



HM Revenue
& Customs

Research report 559

Impact of Webinar Support Products for Agents

To understand the impact of Talking Points participation on agent's behaviour, their business and their clients

April 2018

Behaviour, Insight and Research Team

Contents

Research requirement (background to the project)4
When the research took place4
Who did the work (research agency)4
Method, data and tools used, sample5
Main findings.....6
 1. Experience of Talking Points6
 2. Outcome of Talking Points8
Potential areas for improvement..... 12
Considerations for HMRC 13

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

© Crown Copyright 2019

Copyright in the typographical arrangement and design rests with the Crown. This publication may be reported free of charge in any format or medium provided that it is reproduced accurately and not used in misleading context. The material must be acknowledged as Crown copyright with the title and source of the publication specified.

Published by HM Revenue and Customs, September 2019
www.hmrc.gov.uk

Research requirement (background to the project)

HMRC has a number of digital support products designed to assist customers, including tax agents and businesses. These products are intended to highlight common issues and errors in tax returns to help customers minimise errors in their own returns or the returns of their clients.

Supporting agents and improving their experience is a current HMRC priority and a webinar series known as 'Talking Points' is the core online communication channel between agents and HMRC. The goal of Talking Points is to encourage compliance, reduce error, improve the customer experience and reduce the cost of servicing these customers.

This study aims to explore the experience of agents when using webinars to understand the impact of webinar participation. This will help drive decision-making about future resource directed towards webinar provision. The study will also help HMRC to identify ways to improve the webinar offerings and adapt them to best meet the needs of agents.

Specifically, the research set out to:

- Understand the impact of webinar participation on agent behaviour
- Understand the 'knock-on' effect on colleagues, clients and working practices
- Ascertain whether impacts are short or long-term
- Provide evidence of impact to inform decision-making about resource directed towards this support service
- Improve the customer experience by ensuring webinars meet their needs.

When the research took place

The research was designed and carried out between September and November 2017. Fieldwork was undertaken between the 20 October and 7 November 2017.

Who did the work (research agency)

The research was undertaken by the Employment, Welfare and Skills (EWS) team within Ipsos MORI's Social Research Institute.

Method, data and tools used, sample

The research comprised of 26 in-depth telephone interviews with users of the Talking Point webinar series. Targets were set to ensure that the research covered a range of users, with a mix of characteristics across each of the variables detailed below:

Table 1: Sample targets

<i>Variable</i>	
<i>Talking Points participation</i>	Mix of single / occasional/ regular/ frequent users
<i>Size of agent's business</i>	From zero to 50+ employees
<i>Sector of client</i>	Manufacturing / public sector/ public interest/ service-based
<i>Size of clients</i>	From zero to 50+ employees

Interviews lasted between 30 to 45 minutes each and were structured around a topic guide designed, in conjunction with HMRC, to reflect the aims and objectives of the study. The interviews were recorded for analysis purposes. Before each interview respondents were reassured that their responses would remain confidential and anonymous and that no identifying information would be passed back to HMRC.

The research was designed to talk to users of the Talking Point webinars. Tax agents are the intended audience for these webinars, and so it was assumed that participants would all be tax agents. However, the research identified that some users had different professions e.g. solicitors, and so a small number of interviews were conducted with non-agents users.

The profiles of the participants included:

- Tax agents; this includes sole practitioners and agents working in small and medium size businesses (20)
- Solicitors (3)
- Training provider (and sole practitioner, working part time as a tax agent)
- Masters student (and sole practitioner, working part time as a tax agent)
- IT manager.

Most of the participants who were agents had 20 or more years of experience in the industry. This should be taken into account when considering the findings, as newly qualified, less experienced agents may have different opinions and experiences, and indeed some of the experienced agents we talked to did suggest their junior colleagues engaged with Talking Points for different purposes to their own.

Main findings

1. Experience of Talking Points

This section outlines how agents experienced Talking Points, in terms of access, format and frequency.

Finding out about Talking Points

Agents predominately found out about Talking Points via emails from HMRC, however various other platforms were referenced. These included:

- Professional bodies
- The Law Society
- Employers
- Clients
- HMRC newsletters
- Search engines.

Reasons for accessing Talking Points

The research identified three overarching reasons why agents access Talking Points; to keep up to date with legislation and policy, to understand HMRC's perspective on requirements and as a refresher.

Keeping up to date with new legislation or changes to current legislation is a crucial function of Talking Points for many agents. In turn, agents felt less dependent on other information sources, particularly given the regularity of the webinars.

“Because taxation changes a lot it is important to keep on top of things”

Agents likened using Talking Points to gaining a better understanding of HMRC's perspective, especially in light of complicated or new legislation. This helped them to provide their clients with a more informed perspective.

"You have to understand what it [HMRC] is trying to achieve"

Other motivations include the continuation of professional education and training, an interest in a specific topic and free access to information. The ease of access and convenience of webinars was frequently highlighted and comparisons were drawn with the cost of attending seminars or courses offered by training or professional bodies.

"Courses can cost hundreds of pounds and they are in London so it's the cost of a train and half a day away...webinars you can do at your desk"

Viewing live or recorded versions of Talking Points

Talking Points can be viewed either live or as a recording. Most agents preferred the live version of the webinar but enjoyed the ability to use the recorded version if necessary. Live webinars allowed agents to take advantage of the interactive aspects of Talking Points through asking questions and listening to other people's experiences. Agents commented on how they enjoyed the 'community aspect' of the live versions.

"Instead of just looking at a sheet of paper, someone is interpreting it for you"

"It brings business together and lets us know what others are doing"

One aspect of the live versions which frustrated agents was the introductions which were felt by some to go on too long, but which could not be skipped. There was a general consensus that most of this information had already been shared by email in advance and did not need to be repeated or was simply too basic for the intended audience. There were also some frustrations over technical issues such as occasional audio glitches, but this was not a widespread concern.

The recorded webinars were considered less favourable by agents due to the removal of the interactive aspect. However, they did allow agents to access the information at more

convenient times and to revisit them if they were distracted during the live version or wanted an opportunity to review the materials and make notes. Recorded versions also provide the chance for agents to encourage colleagues to watch the webinars, creating a wider impact on the business. Further, they enable participants to skip through any parts irrelevant to them, e.g. the lengthy introductions, which is not possible when accessing the live versions. While the live version was the preferred format for most agents, having the recordings available to access on demand was regarded as a valued complementary resource.

Overall experience of Talking Points

Agents reported a positive experience of using Talking Points. Their highlights included the interactive nature of the webinars, finding them to be well publicised and easy to access, and the smooth registration process. Agents valued the option of downloading the slides and welcomed unanswered questions from the live sessions being addressed in follow-up emails.

Some agents questioned the quality of a few of the presenters, in terms of their depth of knowledge, however this may be a reflection of how technical the Talking Point was. Many agreed that the introductions were '*slow and not always necessary*', considering the pre-information emails. Another common criticism related to how Talking Points are pitched. Broadly, they were regarded as too basic by agents, with those voicing this concern often being highly experienced and offering specialised services to their clients.

Despite these criticisms, many regard Talking Points as a key component of their continued professional education and vital in gaining insight into HMRC's perspective in relation to legislation and requirements. While at times finding that the webinars were not as advanced as they would like them to be, agents still found them to be a very valuable resource on the whole. Many reported that they were frequent users, regularly participating in Talking Points on different topics, and it was clear that agents were troubled at the prospect of not having Talking Points as a resource available to them. The ability to access information from HMRC as an organisation is a key tool for them in confidentially providing timely information.

2. Outcome of Talking Points

When asked about the impact of participating in Talking Points, agents initially suggested that the main outcome was updating and refreshing existing knowledge. This is primarily what agents said they were looking to achieve from participation so they felt this was a satisfactory

outcome. Some agents were also able to take this further and give examples of when using the webinars as a tool for refreshing and updating their knowledge, this helped prevent mistakes, plug knowledge gaps, and ensure that they did not miss any policy or process changes.

In terms of substantial changes to working practices and systems, the research demonstrated limited evidence of participation in Talking Points resulting in these outcomes. However, when prompted, agents could demonstrate a number of other positive outcomes of participation:

Improving agent's relationship with HMRC

Talking Points have become the 'face' of HMRC, filling the void left by the former 'Working Together Meetings' for some agents and creating a new opportunity for others to have direct dialogue with HMRC. This interaction with HMRC provides reassurance to agents that they are getting things 'right' and helps to alleviate frustrations with, and fear of, HMRC caused by a lack of understanding of requirements or by gaps in knowledge.

"Now feel really connected to HMRC - working as partners is much stronger as a result of the live conversations"

Talking Points provide one of the few entry points for accessing information directly from HMRC. Agents are reluctant to use other routes into HMRC, specifically the HMRC helpline. Discussions regarding the helpline focused on the waiting times for call pick or call response and gaps in the knowledge of call operators (which have led agents to seek advice from professional organisations). However, while Talking Points provide agents with a much sought after point of direct contact, they have not replaced the need for the helpline. The two are seen as very different sources of information.

Participating in Talking Points evidently helps agents to see HMRC as something more than a "faceless bureaucracy". The potential impact that Talking Points have in this regard on the HMRC/agent relationship and HMRC's reputation amongst agents is considerable.

A better understanding of HMRC's requirements

Agents gave examples of how Talking Points have provided a better understanding of what HMRC requires in regards to specific policies or ways of working (one example frequently given was Making Tax Digital). The phrase used repeatedly was “*hearing it from the horse’s mouth*”. Obtaining guidance direct from HMRC gives agents the confidence that they have the most accurate and reliable information for their clients.

“Finding out about changes and reassurance that you are saying the right thing to the client”

Knowledge to make informed changes

Gaining a greater knowledge of HMRC’s requirements in turn led some agents to make tangible changes to internal systems and processes that they had in place. Talking Points helped give them the confidence to make changes to working practices, whether in relation to a specific regulation change or simply to improve clients understanding of existing requirements, Nil Rate Band being an example.

Where agents could give examples of how Talking Points directly changed or influenced their systems and practices internally, they tended to focus on Making Tax Digital (some agents have made software purchases) and improving their cyber security. Other examples included creating a Trust Registration form to collect required data and introducing a ‘health check’ on applicable clients following a ‘worldwide disclosure facility’ webinar.

“You have the legislation then you look at it [TP] to see how HMRC want you to apply it and what changes you need to make”

Keeping a ‘step ahead’

Talking Points provide agents with regular and contemporary information regarding current and future changes to legislation or policy (once again the example given was Making Tax Digital). As such it allows agents to provide informed and up-to-date advice to their clients.

This information learned from webinars was at times shared with clients in their standard newsletters or on a more personal level.

“I watch a webinar and then think of a client and check that she or he knows about a specific change”

There was also evidence of agents changing their paperwork and more specific information updates sent out to their clients, particularly in relation to Inheritance Tax.

“It may change the narrative of some of our standard letters”

This suggests there is in some cases a knock-on effect of information sharing. By keeping agents better informed and up to date with new information via Talking Points, this can lead to clients also being better informed. Examples of topics where agents reported passing on knowledge are the Trust Registration Service and the Flat Rate Scheme.

Professional development

The impact of Talking Points on personal professional development is clear and is something that was discussed widely. There was a sense that Talking Points provide clarity and reassurance, even if agents felt the topics at times were ‘*too basic*’. This improved their confidence in the information and advice they passed onto their clients.

Talking Points were a source of professional development not just for the agents registered for the service, but also for their colleagues. Small businesses mentioned instances where webinars on specific subjects were watched as a group and key points were circulated around the business via email. Larger businesses presented examples of how junior staff were requested to set time aside to watch a recorded Talking Point, logging participation as professional development. Senior staff would also feedback salient points throughout the company and to clients as well as using slides in Board meetings to update on changes or new software requirements.

“I save the webinars and get staff to schedule time to watch it”

Sole traders have limited scope to share information, however there were examples of agents recommending specific Talking Points webinars to ex-colleagues and peers, especially those offering a specialised service. This was achieved through informal chats and SMS messaging as well as formally whilst attending professional seminars.

Overall, the outcomes most commonly identified from webinar participation were improved knowledge and understanding, professional development, and improved relations with

HMRC. Where agents could give examples of how participation more directly led to changes in their systems or practices, Making Tax Digital was the area most frequently mentioned.

Potential areas for improvement

From an agent's point of view overall expectations of Talking Points are being met. They provide a timely update on key topics, from a credible source (HMRC), which provide agents with the confidence that they are 'on track'.

When prompted for ways in which to improve the webinars, agents' suggestions for improvement focused on the following areas:

- **Pitching Talking Points webinars at a higher level.** Many feel that the webinars are too basic, so would welcome a tiered system which allows for experienced agents to understand legislation or regulations in more detail, whilst retaining the basic webinars for junior colleagues or as a refresher.
- **Specify in advance the level of each Talking Point** webinar e.g. basic, intermediate or advanced.
- **Provide more worked through examples and guidance** on how to apply policy and legislation in practice, steering away from simple interpretation of legislation to practical application.
- **Repeat the same topic with greater frequency**, to provide agents with greater flexibility over when they take part.
- **Provide an agenda at the start** (allows people to dip in and out).

“Impact will only happen if there are more detailed, specialised, advanced and tiered webinars”

Key aspects of Talking Points agents were keen to see continue include:

- Continuation of both live and recorded versions of the webinars
- Opportunities to comment and ask questions during webinars
- Ability to build a relationship with HMRC.

By building on the existing webinar format, retaining features that agents were receptive to while looking to make small enhancements as appropriate, there is potential to further improve the already positive experience of agents when using Talking Points.

Considerations for HMRC

A primary impact of webinar participation identified by the research was the building of a positive and supportive relationship between HMRC and tax agents. Talking Points provide a digital platform where agents can engage with HMRC and others in their industry; offering a unique insight into HMRC's requirements on certain aspects of legislation. This provides HMRC the opportunity to directly engage with a receptive audience, in full control of the information and guidance shared and responses provided to questions.

The context, in terms of information sources, is important to highlight. Most agents use Talking Points as a complementary source of information alongside specialist online support and training e.g. LexisNexis, professional bodies such as ICAEW, internet based forums and professional organisations for small businesses. The advantage that Talking Points offer over these sources is the reassurance that guidance is being offered that follows HMRC requirements, and that the forum is interactive, accessible, and importantly free.

Many agents also regard the webinars as a key component of their continued professional development. This represents a possible marketing opportunity for HMRC to promote Talking Points as a developmental tool for junior staff within organisations; building on the ad hoc sharing of slides that is currently in place.

“Courses can cost hundreds of pounds and they are in London so it’s the cost of a train and half a day away...webinars you can do at [home?]”

Another potential opportunity for Talking Points going forwards lies in the fact that the webinars can offer a unique chance to reach out to a broader audience than tax agents. As the study suggests, training providers, students and those touching on tax issues from other perspectives (e.g. solicitors) are potential audiences for the webinars.

Overall, the research suggests that Talking Points present a considerable opportunity for HMRC to build on the HMRC/agent relationship and HMRC's reputation amongst agents. Taking on board the measures highlighted above, such as developing more technical

webinars for experienced agents, will help to enhance HMRC's reputation and promote HMRC as both cooperative and a supportive partner to agents.

If HMRC are to look beyond reputation and relationship building, and seek to make greater use of Talking Points to influence the systems and practices agents have in place, they may look to learn from past webinars on Making Tax Digital, the topic most frequently mentioned as leading to changes to systems or practices. This perhaps suggests that when substantial change is taking place, this presents the greatest opportunity for HMRC to use Talking Points as a tool to influence the adoption of systems and practices best aligned with HMRC's requirements.

Lastly, this research was intended to explore the experience of agents when using webinars to understand the type of impact that webinar participation has on agents, and more broadly the impact on their business, colleagues and clients. While this piece of research has identified a number of different outcomes that can result from participation, a quantitative study with a representative sample of webinar users would be required if HMRC were to seek to measure the prevalence of these outcomes.