adverts also remained consistent amongst small businesses (23% compared to 26% in 2018). Amongst individuals it has fallen, directionally but not significantly, to 15%, down from 24%.

3.2 Campaign Messaging

Those who claimed to have seen advertising about dealing with your taxes in the past few months were asked to describe the key messages they remembered. Over three quarters of both individuals (79%) and small businesses (76%) mentioned campaign-related messages, suggesting that the creative has been effective in delivering the key messages. Most common mentions include 'deadline' messaging (31% of individuals and 25% of small businesses), as well as 'by or before 31st January' (10% of individuals and 9% of small businesses). All respondents were asked to describe the key message of the ads shown to them during the survey. Over half (56%) of both individuals and small businesses mentioned some form of campaign-related messaging.

When prompted, messages with the strongest recall are 'not leaving it to the last minute to do your Tax Return' for individuals (53% - significantly higher than 35% in the 2017/18 post-wave), and 'it's important to pay any tax owed by 31st January' (43%) among businesses. This suggests the creative is performing well to deliver this information. Compared to the 2017/18 post-wave, more individuals recall the message 'if you file online, you have until 31st January to do your tax return' (41%, up from 25%), whilst more businesses recall the message about visiting gov.uk/selfassessment for information (22%, up from 12% in 2018).

Attitudes towards the adverts are positive and key messages in the campaign resonate well. Messaging is well understood, with approximately eight-in-ten individuals (81%) and businesses (75%) agreeing that it is clear what the advertising is telling them to do. In addition, the information is seen as being useful: almost half (44% of individuals and 45% of small businesses) felt that the adverts told them something worth knowing. The advertising acts as a trigger to complete the submission on time - a third of customers (33% of individuals and 35% of businesses) said that the adverts make them want to get their tax return done as soon as possible.

A fifth (19%) of individuals and a quarter (26%) of businesses said the advertising made them think about what they needed to do to complete their Self Assessment tax return. The adverts had some positive impact on encouraging people to complete their return sooner: one in five individuals (20%) and two fifths of businesses (41%) who recognised an ad had taken action earlier than they would have done otherwise as a result of seeing the ads.

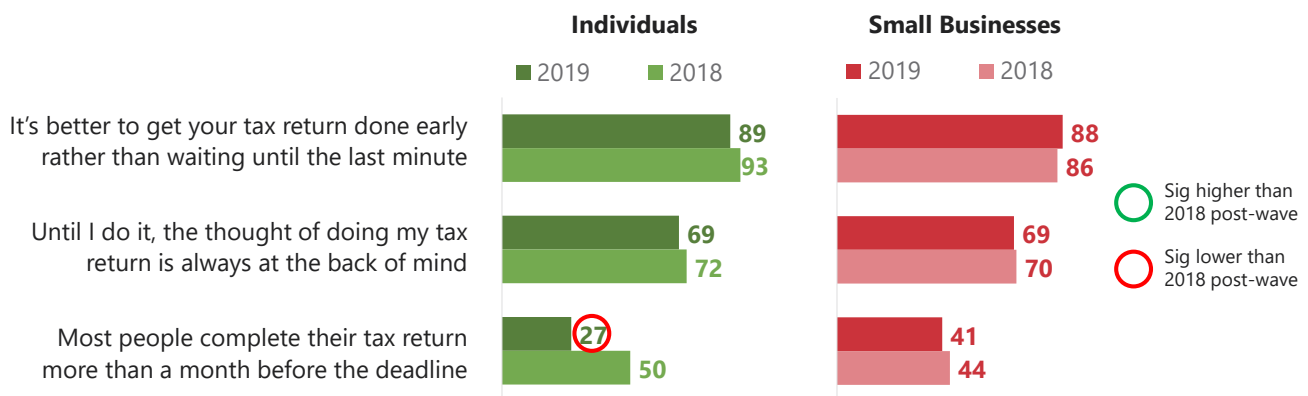
3.3 Attitudes towards filing

Almost all of customers are now aware of the correct deadline for filing online returns (86% of individuals and 85% of small businesses at the post-wave). There was also very high awareness in the pre-wave (80% of individuals and 79% of small businesses). Spontaneous, pre-wave awareness of penalties also increased significantly since the 2017/18 post-wave, up to 96% among individuals (from 77% in 2018) and to 92% among small businesses (up from 76%).

Awareness of penalties is most typically attributed to online sources and TV. More customers reported finding out about the penalties through GOV.uk than in the 2017/18 post-wave (from 8% up to 18% among individuals, and from 11% up to 19% among businesses).

Personal norms around filing remain consistent with the 2017/18 post-wave. Nine in ten individuals (89%) and businesses (88%) agreed that it's better to get your tax return done early, rather than waiting until the last minute. Seven in ten (69% of both individuals and businesses) said that until they do it, the thought of doing their tax return is always at the back of their mind. The social norm around completing your tax return a month before the deadline is weaker among individuals compared to last year (down to 27% in the 2019 post-wave from 50% in 2018). Among small businesses, this norm remained constant (41% in 2019 post-wave, compared to 44% in 2018 post-wave).

Figure 3. Attitudes towards tax return completion (% strongly/slightly agree)



3.4 Perceptions of HMRC

A clear majority of customers agree that HMRC informs them of deadlines and enforces penalties on late filers, with nine in ten individuals (88%) and eight in ten (80%) businesses agreeing that HMRC informs customers of the tax deadlines, up from 78% and 80% respectively in the 2017/18 post-wave.

Nine in ten individuals (88%) and small businesses (90%) say they are likely to do the Self Assessment tax return online in future, consistent with previous years. This suggests that the proportion of customers likely to do so has plateaued and will increase incrementally in the future.

Perceived ease of completing the Self Assessment return is consistent with previous waves, with a majority (54%) of both individuals and small businesses feeling that doing their tax return is becoming easier to complete. Those who recognised the adverts were more likely to agree with this (61%, compared to 48% of non-recognisers).

Sentiment towards HMRC is generally positive. A majority of customers (61% of individuals and 65% of businesses) agree that HMRC is there to help them with their taxes. Half of customers (52% of individuals and 56% of small businesses) agree that HMRC helps them to get their return right first time.

Perceived enforcement of deadlines is high, with around two thirds agreeing that HMRC deals firmly with anyone who intentionally avoids their responsibilities (63% of individuals and 66% of small businesses).